

LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION

ANNUAL REPORT

2018-2019



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## School Division Contact Information

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## Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.  
Minister of Education

Dear Minister Wyant:

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 2018-19 annual report. This report presents an overview of the Lloydminster Roman Catholic Separate School Division #89's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Mrs. Paula Scott

## **Introduction**

This report provides a snapshot of Lloydminster Roman Catholic Separate School Division #89 in its 2018-19 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

## **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 the authority to “administer and manage the educational affairs of the School Division” and to “exercise general supervision and control over the schools in the School Division”. 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 October 26, 2016 to serve a four-year term. Board of Education members as of August 31, 2019 are:

Paula Scott, Board Chair  
Michelle Rusteika, Board Vice-Chair  
Laurie Makichuk  
Christopher Carnell  
Erin MacDuff  
Jill Wytrykusz  
Calvin Fendelet

### **School Community Councils**

The Board of Education has established a School Community Council (SCC) for each of the six schools in Lloydminster Roman Catholic Separate School Division #89.

*The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2018-19 all SCCs met twice with the Board of Education Chair, Vice Chair and Director. In addition, the SCCs participate in engagement with Administration and the Board of Trustees at an annual luncheon. The School Community Councils enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. All SCCs in Lloydminster Roman Catholic Separate School Division #89 are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2015*. The actual number of members varies from one SCC to another.

The regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. Each SCC provided an Annual Work Plan and budget in alignment with the School Division Strategic Plan for school improvement goals. The Lloydminster Roman Catholic Separate School Division #89 provides a Community Education Coordinator to support each school in the formation of their SCC Executive and to provide additional support for SCC program planning to each SCC. School Community Councils are also expected to facilitate parent and community

participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. While the SCCs continue to evolve, there are key elements consistently reviewed and encouraged, including their focused attention on school wide projects that:

- Recognize and honor parent skill and talent,
- Build and impact the development of a positive school ethos, and
- Support school goals in aligning their projects with student success.

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

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

The School Community Councils create action plans to support each school's learning goals. The focus on what they can do as SCCs to promote student success was aligned with school goals. Each SCC has a written action plan with timelines with who is responsible for leading planning for each goal. The school division provides support through funding, information and opportunities to meet with other SCCs and create joint projects. Each SCC submits an annual plan and identifies funding support of up to \$2,000 annually. \$206,255 was expended in 2018-19.

#### **Lloydminster Roman Catholic Separate School Division #89 School Community Council Sample Activities:**

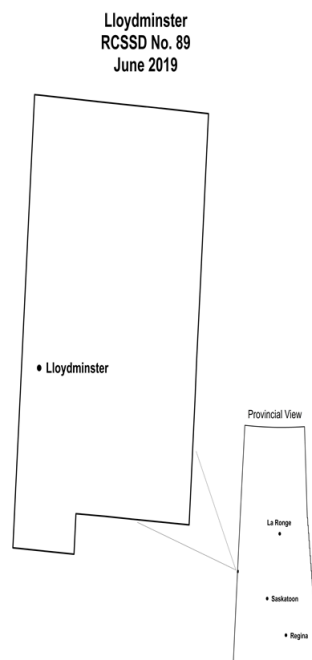
- Promoting math and literacy by hosting math and literacy nights.
- Hosting book giveaways, math games giveaways, and books swaps.
- Building information tables encouraging parent participation.
- Creating learning areas for students outside and within schools.
- Providing and funding support for after school programs for all students to attend.
- Providing back to school events and/or open houses for students and parents to better connect to school and to promote participation.
- Supporting the Catholic faith in school entrances including crucifixes, banners for mass, etc.
- Hosting author nights for students during day and families in the evening.
- Promoting SCC Executive formation.
- Supporting the building of outdoor classrooms.

## School Division Profile

### About Us

Lloydminster Roman Catholic Separate School Division #89 continues to grow and expand educational services since our inception as a School Division in 1959. During this span of time, the school division has grown to provide a range of academic programming within our Catholic Education mandate. Our growth has enabled us to add new schools and meet our community's desire for Catholic Education. We celebrated the opening of our first school in 1961. Father Gorman opened in 1977 to provide a Catholic elementary program to Saskatchewan students. In 1982, St. Joseph opened to serve the City's Southwest on the Alberta side. École St. Thomas opened as our Kindergarten to grade 7 single-track French Immersion program in 1987 and rejoiced in the growth of the program by opening their doors to a new school built in September 2013. In 2001, Holy Rosary High School moved to their new school at the current site and St. Mary's Elementary School began their first year in their current site. Our Division Office is attached to the south end of Holy Rosary High School, with our Technology Warehouse and Services located on the east side of École St. Thomas. Our Transportation Center was added in 2012 on the east side of Lloydminster. Mother Teresa Early Childhood Education Center opened their doors in September 2013 on the preexisting site of École St. Thomas.

The Synergy Vault opened in Lloydminster on October 27, 2017. A partnership between the School Division, Synergy Credit Union and the City of Lloydminster. The Synergy Vault is a covered field which allows Physical Education classes and Community sport to share a space through the entire year. A true partnership, the Synergy Vault provides students and community members a Sports Excellence facility throughout the year.





## Division Philosophical Foundation

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

### Division Mission Statement

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

Our Lloydminster Roman Catholic Separate School Division #89 is a vibrant community of teachers, students and parents. As we evolve, our Board of Education continues to assess and reaffirm its purpose and mandate. We are proud of the academic achievement of our students from Prekindergarten to grade 12. We are grateful for the active involvement of the Catholic Church through St. Anthony's parish, and with our Faith Integration Team. This supports students, parents and staff in faith development. We encourage the seeds of their faith to develop and grow throughout their lives.

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

### LLOYDMINSTER ROMAN CATHOLIC 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, symbiotically symbolizing school and home; LCSD is inside a larger community. We strive to be a center of learning and our faith permeates all that we do. This philosophy is summarized in a commitment statement for our website: "A commitment to faith and a tradition of academic excellence"

## Community Partnerships

Lloydminster Roman Catholic Separate School Division #89 and individual schools within the Division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experiences are positive and successful. The Division has formed a number of key partnerships, including:

- Long-term investment and partnership with Synergy Credit Union for the construction and maintenance of the Synergy Vault Home of the Raiders that provides our students and community year-round access to a 23,000 sq ft artificial turf facility.
- Lloydminster Minor Ball Association, Lloydminster Minor Football Association, Lloydminster Amateur Softball Association and Meridian Soccer are utilizing and renting out the Synergy Vault Home of the Raiders.
- Lloydminster Minor Football Association for the joint development of our high school football/soccer field with lighting.
- A local hair salon provides Cosmetology 10/20/30 programming in their place of business providing our students with an amazing, practical program.
- The Lloydminster Learning Council accesses instructional space to provide language and cultural services to new immigrant parents.
- Lloydminster Play & Learn Daycare Society (Alberta) operates our 72 seat childcare center.
- Catholic Social Services (Alberta) leases office space in one of our facilities to provide counselling and support services to children and families in Lloydminster.
- Programs have been developed in partnership with Lakeland College to provide opportunities for our high school students to earn college credits while still in high school. Another partnership creates opportunities for our immigrant students to earn credits while enhancing their English skills (EAL).
- A partnership with Big Brothers Big Sisters ensures that our students are bussed to activities free of charge.
- LCSD partners with the Lloydminster and Area Drug Strategy in providing a space to the Youth Council which supports youth across the city with activities, advocacy and leadership training.
- School Resource Officer programs was brought to LCSD through a partnership with The Sunrise Foundation, City of Lloydminster and the RCMP.

Holy Rosary High School has also partnered with local businesses and multiple service providers to enrich students' educational experience and to help them connect what they learn at school to the world of work in a program called *Step Ahead*. Typically, the partner business or service provider provides job shadowing opportunities for students and sends representatives to the schools to talk about their business or industry. Lloydminster Roman Catholic Separate School Division is also proud to be a co-sponsor of the annual *Indigenous Economic Partnership Summit* in Lloydminster.

## **Onion Lake Cree Nation**

As our work with the Office of the Treaty Commissioner has grown and borne fruit in celebrations like the Flag Raising Ceremonies on May 16, 2018, we have continued with the day to day work of building partnerships with local Cree Nations. Our closest geographical partner, Onion Lake, has been a consistent supporter of our work to achieve the goals set out in the Truth and Reconciliation Commission's 95 recommendations. We highlight moments where we have been invited to work not only with Chief and Council but with student to student in Grade 4 and Grade 1 partnerships. The continued work of our Aboriginal Coordinator and our Administration team builds the bridges between cultures that benefit all children.

## **Lloydminster Community Education Partnerships**

We have undertaken a partnership to offer Early Literacy programs to our young families within our division with the Lloydminster Learning Council (Fun with Numbers, Books for Babies, 1-2-3 Rhyme.) This program is located in our Mother Teresa Early Childhood Center. We also partner with Midwest Family Connections to offer parenting programs at Father Gorman Community School.

## **Nutritional Programs**

The Alberta Nutrition Program Grant is implemented at two schools, Mother Teresa and Father Gorman, to offer a lunch program for all our Kindergarten to Grade 7 students. Lunch Support is also provided at all other elementary schools in the system. This program provides a healthy lunch consisting of four food groups five days a week and offers some parent nutrition education nights. We also have encouraged businesses to work with us by sponsoring salad bar programs in our schools to enhance healthy eating for all students. Father Gorman Community School and St. Mary's Elementary School offer a Healthy Breakfast program five days a week.

## **LCSD Outreach Program**

Through the local Olive Tree organization, we have partnered to provide food to families in need. A Christmas Hamper program provides families with food for Christmas celebrations. The *LCSD Outreach* program works to help match students with basic necessities and tools for learning. This includes food, clothing, glasses, transportation, etc.

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

We continue to offer many opportunities for children, parents and families to be active. We work with community organizations such as *KidSport* and *Jump Start*. Our Community Education Coordinator sits on the board of both organizations to ensure families are connected to supports. Further to the end of promoting physical activity in youth, multiple community sports clubs, groups and individuals work in concert with schools to offer free programming. We also offer programming through community grants, local SCCs, and Saskatchewan Lotteries to offer Family Gym nights, after school physical activity programming, and parent fitness.

## Program Overview

The students in Lloydminster Roman Catholic Separate School Division #89 are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Lloydminster Catholic School Division offers a wide range of programs in the six schools of the division. Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension. In addition, each school in Lloydminster Roman Catholic Separate School Division #89 offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Alternative and Modified programming
- Community Education programming
- Intensive French instruction
- Distance education
- English as an Additional Language programming
- Kindergarten Plus+
- Movement and music and Ballet
- French Immersion programming
- Music/Band programming
- Nutrition programs
- Prekindergarten programs
- Technology enhanced learning
- High Performance Physical Education
- Academic and Behaviour RTI

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

- Educational Psychologist (contracted)
- Occupational Therapist
- Clinical Psychologist
- Instructional Coaches
- Supervisor of Learning
- Supervisor of Technology
- Social Emotional Coordinator
- Division Communications Coordinator
- Community Education Coordinator
- School Resource Officer
- Aboriginal Education Coordinator
- Nutrition Facilitator
- Before/After School Program Leader
- Speech and Language Pathologists
- Student Counsellors (Academic/Career and Personal)
- Family School Liaison Workers
- Family Counselor
- Learning Assistant Supervisor
- Faith Specialist
- Assessment Specialist
- Youth and Family Coordinator

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

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

2018-19 was the fifth year of deployment of the 2014-20 ESSP.

### Enduring Strategies

The Enduring Strategies in the ESSP are:

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

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

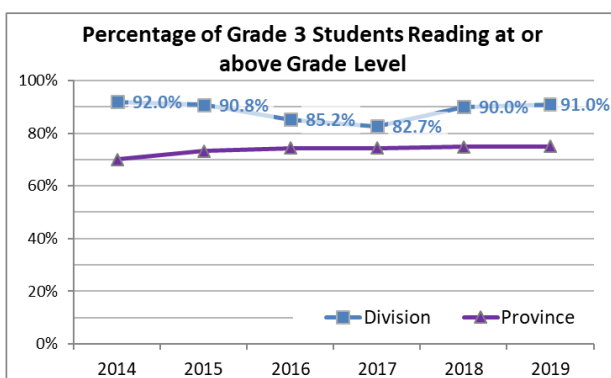
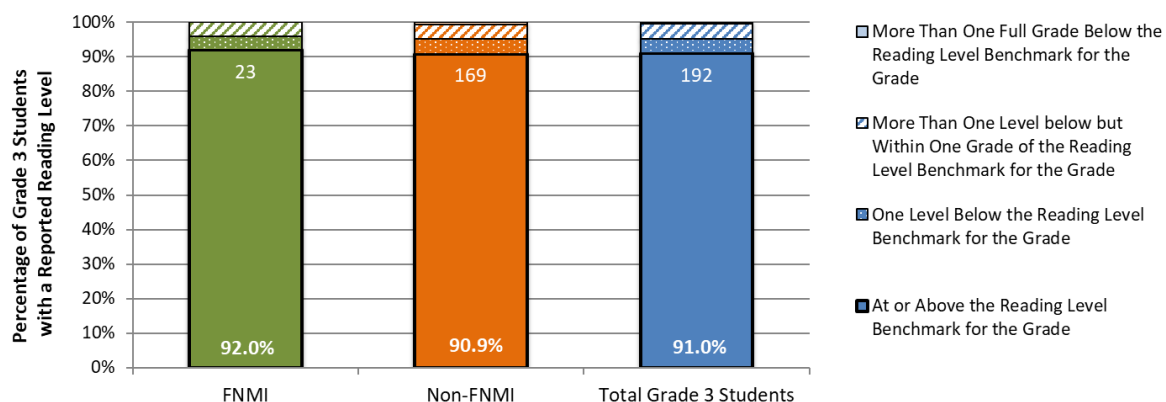
### ESSP Improvement Targets:

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

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>By June 30, 2020, 80% of students will be at grade level or above in reading.</p> <p>By June 30, 2020, 80% of students will be at grade level or above in writing.</p> <p>By June 30, 2020, 80% of students will be at grade level or above in math.</p>
<p><b>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>Enhanced use of current Lloydminster Roman Catholic Separate School Division #89 (LCSD) structures around formative assessment and goal setting with students has been put in place.</p> <p>Focused Professional Learning opportunities on literacy developed by the Instructional Design Team.</p> <p>Division wide Response to Intervention structure continues. This includes an increased focus on intervention design and progress monitoring</p> <p>Monthly plans were built for each school to support literacy. These plans include school Administration and the Instructional Design Team.</p> <p>Classroom libraries established in all Kindergarten to Grade 7 classrooms.</p> <p>Use of Skills Progression Chart for the various aspects of reading has been highlighted within the google Classroom enabling teachers to better determine successful remediation strategies.</p> <p>Teacher Grade A-Like teams involved in division writing scoring process allow for better processes for teaching writing.</p> <p>LCSD professional learning opportunities have been developed to assist teachers in their work with writing and implemented by the Instructional Design Team.</p> <p>Continued use of division wide Response to Intervention structure to provide better tracking of student progress and to support students requiring additional supports.</p> <p>Continued use of common grade writing rubrics and exemplars to enhance the writing process taught in Grades 3-12.</p>

	<p>Focused on pre-test/post-test model, using students tracking sheets to engage students in tracking their progress in math.</p> <p>Monthly plans were built for each school to support math. These plans included school administration and the Instructional Design Team.</p> <p>Lloydminster Roman Catholic School Division #89 RTI processes continued to support better tracking of student progress and response when students experience difficulties.</p> <p>Professional Development on designing and implementing higher level math strategies have been developed.</p> <p>Scope and Sequence developed for each grade level to ensure time to complete outcomes is adequate.</p> <p>Common, curricular-based vocabulary is used within grade levels to ensure there are no gaps as students progress.</p>
<b>Measures for Reading, Writing and Math at Grade Level</b>	
<b>Proportion of Grade 3 Students Reading At or Above Grade Level</b>	
<p>Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.</p> <p>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 over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.</p>	

### Reading Results Data, Lloydminster RCSSD 89, Grade 3, 2018-19



Proportion of Grade 3 Students with Reported Reading Levels, 2018-19

	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)	25	89.3%	10.7%	0.0%	28
Division (Total)	211	87.2%	12.4%	0.4%	242
Province (FNMI)	2,295	92.6%	4.8%	2.5%	2,478
Province (Total)	12,782	87.9%	11.2%	0.9%	14,537

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

Source: Ministry of Education, 2019

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

2018-19 saw a shift upward in results for the second year in a row to 91% from 90% in 2018. Results for First Nations, Metis and Inuit (FNMI) students, at 92%, exceeded the Non-First Nations results of 90.9%. We continue to meet the provincial goal of 80% and are well above our school division goal.

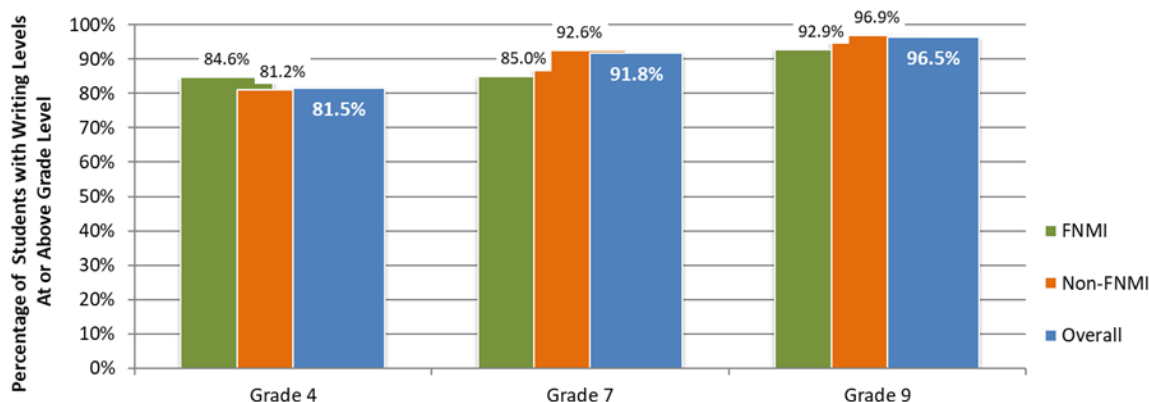


## Proportion of Students Writing At or Above Grade Level

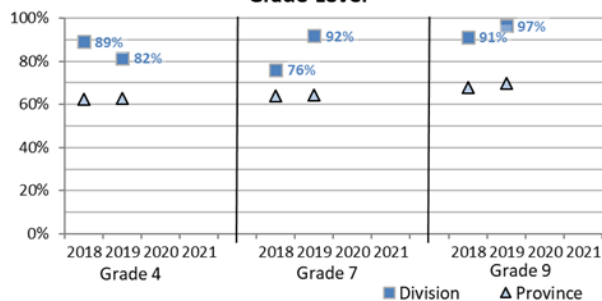
Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

**Percentage Writing At or Above Grade Level, Lloydminster RCSSD 89, Grades 4, 7, and 9, 2018-19**



**Percentage of Students Writing at or above Grade Level**



**Proportion of Students with Reported Writing Levels, 2018-19**

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	233	87.3%	12.7%	0.0%	267
Division (Grade 7)	195	89.4%	10.6%	0.0%	218
Division (Grade 9)	173	94.0%	6.0%	0.0%	184
Province (Grade 4)	13,150	88.5%	10.4%	1.1%	14,860
Province (Grade 7)	12,332	90.3%	8.2%	1.5%	13,656
Province (Grade 9)	11,378	88.3%	7.6%	4.1%	12,883

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

Source: Ministry of Education, 2019

### **Analysis of Results – Proportion of Students Writing At or Above Grade Level**

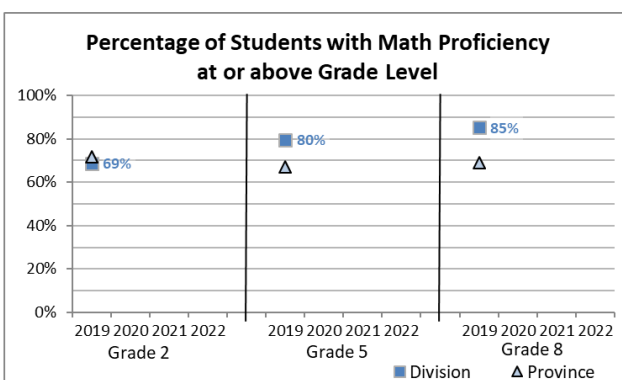
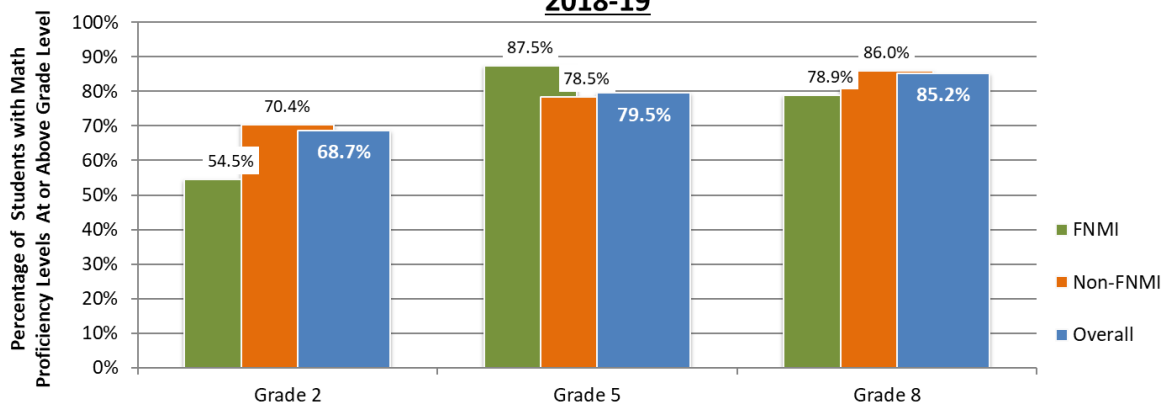
Lloydminster Roman Catholic Separate School Division #89 writing results are generally positive, with results above the provincial averages for each of the grades reported and achieving the 2020 outcome targets. The difference in results for FNMI and non-FNMI students is minimal at each grade level. We continue to be above provincial norms.

### **Proportion of Students At or Above Grade Level in Mathematics**

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

### Percentage Math At or Above Grade Level, Lloydminster RCSSD 89, Grades 2, 5, and 8, 2018-19



Proportion of Students with Reported Math Levels, 2018-19

	Students with a Reported Math Level		Students with no Reported Math Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 2)	211	81.5%	18.5%	0.0%	259
Division (Grade 5)	205	90.7%	8.8%	0.4%	226
Division (Grade 8)	176	92.1%	7.9%	0.0%	191
Province (Grade 2)	12,331	86.6%	12.3%	1.2%	14,242
Province (Grade 5)	12,918	88.9%	9.2%	1.9%	14,528
Province (Grade 8)	11,702	89.5%	8.4%	2.1%	13,071

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

Source: Ministry of Education, 2019

### Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

Lloydminster Roman Catholic School Division #89 math results are positive particularly as we move up the grade levels to Grade 8 where over 85% of students have achieved grade level. The difference in results for FNMI and non-FNMI students varies at each of the three grade levels indicated in the graph. The difference is most evident at the Grade 2 level. We see more work needed to be instituted in this area to achieve our goals.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

<p><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>By June 2020, Lloydminster Roman Catholic Separate School Division #89 will achieve parity between First Nations, Metis and Inuit and non-First Nations, Metis and Inuit students on the Our School engagement measure of positive relationships at school.</p>
<p><b>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>Family School Liaison monitor academic and behavioural performance of each First Nations or Métis student in Holy Rosary High School.</p> <p>High-touch, highly personal connections and relationships that developed the sense of school “as” family. Cultural Liaison is in place to provide additional supports for students.</p> <p>Continued work on connecting students to being involved in school activities/clubs. Quick and effective interventions by the Problem-Solving Team (PST) in Holy Rosary when students experience difficulty.</p>

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

### Average Final Marks

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

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

**Average Final Marks in Selected Secondary-Level Courses, 2018-19**

Subject	All Students		Non-FNMI	
	Province	LlydC	Province	Llyd
English Language Arts A 10 (Eng & Fr equiv)	73.9	80.5	77.0	
English Language Arts B 10 (Eng & Fr equiv)	73.2	80.2		
Science 10 (Eng & Fr equiv)	72.6			
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	7			
Math: Foundations and Pre-calculus 10 (Eng & Fr eq				
English Language Arts 20 (Eng & Fr eq				
Math: Workplace and				
Math:				

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

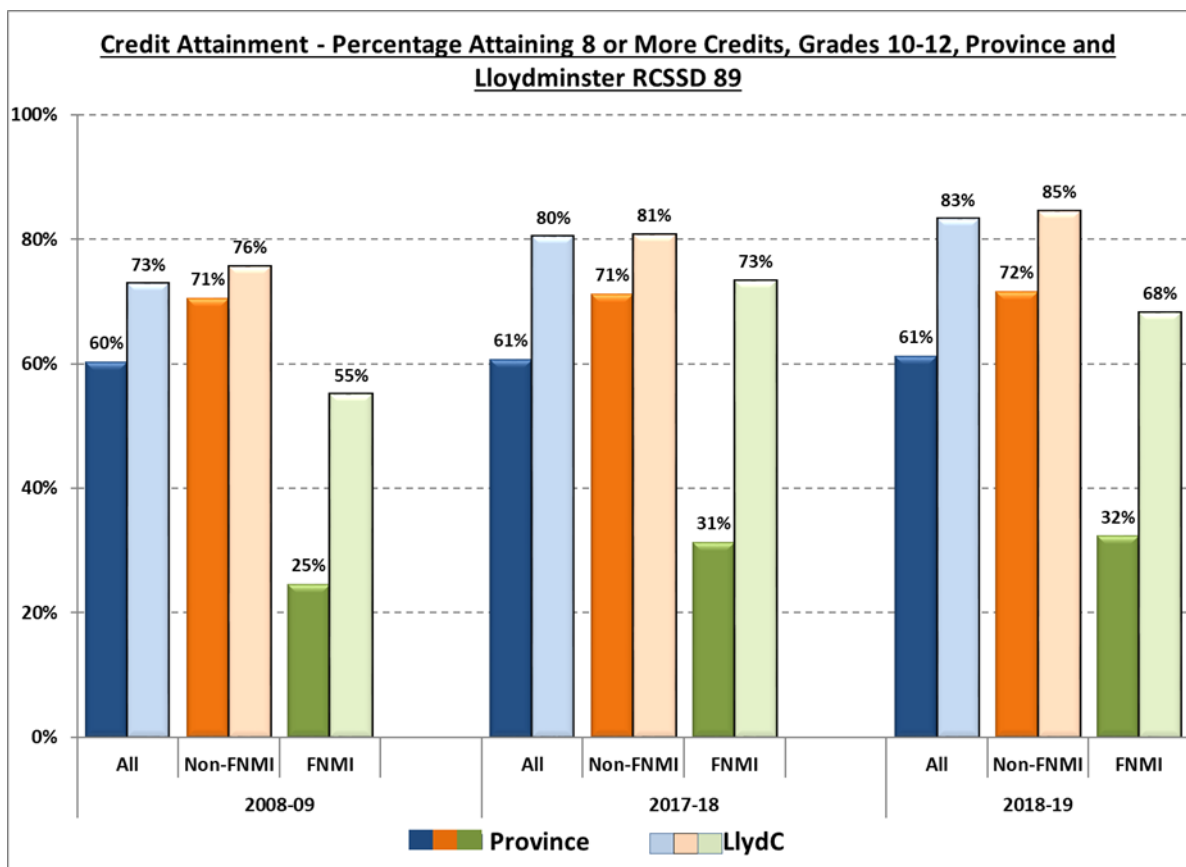
### Analysis of Results – Average Final Marks

The above results show a mix as to whether or not Lloydminster Roman Catholic Separate School Division #89 met or exceeded provincial averages for each subject. In 2018-19, we were consistently above the province in the area of ELA and Math (with the exception of Workplace Mathematics). Much of the ELA results can be attributed to a continued vision-wide implementation of writing assessments. This work has been instrumental in working with students to improve their written skills and apply them to their work.

### Credit Attainment

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

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



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

Source: Ministry of Education, 2019

### Analysis of Results – Credit Attainment

Our results show that we remain consistently above the provincial average in credit attainment overall 83% compared to 61% provincially. This is true for all demographic categories. Our work with our FNMI students has once again paid dividends in that many of our students are attaining the necessary credits to get them well on their way to graduation (68%, again well ahead of the provincial results for this group of students, 32%).

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

### School Division goals aligned with the Graduation Rates outcome

Lloydminster Roman Catholic Separate School Division #89 will maintain graduation rates 95% or better.

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Family School Liaison Worker personnel in place to support student and family needs.

Grad Coach implemented to support students in ensuring graduation targets are being met.

Additional work completed in elementary schools preparing students for transition into High School.

Local Aboriginal Junior Elder and Advisor have been added to student supports.

Students from Grades nine through twelve are tracked in terms of long-term goals (post high school) and their academic plan to achieve their goals.

Strategic planning around course offerings at the High School level allows students and staff to meet individual student needs, interest, and aptitudes; thus allowing students to heighten their engagement levels.

The use of FSLW and other support staff (i.e. translators) support increased parental involvement in our schools. The ability to identify barriers and possible supports for a family is vastly increased when relationships are forged.

Enhanced course offerings at the High School level to further meet the increasing student interests and aptitudes.

Revamp of course selection to include an Expo that allows students to better understand their options in courses that fit their interests and aptitudes.

Used current Problem-Solving Team approach to ensure at-risk students have a plan in place early in the school year to engage them.

Continued to use RTI structure in schools to ensure students receive systemic assistance when required.

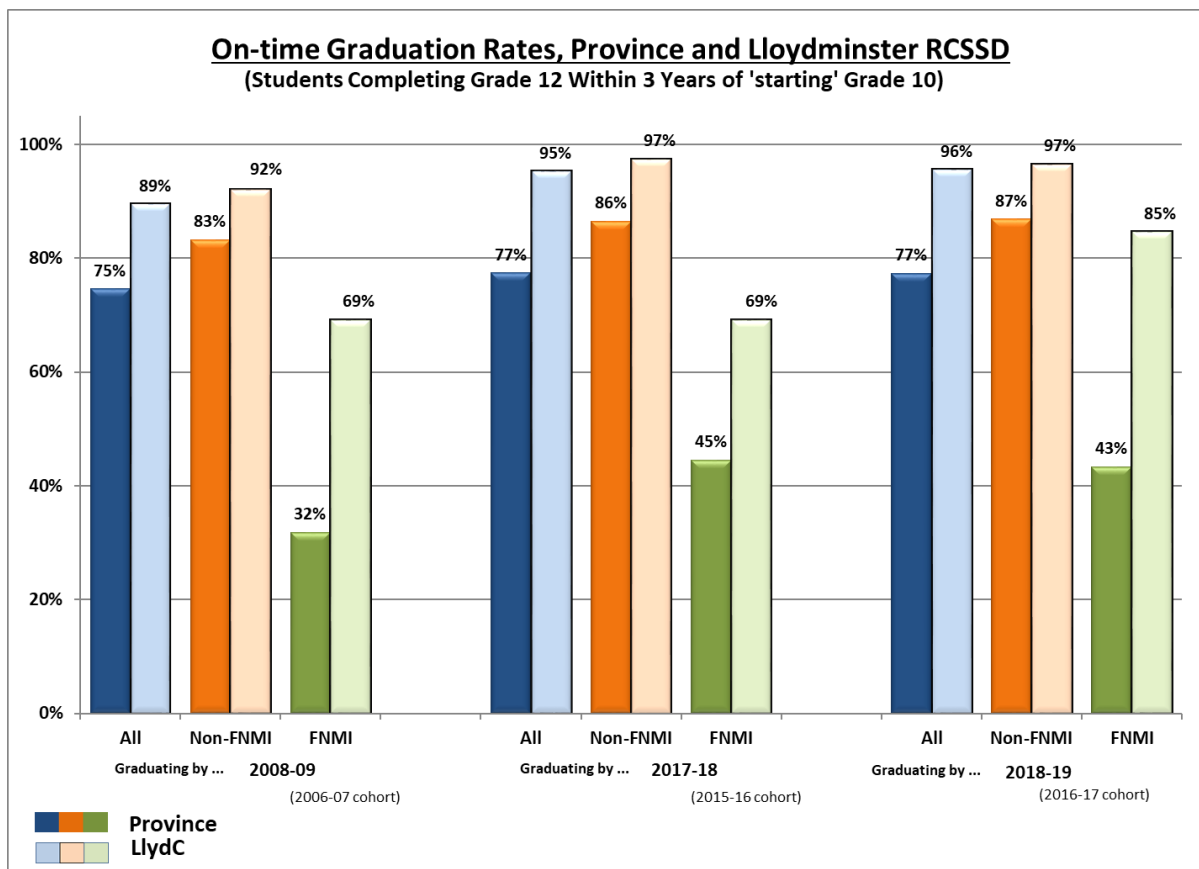
Academic counselors involved directly with all Grade 9-12 students in course selection to ensure a positive match is in place.

## Measures for Graduation Rates

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

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

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



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

Source: Ministry of Education, 2019



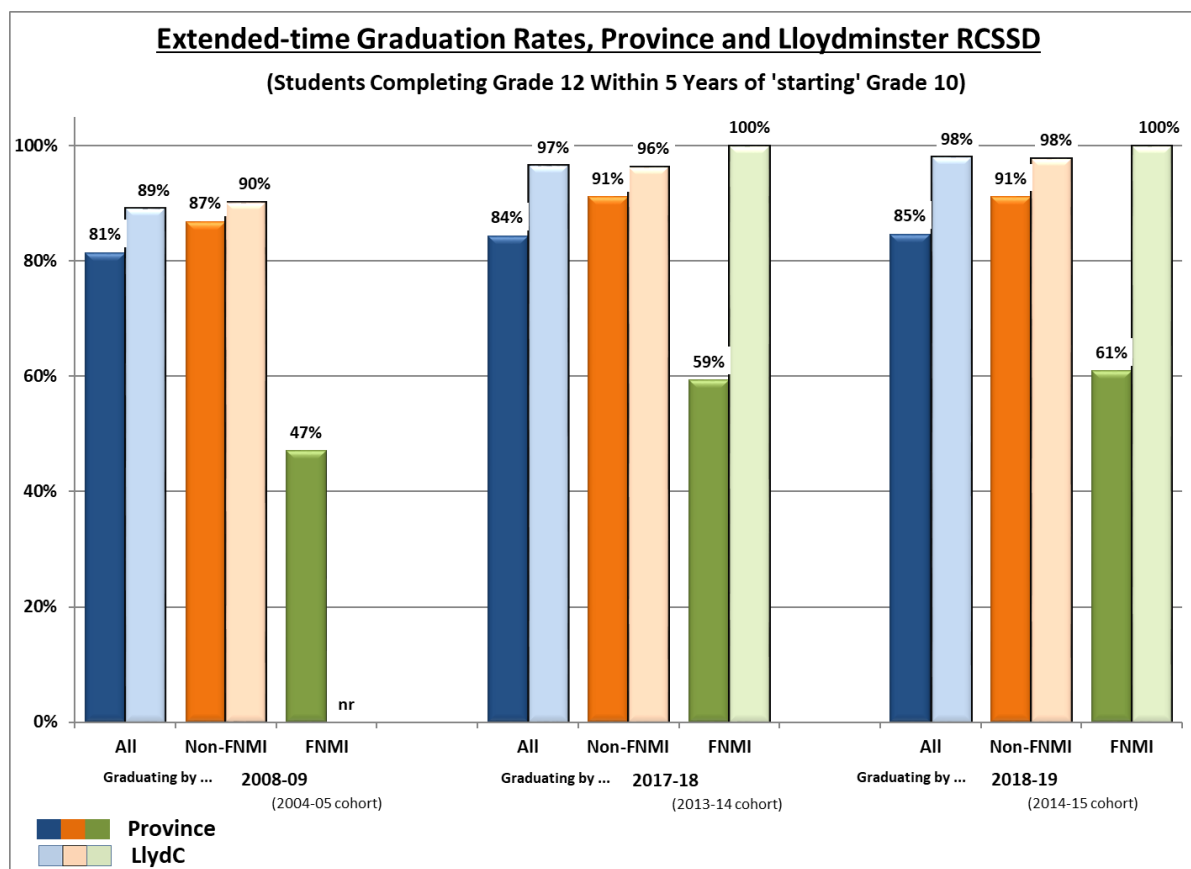
### Analysis of Results – On-time Graduation Rates (within 3 years)

Once again, we are pleased with our graduation rates (96% overall for 2018-19). This has been a consistent rate and one that speaks volumes to the good work completed in the school division around student learning. There is greater fluctuation in our FNMI graduation rates due to the small size of this group of students, but results continue to be well ahead of the provincial results for this subpopulation, 85% compared to 43% in 2018-19.

### Grade 12 Graduation Rate: Extended-time (within 5 years)

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

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



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

Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

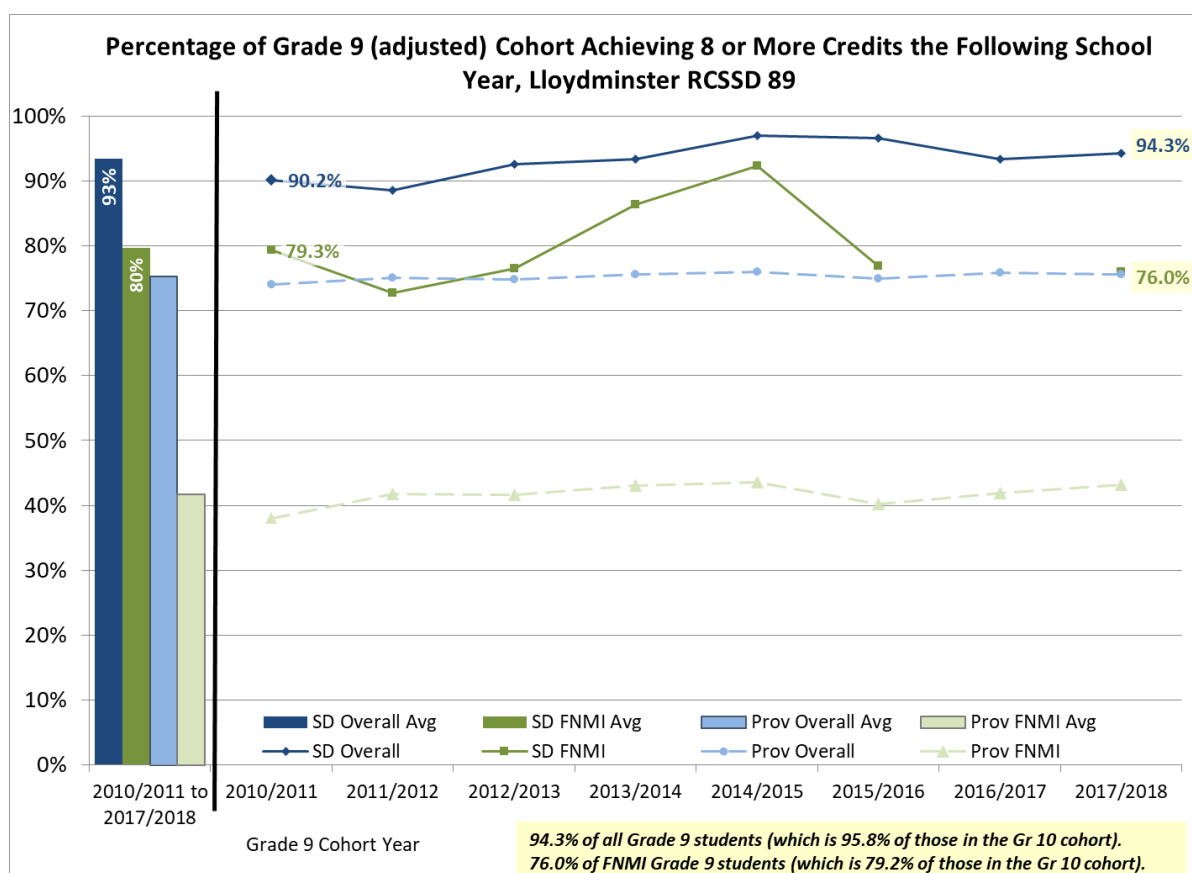
### Analysis of Results – Extended-time Graduation Rates (within 5 years)

The results displayed above demonstrate a positive trend in our extended graduation rates. This again is an important finding as it demonstrates the impact of the work that has been completed to ensure we are having almost all of our students meet their goal of graduation. There has been improvement in 2018-19 both overall (98% up from 97% the year previous) and we continue to surpass provincial averages in all categories.

### 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 on-time.

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



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

Source: Ministry of Education, 2019

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

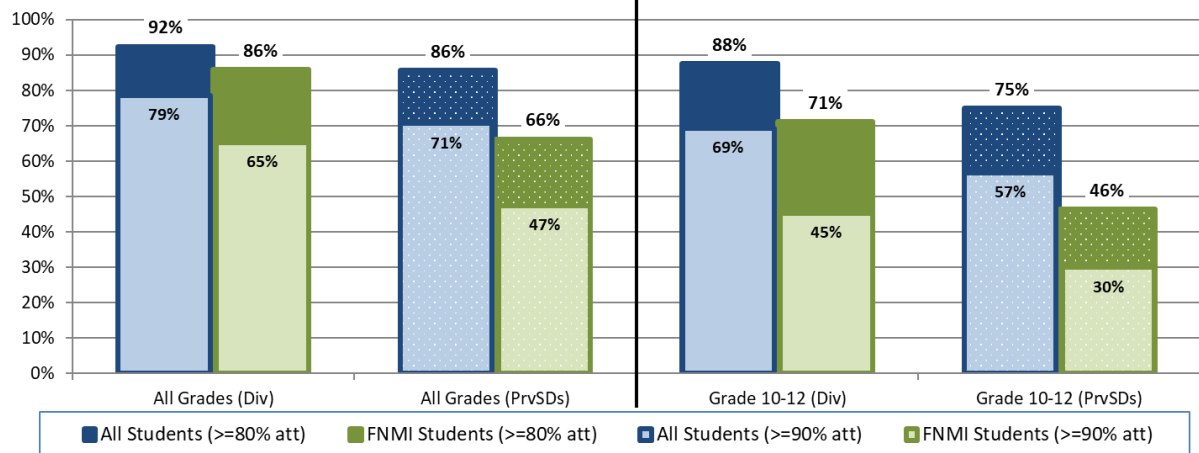
We continue to be above the provincial average in both categories for this transition measure. We see this as an important big step in having our students graduate on-time. We believe that if students are able to see a high level of success in their first year of high school, they will see that the remaining years will be less taxing and attainable. (Overall in the past 8 years, 93% of our students on average are achieving this transition goal of 8 or more credits in their first year of high school, and this include an 8-year average of 80% for our FNMI students.)

### **Attendance**

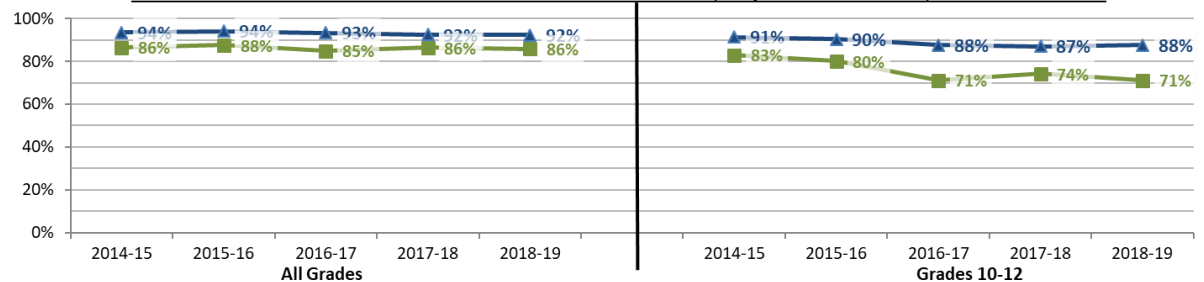
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

**Percentage of Students With at Least 80% (and 90%) Attendance, Lloydminster RCSSD 89  
and Provincial School Divisions, 2018-19**



**Student Attendance - Pct of Students with at least 80% Attendance, Lloydminster RCSSD 89, 2014-15 to 2018-19**



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

Source: Ministry of Education, 2019

**Analysis of Results – Attendance**

In 2018-19, we were above the provincial averages in the area of attendance (92% of students overall with at least 80% attendance compared to 86% provincially), and results have been relatively consistent over the five years reported above for Lloydminster Roman Catholic Separate School Division #89. Though we see this as important factor, we do not see it as the sole driving influence on our high graduation rates and achievement levels. We do have structures in place to work with students and families in the case that attendance issues arise; however, we do have a percentage of students who are away due to sports, and other commitments they hold outside of school.

## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

### School division goals aligned with the Early Years outcome

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

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

Prekindergarten serves at least 72 students.

Kindergarten program continues to be a 60% or 100% option for Kindergarten students.

Monthly plans were built for each school to support early childhood education. These plans included school Administration and the Instructional Design Team.

Kindergarten data (LCSD Assessment and EYE) was reviewed at least three times per year with specific actions taken for individual students.

Screening processes for Speech Language Pathologists and Occupational Therapist was implemented.

TIPs planning for students with specific needs; Division and school based Professional Development focused on early learning and school based Professional Development focused on early learning.

Community Education Coordinator aligned supports for parents focused on three-to six-year old's.

Early Childhood Teachers continued to be part of Learning Teams which drives professional learning. We also held two grade alike meetings this year for the teachers as an additional enhancement of professional learning.

## Measures for Early Years

### 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

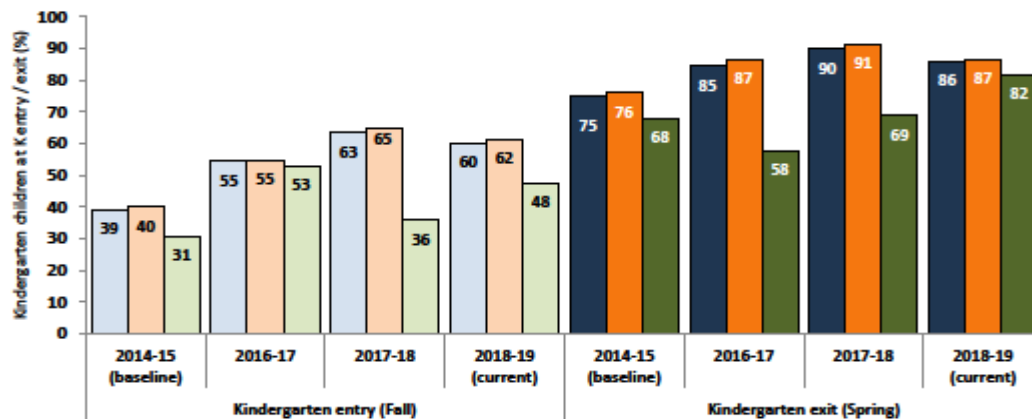
extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach 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.

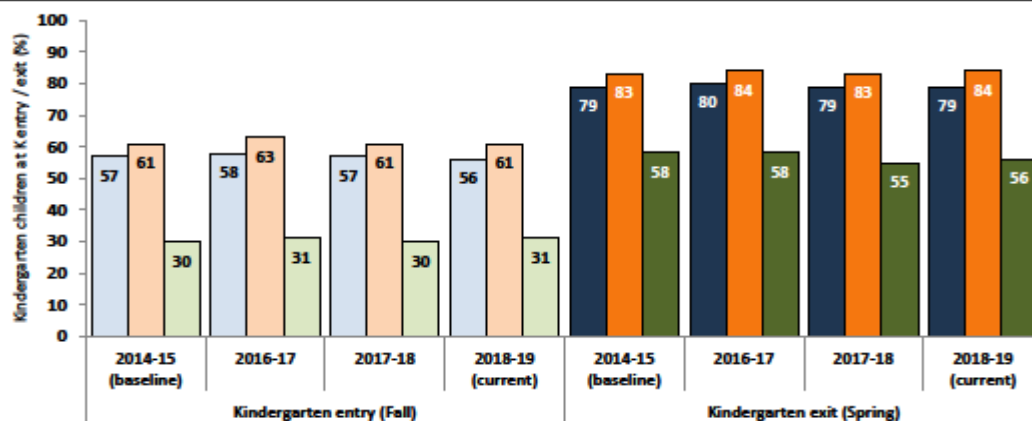
The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years**

**Lloydminster RCSSD 89**



**Saskatchewan (all divisions)**



**Chart Legend:**

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry

are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2019

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

In 2018-19, results for our students were again above the provincial norm for the EYE-TA in all areas (86% compared to 79% overall).

We see much of the positive work on this attributed to the strong RTI process we have in place in the division. This structure has been one that allows us to support students in their work and develop strategies to support each individual student in his/her learning. Being a division-wide approach, synchronized processes allow for better action planning and involving the necessary personnel to be involved at an early stage.



# Demographics

## Students

In 2018-19, Lloydminster Roman Catholic Separate School Division #89 projected a negligible enrollment increase. Over the last few years Lloydminster Roman Catholic Separate School Division #89 has experienced significantly higher than provincial average of growth year over year. In the past five years Lloydminster Roman Catholic Separate School Division #89 has grown by 366 students or 14.8%. The Board of Education and Administration have engaged in discussions about the impact of enrolment growth on infrastructure needs. With Grade 1 enrolment registrations in excess of 250 each year in the last five years and graduating classes as low as 128 upwards to 186 students per year the “pyramidal” student enrolment trend has continued. In 2019 we graduated 173 students; 242 students began grade 1 with us in September 2019. In effect, this means adding about 70 students or three classrooms by attrition each year.

Lloydminster RCSSD 89												
Grade	2014-15	2015-16	2016-17	2017-18	2018-19	Subpopulation	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	265	237	255	233	242	Self-Identified FNMI	K to 3	78	75	95	89	92
1	277	289	274	269	256		4 to 6	47	48	55	56	62
2	239	247	276	251	256		7 to 9	46	41	35	52	54
3	202	232	257	267	238		10 to 12	48	45	49	31	41
4	189	204	245	243	262		Total	219	209	234	228	249
5	173	188	216	243	224	French Immersion	K to 3	311	296	305	300	290
6	190	171	202	206	239		4 to 6	138	153	167	176	196
7	152	195	184	192	217		7 to 9	91	99	107	120	123
8	149	168	206	176	191		10 to 12	64	77	70	76	74
9	174	156	174	202	184		Total	604	625	649	672	683
10	166	184	179	168	191	English as an Additional Language	1 to 3	76	79	69	64	73
11	164	163	197	176	161		4 to 6	47	61	73	73	61
12	128	155	162	186	173		7 to 9	50	51	49	36	36
Total	2,468	2,589	2,827	2,812	2,834		10 to 12	34	47	41	34	28
							Total	207	238	232	207	198
PreK	72	73	72	72	71							

### 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 home-bound 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.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

## Staff

Job Category	FTEs
Classroom teachers	151.1
Principals, vice-principals	13.5
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	85.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	6.7
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	17.9
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	21.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>298.8</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, June 30, 2019

## Senior Management Team

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

- Deputy Director of Education, Ms. Glenda Kary
- Deputy Director of Learning, Mr. Kevin Kusch
- Chief Financial Office, Mrs. Melanie Stelmaschuk, CPA, CA

## Infrastructure and Transportation

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

## Infrastructure Projects

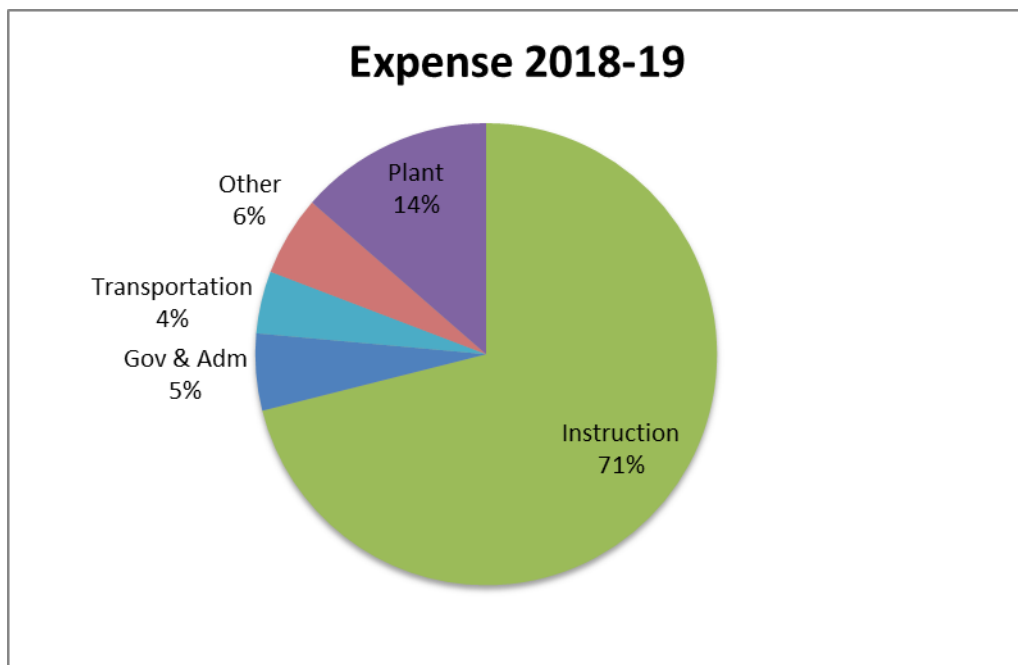
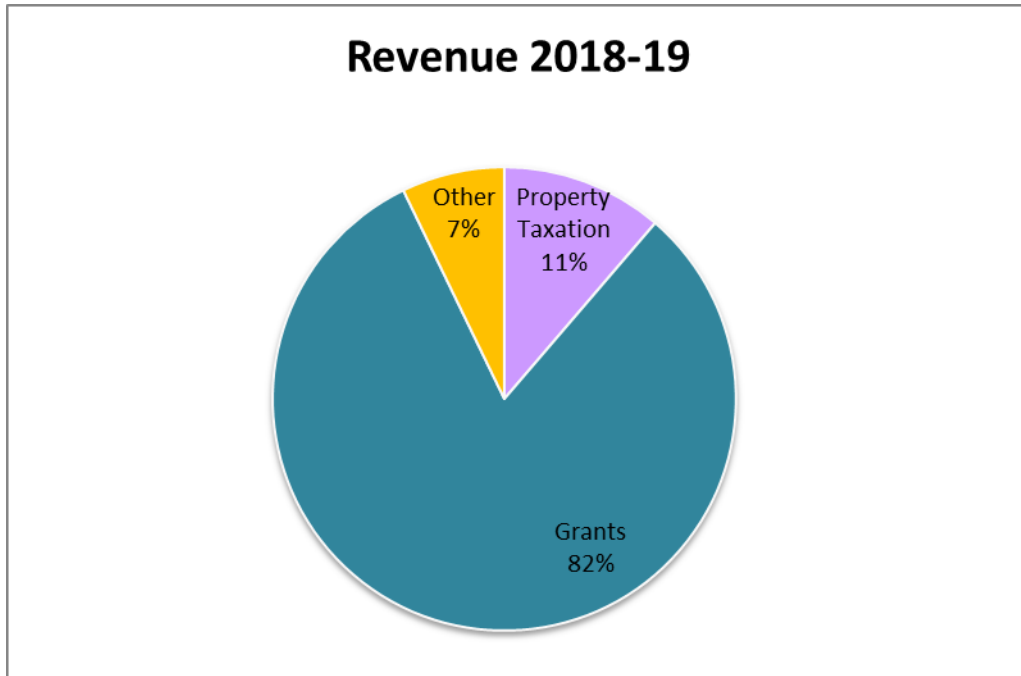
Infrastructure Projects			
School	Project	Details	2018-19 Cost
Father Gorman	Roof	Roof Replacement	380,355
<b>Total</b>			<b>\$380,355</b>

## Transportation

Lloydminster Roman Catholic Separate School Division #89 operates its own bus transportation system. As the City of Lloydminster is split bi-provincially, this adds challenges to the bussing routes. Two major highways cross divide the middle of the City cutting it into four sections. This complicates the walking distances and vehicular traffic flows and adds an additional awareness to safety of our students which in turn impacts our bus routes. Lloydminster Roman Catholic Separate School Division #89 also collaborates with both school divisions adjacent to us on the Saskatchewan and Alberta side. Signed agreements are in place with the two school divisions that allows for students in the surrounding areas of Lloydminster to be transported into Lloydminster for education.

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	3,438,613	3,381,823	3,442,781	(56,790)	-2%	
Grants	24,387,904	24,411,815	23,791,982	23,911	0%	
Tuition and Related Fees	73,458	46,672	89,485	(26,786)	-36%	1
School Generated Funds	630,990	765,000	913,507	134,010	21%	2
Complementary Services	561,269	589,220	507,249	27,951	5%	
External Services	111,000	105,489	113,656	(5,511)	-5%	
Other	524,992	644,746	623,618	119,754	23%	3
<b>Total Revenues</b>	<b>29,728,226</b>	<b>29,944,765</b>	<b>29,482,278</b>	<b>216,539</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	201,986	203,191	174,841	1,205	1%	
Administration	1,449,260	1,483,958	1,424,068	34,698	2%	
Instruction	22,385,908	22,315,080	21,313,048	(70,828)	0%	
Plant	4,440,181	4,269,035	4,242,783	(171,146)	-4%	
Transportation	1,423,806	1,370,617	1,323,786	(53,189)	-4%	
Tuition and Related Fees	117,600	105,188	95,560	(12,412)	-11%	4
School Generated Funds	630,990	724,834	957,857	93,844	15%	5
Complementary Services	922,112	791,204	781,512	(130,908)	-14%	6
External Services	128,314	127,138	130,646	(1,176)	-1%	
Other Expenses	7,000	8,702	7,736	1,702	24%	7
<b>Total Expenses</b>	<b>31,707,157</b>	<b>31,398,947</b>	<b>30,451,837</b>	<b>(308,210)</b>	<b>-1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(1,978,931)</b>	<b>(1,454,182)</b>	<b>(969,559)</b>			

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

Note	Explanation
1	Decrease in tuition students
2	School Community Council revenue
3	Increase of investment income
4	Home Based Education paid as per invoice 5
	School Community Council expenditures
6	Staffing and program delivery expenses less than anticipated 7
	Increase in online payment service charges

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
CARNELL, CHRISTOPHER	9,287	-	-	1,297	-	-	10,584
FENDELET, CALVIN	9,287	50	-	-	-	-	9,337
MACDUFF, ERIN	9,287	-	-	1,316	-	-	10,603
MAKICHUK, LAURIE	9,287	142	-	1,178	-	-	10,607
RUSTEIKA, MICHELLE	13,231	1,088	2,089	1,707	614	-	18,729
SCOTT, PAULA	18,225	3,501	2,098	1,487	614	-	25,925
WYTRYKUSZ, JILL	9,287	-	-	1,635	-	-	10,922

\* Mrs. Paula Scott, Board Chair

\* Mrs. Michelle Rusteika, Vice Chair

### Supplier Payments

Name	Amount
AltaGas Ltd.	259,245
Apple Canada Inc.	59,036
Axia Supernet Ltd, Calgary	82,229
Bee J's Stationers Inc.	163,336
Bexson Construction Lt.	298,609
Bralin Technology Solutions	183,219
Campus Energy Partners LP	322,541
City of Lloydminster	155,379
Dell Canada Inc.	141,169
Edmonton Kenworth	56,734
Federated Co-operatives Limited	125,348

Name	Amount
Powerschool Canada ULC	51,324
Progressive Fundraising Inc.	50,730
School of Alberta Ballet	116,369
Sidewinder Bobcat Service Ltd.	52,500
Skyline Refrigeration Ltd.	54,260
Sobeys Lloydminster	115,046
Sveer Maintenance	130,333
Sysco Edmonton	107,012
TLC Driver Ed Ltd.	91,698
Xerox Canada	58,061

### *Other Expenditures*

Name	Amount
Municipal Employee Pension Plan	1,100,127
Receiver General of Canada	5,899,377
Saskatchewan Teachers Federation	1,628,494

Name	Amount
Saskatchewan School Boards Association	404,857
Alberta Teachers Retirement Fund	239,170

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



## Audited Financial Statements

Of the Lloydminster Roman Catholic Separate School Division No. 89

School Division No. 6060000

For the Period Ending: August 31, 2019

*JS: 17* *...C<oc>u.JL-*  
Financial Officer

*(ntJeuP*  
Auditor

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89  
FINANCIAL STATEMENTS  
AUGUST 31, 2019**

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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.

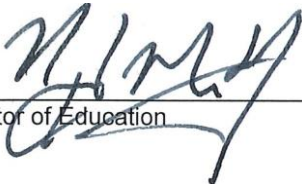
The Board of Education is composed of elected officials who are not employees of the School Division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible 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 Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School Division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

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

a. eJk

Board Chair

  
\_\_\_\_\_  
Director of Education

M( lf      tAM-L  
eHliancial Officer

November 27, 2019

## Independent Auditor's Report

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

### *Opinion*

We have audited the financial statements of Lloydminster Roman Catholic Separate School Division No. 89 (the "School Division"), which comprise the statement of financial position as at August 31, 2019, and the statements of operations, 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, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Trustees of the Board of Education regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lloydminster, Saskatchewan  
November 27, 2019

**MN'?** *LLP*  
Chartered Professional Accountants

**MNP**

# Lloydminster Roman Catholic Separate School Division No. 89

## Statement of Financial Position

as at August 31, 2019

	2019	2018
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	3,907,420	3,173,270
Accounts Receivable (Note 7)	315,282	211,146
Portfolio Investments (Note 3)	4,582,753	4,582,050
<b>Total Financial Assets</b>	<b>8,805,455</b>	<b>7,966,466</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	903,159	527,741
Liability for Employee Future Benefits (Note 5)	369,700	346,100
Deferred Revenue (Note 9)	924,670	900,931
<b>Total Liabilities</b>	<b>2,197,529</b>	<b>1,774,772</b>
<b>Net Financial Assets</b>	<b>6,607,926</b>	<b>6,191,694</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	47,976,731	49,856,611
Prepaid Expenses	281,001	271,535
<b>Total Non-Financial Assets</b>	<b>48,257,732</b>	<b>50,128,146</b>
<b>Accumulated Surplus (Note 12)</b>	<b>54,865,658</b>	<b>56,319,840</b>

Contingent Liabilities (Note 15)

Contractual Obligations and Commitments (Note 16)

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

Approved by the Board:

  
Chairperson

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, 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 13)		
<b>REVENUES</b>			
Property Taxes and Other Related	3,438,613	3,381,823	3,442,781
Grants	24,387,904	24,411,815	23,791,982
Tuition and Related Fees	73,458	46,672	89,485
School Generated Funds	630,990	765,000	913,507
Complementary Services (Note 10)	561,269	589,220	507,249
External Services (Note 11)	111,000	105,489	113,656
Other	524,992	644,746	623,618
<b>Total Revenues (Schedule A)</b>	<b>29,728,226</b>	<b>29,944,765</b>	<b>29,482,278</b>
<b>EXPENSES</b>			
Governance	201,986	203,191	174,841
Administration	1,449,260	1,483,958	1,424,068
Instruction	22,385,908	22,315,080	21,313,048
Plant	4,440,181	4,269,035	4,242,783
Transportation	1,423,806	1,370,617	1,323,786
Tuition and Related Fees	117,600	105,188	95,560
School Generated Funds	630,990	724,834	957,857
Complementary Services (Note 10)	922,112	791,204	781,512
External Services (Note 11)	128,314	127,138	130,646
Other	7,000	8,702	7,736
<b>Total Expenses (Schedule B)</b>	<b>31,707,157</b>	<b>31,398,947</b>	<b>30,451,837</b>
<b>Operating (Deficit) for the Year</b>	<b>(1,978,931)</b>	<b>(1,454,182)</b>	<b>(969,559)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>56,319,840</b>	<b>56,319,840</b>	<b>57,289,399</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>54,340,909</b>	<b>54,865,658</b>	<b>56,319,840</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, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$ (Note 13)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>6,191,694</b>	<b>6,191,694</b>	<b>6,899,079</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(1,978,931)	(1,454,182)	(969,559)
Acquisition of Tangible Capital Assets (Schedule C)	(165,000)	(189,271)	(1,744,732)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)		750	33,220
Net (Gain) on Disposal of Capital Assets (Schedule C)		(750)	(18,722)
Amortization of Tangible Capital Assets (Schedule C)	2,150,000	2,069,151	2,159,645
Net Change in Prepaid Expenses		(9,466)	(167,237)
<b>Change in Net Financial Assets</b>	<b>6,069</b>	<b>416,232</b>	<b>(707,385)</b>
<b>Net Financial Assets, End of Year</b>	<b>6,197,763</b>	<b>6,607,926</b>	<b>6,191,694</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, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) for the Year	(1,454,182)	(969,559)
Add Non-Cash Items Included in Deficit (Schedule D)	2,068,401	2,140,923
Net Change in Non-Cash Operating Activities (Schedule E)	309,155	183,580
<b>Cash Provided by Operating Activities</b>	<b>923,374</b>	<b>1,354,944</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(189,271)	(1,744,732)
Proceeds on Disposal of Tangible Capital Assets	750	33,220
<b>Cash (Used) by Capital Activities</b>	<b>(188,521)</b>	<b>(1,711,512)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(703)	
Proceeds on Disposal of Portfolio Investments		516,192
<b>Cash Provided (Used) by Investing Activities</b>	<b>(703)</b>	<b>516,192</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>734,150</b>	<b>159,624</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>3,173,270</b>	<b>3,013,646</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>3,907,420</b>	<b>3,173,270</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, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	3,438,613	3,357,390	3,402,345
<b>Total Property Tax Revenue</b>	<b>3,438,613</b>	<b>3,357,390</b>	<b>3,402,345</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government		629	667
Provincial Government		4,189	3,053
<b>Total Grants in Lieu of Taxes</b>		<b>4,818</b>	<b>3,720</b>
<b>Other Tax Revenues</b>			
House Trailer Fees		5,484	10,542
<b>Total Other Tax Revenues</b>		<b>5,484</b>	<b>10,542</b>
<b>Additions to Levy</b>			
Penalties		16,330	28,964
<b>Total Additions to Levy</b>		<b>16,330</b>	<b>28,964</b>
<b>Deletions from Levy</b>			
Cancellations		(2,199)	(2,790)
<b>Total Deletions from Levy</b>		<b>(2,199)</b>	<b>(2,790)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>3,438,613</b>	<b>3,381,823</b>	<b>3,442,781</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	9,239,828	8,991,854	9,137,255
Other Ministry Grants	39,456	39,450	83,760
<b>Total Ministry Grants</b>	<b>9,279,284</b>	<b>9,031,304</b>	<b>9,221,015</b>
Other Provincial Grants	108,310	157,957	
Grants from Others	14,787,802	14,982,555	14,354,790
<b>Total Operating Grants</b>	<b>24,175,396</b>	<b>24,171,816</b>	<b>23,575,805</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	212,508	239,999	212,508
Other Capital Grants			3,669
<b>Total Capital Grants</b>	<b>212,508</b>	<b>239,999</b>	<b>216,177</b>
<b>Total Grants</b>	<b>24,387,904</b>	<b>24,411,815</b>	<b>23,791,982</b>

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

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	73,458	46,672	79,350
Individuals and Other			10,135
<b>Total Tuition Fees</b>	<b>73,458</b>	<b>46,672</b>	<b>89,485</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>73,458</b>	<b>46,672</b>	<b>89,485</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	190,915	168,076	167,570
<b>Total Curricular Fees</b>	<b>190,915</b>	<b>168,076</b>	<b>167,570</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	34,000	62,635	44,303
Fundraising	182,100	311,844	383,586
Grants and Partnerships	44,600	44,600	42,800
Students Fees	179,375	177,845	275,248
<b>Total Non-Curricular Fees</b>	<b>440,075</b>	<b>596,924</b>	<b>745,937</b>
<b>Total School Generated Funds Revenue</b>	<b>630,990</b>	<b>765,000</b>	<b>913,507</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	130,404	130,412	128,016
Other Ministry Grants		8,161	8,161
Other Provincial Grants	23,370	29,176	21,000
Other Grants	195,000	180,023	171,004
<b>Total Operating Grants</b>	<b>348,774</b>	<b>347,772</b>	<b>328,181</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	180,645	193,385	155,381
Other Revenue	31,850	48,063	23,687
<b>Total Fees and Other Revenue</b>	<b>212,495</b>	<b>241,448</b>	<b>179,068</b>
<b>Total Complementary Services Revenue</b>	<b>561,269</b>	<b>589,220</b>	<b>507,249</b>

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

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>External Services</b>			
<b>Fees and Other Revenue</b>			
Other Revenue	111,000	105,489	113,656
<b>Total Fees and Other Revenue</b>	<b>111,000</b>	<b>105,489</b>	<b>113,656</b>
<b>Total External Services Revenue</b>	<b>111,000</b>	<b>105,489</b>	<b>113,656</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	246,492	277,167	269,823
Sales & Rentals	151,000	177,387	177,720
Investments	127,500	189,442	157,353
Gain on Disposal of Capital Assets		750	18,722
<b>Total Other Revenue</b>	<b>524,992</b>	<b>644,746</b>	<b>623,618</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>29,728,226</b>	<b>29,944,765</b>	<b>29,482,278</b>

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule B: Supplementary Details of Expenses for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	97,074	86,859	81,739
Professional Development - Board Members	3,500	9,848	3,293
Grants to School Community Councils	12,000	12,000	11,372
Other Governance Expenses	89,412	94,484	78,437
<b>Total Governance Expense</b>	<b>201,986</b>	<b>203,191</b>	<b>174,841</b>
<b>Administration Expense</b>			
Salaries	1,091,771	1,109,938	1,053,044
Benefits	109,814	111,195	101,257
Supplies & Services	119,448	140,892	155,025
Non-Capital Furniture & Equipment	11,500	12,880	22,612
Communications	47,767	42,646	36,445
Travel	58,960	53,187	50,047
Professional Development	10,000	13,220	5,638
<b>Total Administration Expense</b>	<b>1,449,260</b>	<b>1,483,958</b>	<b>1,424,068</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	14,611,673	14,350,626	14,225,208
Instructional (Teacher Contract) Benefits	758,825	755,208	731,113
Program Support (Non-Teacher Contract) Salaries	3,992,893	3,964,474	3,695,620
Program Support (Non-Teacher Contract) Benefits	752,793	789,343	690,634
Instructional Aids	337,476	325,219	339,363
Supplies & Services	576,511	610,165	321,561
Non-Capital Furniture & Equipment	159,238	155,459	116,640
Communications	115,480	95,660	94,075
Travel	46,583	43,903	39,229
Professional Development	155,667	181,518	138,546
Student Related Expense	186,769	386,565	203,729
Amortization of Tangible Capital Assets	692,000	656,940	717,330
<b>Total Instruction Expense</b>	<b>22,385,908</b>	<b>22,315,080</b>	<b>21,313,048</b>

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule B: Supplementary Details of Expenses for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	1,118,852	1,058,068	1,072,769
Benefits	212,109	182,382	173,770
Non-Capital Furniture & Equipment	11,500	879	3,344
Building Operating Expenses	1,757,090	1,720,127	1,690,744
Communications	24,480	26,267	23,617
Travel	20,150	26,429	14,814
Professional Development	1,000	587	66
Amortization of Tangible Capital Assets	1,295,000	1,254,296	1,263,659
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>4,440,181</b>	<b>4,269,035</b>	<b>4,242,783</b>
<b>Student Transportation Expense</b>			
Salaries	675,904	659,921	642,027
Benefits	124,796	119,794	101,361
Supplies & Services	187,200	156,324	161,738
Non-Capital Furniture & Equipment	152,000	172,150	139,612
Building Operating Expenses	31,656	26,133	26,790
Communications	3,500	3,293	3,908
Travel	2,250	1,980	1,980
Professional Development	1,000	795	
Contracted Transportation	82,500	72,312	67,714
Amortization of Tangible Capital Assets	163,000	157,915	178,656
<b>Total Student Transportation Expense</b>	<b>1,423,806</b>	<b>1,370,617</b>	<b>1,323,786</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	117,600	105,188	95,560
<b>Total Tuition and Related Fees Expense</b>	<b>117,600</b>	<b>105,188</b>	<b>95,560</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	73,735	57,643	66,852
Cost of Sales	68,000	94,407	96,936
School Fund Expenses	489,255	572,784	794,069
<b>Total School Generated Funds Expense</b>	<b>630,990</b>	<b>724,834</b>	<b>957,857</b>

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

**Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	106,348	93,754	95,995
Instructional (Teacher Contract) Salaries & Benefits	168,116	167,975	186,775
Program Support (Non-Teacher Contract) Salaries & Benefits	399,097	343,440	339,288
Supplies & Services	5,500	10,217	9,041
Travel	4,050	4,050	4,050
Professional Development (Non-Salary Costs)	1,500		
Student Related Expenses	237,501	171,768	146,363
<b>Total Complementary Services Expense</b>	<b>922,112</b>	<b>791,204</b>	<b>781,512</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	59,989	55,760	56,072
Supplies & Services	58,500	68,280	63,530
Non-Capital Furniture & Equipment	9,000	2,273	10,219
Travel	825	825	825
<b>Total External Services Expense</b>	<b>128,314</b>	<b>127,138</b>	<b>130,646</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	7,000	8,702	7,736
<b>Total Interest and Bank Charges</b>	<b>7,000</b>	<b>8,702</b>	<b>7,736</b>
<b>Total Other Expense</b>	<b>7,000</b>	<b>8,702</b>	<b>7,736</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>31,707,157</b>	<b>31,398,947</b>	<b>30,451,837</b>

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

**Schedule C - Supplementary Details of Tangible Capital Assets**

**for the year ended August 31, 2019**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	3,340,556	2,006,673	55,736,256	2,726,210	2,283,479	236,592	2,385,850	1,911,819	30,551	1,433	<b>70,659,419</b>	<b>69,338,034</b>
Additions/Purchases		1,073				43,092	59,665	85,441			<b>189,271</b>	<b>1,744,732</b>
Disposals					(42,385)		(40,733)	(208,393)			<b>(291,511)</b>	<b>(423,347)</b>
Transfers to (from)			1,433							(1,433)		
<b>Closing Balance as of August 31</b>	<b>3,340,556</b>	<b>2,007,746</b>	<b>55,737,689</b>	<b>2,726,210</b>	<b>2,241,094</b>	<b>279,684</b>	<b>2,404,782</b>	<b>1,788,867</b>	<b>30,551</b>		<b>70,557,179</b>	<b>70,659,419</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1		1,176,033	15,032,590	824,762	1,319,447	166,997	1,127,898	1,139,450	15,631		<b>20,802,808</b>	<b>19,052,012</b>
Amortization of the Period		68,607	1,137,728	109,920	137,057	17,445	234,512	357,772	6,110		<b>2,069,151</b>	<b>2,159,645</b>
Disposals					(42,385)		(40,733)	(208,393)			<b>(291,511)</b>	<b>(408,849)</b>
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,244,640</b>	<b>16,170,318</b>	<b>934,682</b>	<b>1,414,119</b>	<b>184,442</b>	<b>1,321,677</b>	<b>1,288,829</b>	<b>21,741</b>	<b>N/A</b>	<b>22,580,448</b>	<b>20,802,808</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	3,340,556	830,640	40,703,666	1,901,448	964,032	69,595	1,257,952	772,369	14,920	1,433	<b>49,856,611</b>	<b>50,286,022</b>
Closing Balance as of August 31	3,340,556	763,106	39,567,371	1,791,528	826,975	95,242	1,083,105	500,038	8,810		<b>47,976,731</b>	<b>49,856,611</b>
<b>Change in Net Book Value</b>		<b>{67,534}</b>	<b>{1,136,295}</b>	<b>{109,920}</b>	<b>{137,057}</b>	<b>25,647</b>	<b>{174,842}</b>	<b>{272,331}</b>	<b>{6,110}</b>	<b>{1,433}</b>	<b>{1,879,880}</b>	<b>{429,411}</b>
<b>Disposals</b>												
Historical Cost					42,385		40,733	208,393			<b>291,511</b>	<b>423,347</b>
Accumulated Amortization					42,385		40,733	208,393			<b>291,511</b>	<b>408,849</b>
<b>Net Cost</b>												<b>14,498</b>
Price of Sale					750						<b>750</b>	<b>33,220</b>
<b>Gain on Disposal</b>					<b>750</b>						<b>750</b>	<b>18,722</b>

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

**Schedule D: Non-Cash Items Included in Deficit  
for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	2,069,151	2,159,645
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(750)	(18,722)
<b>Total Non-Cash Items Included in Deficit</b>	<b>2,068,401</b>	<b>2,140,923</b>

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

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	(104,136)	865,110
Decrease in Inventories for Sale		21,868
Increase (Decrease) in Accounts Payable and Accrued Liabilities	375,418	(587,785)
Increase in Liability for Employee Future Benefits	23,600	36,500
Increase in Deferred Revenue	23,739	15,124
(Increase) in Prepaid Expenses	(9,466)	(167,237)
<b>Total Net <u>Change in Non-Cash Operating</u> Activities</b>	<b>309,155</b>	<b>183,580</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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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**

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

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

**a) Basis of Accounting**

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

**b) Trust Funds**

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As 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 \$369,700(2018 - \$346,100) because actual experience may differ significantly from actuarial estimations.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

- useful lives of capital assets and related amortization of \$2,069,151 (2018 - \$2,159,645) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- property taxation revenue of \$3,381,823 (2018 - \$3,442,781) because final tax assessments may differ from initial estimates.

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

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

**d) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments and 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 any financial instruments that give rise to material gains or losses.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

**e) Financial Assets**

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

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

**Accounts Receivable** includes taxes receivable 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 collectability of outstanding balances.

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 Ltd. and Lloydminster & District Co-operative and term deposits with maturity dates greater than 3 months. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

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

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

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

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

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

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

**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, license fees, and membership fees.

**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.

**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, 2019**

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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 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, 2019**

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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 Alberta 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 1112<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 2018, the school division did not have a bylaw in place, for 2019 it does.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

**v) Other (Non-Government Transfer) Contributions**

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	<u>2019</u>	<u>2018</u>
<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	\$ 41,709	\$ 41,563
Equity common shares of Synergy Credit Union	41,044	40,487
Synergy Credit Union term deposits, interest rates 1.7% - 3.5%, maturing October 2019 to July 2022	4,500,000	4,500,000
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$3,582,753</b>	<b>\$4,582,050</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>2019 Actual</b>	<b>2018 Actual</b>
Governance	\$ -	\$ 203,191	\$ -	\$ 203,191	\$ 174,841
Administration	1,221,133	262,825	-	1,483,958	1,424,068
Instruction	19,859,651	1,798,489	656,940	22,315,080	21,313,048
Plant	1,240,450	1,774,289	1,254,296	4,269,035	4,242,783
Transportation	779,715	432,987	157,915	1,370,617	1,323,786
Tuition and Related Fees	-	105,188	-	105,188	95,560
School Generated Funds	-	724,834	-	724,834	957,857
Complementary Services	605,169	186,035	-	791,204	781,512
External Services	55,760	71,378	-	127,138	130,646
Other	-	8,702	-	8,702	7,736
<b>TOTAL</b>	<b>\$23,761,878</b>	<b>\$5,567,918</b>	<b>\$ 2,069,151</b>	<b>\$31,398,947</b>	<b>\$30,451,837</b>



**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include 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. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	<b>2019</b>	<b>2018</b>
Long-term assumptions used:		
Discount rate at end of period	1.93% per annum	3.00% per annum
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50% per annum	2.50% per annum
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00% per annum	3.00% per annum
Expected average remaining service life (years)	15	15

<b>Liability for Employee Future Benefits</b>	<b>2019</b>	<b>2018</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 327,500</b>	<b>\$ 353,800</b>
Current period service cost	31,400	32,700
Interest cost	10,500	10,300
Benefit payments	(18,300)	(10,400)
Actuarial (gains) losses	48,200	(58,900)
<b>Accrued Benefit Obligation - end of year</b>	<b>399,300</b>	<b>327,500</b>
Unamortized Net Actuarial Gains (Losses)	(29,600)	18,600
<b>Liability for Employee Future Benefits</b>	<b>\$ 369,700</b>	<b>\$ 346,100</b>

<b>Employee Future Benefits Expense</b>	<b>2019</b>	<b>2018</b>
Current period service cost	\$ 31,400	\$ 32,700
Amortization of net actuarial loss	-	3,900
<b>Benefit cost</b>	<b>31,400</b>	<b>36,600</b>
Interest cost	10,500	10,300
<b>Total Employee Future Benefits Expense</b>	<b>\$ 41,900</b>	<b>\$ 46,900</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	2019			2018
	STRP	ATRF	TOTAL	TOTAL
Number of active School Division members	160	29	189	181
Member contribution rate (percentage of salary)	9.50% / 11.70%	10.17% / 14.52%	9.50% / 14.52%	10.74% / 15.34%
Member contributions for the year	\$ 1,219,599	\$ 240,027	\$ 1,459,626	\$ 1,639,073

**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.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**6. PENSION PLANS (CONT'D)**

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

Details of the MEPP are as follows:

	<b>2019</b>	<b>2018</b>
Number of active School Division members	163	166
Member contribution rate (percentage of salary)	9.00%	8.15%/9.00%
School Division contribution rate (percentage of salary)	9.00%	8.15%/9.00%
Member contributions for the year	\$ 540,542	\$ 485,942
School Division contributions for the year	\$ 540,542	\$ 485,942
Actuarial extrapolation date	<b><u>Dec-31-2018</u></b>	<b><u>Dec-31-2017</u></b>
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

**7. ACCOUNTS RECEIVABLE**

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

	<b>2019</b>			<b>2018</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 6,817	\$ -	\$ 6,817	\$ -	\$ -	\$ -
Other Receivables	308,465	-	308,465	211,146	-	211,146
<b>Total Accounts Receivable</b>	<b>\$315,282</b>	<b>\$ -</b>	<b>\$315,282</b>	<b>\$211,146</b>	<b>\$ -</b>	<b>\$211,146</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:

	<b>2019</b>	<b>2018</b>
Accrued Salaries and Benefits	\$ 64,510	\$ 22,555
Supplier Payments	828,813	499,024
Staff Funds	9,836	6,162
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 903,159</b>	<b>\$ 527,741</b>

**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at Au .31,2018</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Au . 31, 2019</b>
<b>Non-Capital deferred revenue:</b>				
Unearned fees for service	\$ 87,223	\$ 21,109	\$ 57,843	\$ 50,489
Unearned taxation revenue	813,708	1,020,439	959,966	874,181
<b>Total Deferred Revenue</b>	<b>\$ 900,931</b>	<b>\$ 1,041,548</b>	<b>\$1,017,809</b>	<b>\$ 924,670</b>

**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:

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**10. COMPLEMENTARY SERVICES (CONT'D)**

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Community and Inter-Agency Liason</b>	<b>Other Programs</b>	<b>2019</b>	<b>2018</b>
<b>Revenues:</b>					
Operating Grants	\$ 130,412	\$ -	\$ 217,360	\$ 347,772	\$ 328,181
Fees and Other Revenues	-	-	241,448	241,448	179,068
<b>Total Revenues</b>	<b>130,412</b>	<b>-</b>	<b>458,808</b>	<b>589,220</b>	<b>507,249</b>
<b>Expenses:</b>					
Salaries & Benefits	280,410	93,755	231,004	605,169	622,058
Supplies and Services	-	10,217	-	10,217	9,041
Travel	-	4,050	-	4,050	4,050
Student Related Expenses	2,624	-	169,144	171,768	146,363
<b>Total Expenses</b>	<b>283,034</b>	<b>108,022</b>	<b>400,148</b>	<b>791,204</b>	<b>781,512</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$(152,622)</b>	<b>\$ (108,022)</b>	<b>\$ 58,660</b>	<b>\$(201,984)</b>	<b>\$(274,263)</b>

**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>Cafeteria</b>	<b>2019</b>	<b>2018</b>
<b>Revenues:</b>			
Fees and Other Revenues	105,489	105,489	113,656
<b>Total Revenues</b>	<b>105,489</b>	<b>105,489</b>	<b>113,656</b>
<b>Expenses:</b>			
Salaries & Benefits	55,760	55,760	56,072
Supplies and Services	68,280	68,280	63,530
Non-Capital Equipment	2,273	2,273	10,219
Travel	825	825	825
<b>Total Expenses</b>	<b>127,138</b>	<b>127,138</b>	<b>130,646</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (21,649)</b>	<b>\$ (21,649)</b>	<b>\$ (16,990)</b>

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**12. ACCUMULATED SURPLUS**

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

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

Details of accumulated surplus are as follows:

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 49,856,611	\$ 189,271	\$ 2,069,151	\$ 47,976,731
	<b>49,856,611</b>	<b>189,271</b>	<b>2,069,151</b>	<b>47,976,731</b>
<b>PMR maintenance project allocations (1)</b>	-	<b>239,999</b>	<b>239,999</b>	-
<b>Federal Agencies Policy Reserve (2)</b>	<b>5,532</b>	-	-	<b>5,532</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Equipment Replacement	100,000	-	-	100,000
Administrative Building Reserve	400,005	57,551	-	457,556
Other Vehicle Reserve	12,264	2,215	-	14,479
Holy Rosary Expansion/New Elementary Reserve	2,000,000	-	-	2,000,000
Grounds/Parking Lot Reserve	500,000	-	-	500,000
Bus Fleet Expansion Reserve	50,000	210,000	-	260,000
	<b>3,062,269</b>	<b>269,766</b>	-	<b>3,332,035</b>
<b>Other:</b>				
Educational Programming Reserve	500,000	-	-	500,000
Information Technology resource contingency	-	7,294	3,001	4,293
Salary Contingency	-	400,000	-	400,000
School generated funds	71,319	578,227	525,897	123,649
School Community Council	50,766	186,773	206,255	31,284
	<b>622,085</b>	<b>1,172,294</b>	<b>735,153</b>	<b>1,059,226</b>
<b>Unrestricted Surplus</b>	<b>2,773,343</b>	-	<b>281,209</b>	<b>2,492,134</b>
<b>Total Accumulated Surplus</b>	<b>\$ 56,319,840</b>	<b>\$ 1,871,330</b>	<b>\$ 3,325,512</b>	<b>\$ 54,865,658</b>

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**12. ACCUMULATED SURPLUS (CONT'D)**

Details of accumulated surplus are as follows:

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Federal Agencies Policy Reserve** represents the capital portion of the tuition received from Federal Agencies as per Regulation 22 fee calculation. The funds to be used for future capital projects.

**13. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 20, 2018 and the Minister of Education on August 22, 2018.

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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:

	Reiber		Brown		A11s		RangerRebekkah		PatlickHartv		William Gow		Total	Total
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Cash and short-term investments	\$7,991	\$7,921	\$34,769	\$36,420	\$1,243	\$1,203	\$34,037	\$35,720	\$8,699	\$9,118	\$11,866	\$3,063	\$98,605	\$93,445
<b>Total Assets</b>	<b>7,991</b>	<b>7,921</b>	<b>34,769</b>	<b>36,420</b>	<b>1,243</b>	<b>1,203</b>	<b>34,037</b>	<b>35,720</b>	<b>8,699</b>	<b>9,118</b>	<b>11,866</b>	<b>3,063</b>	<b>98,605</b>	<b>93,445</b>
<b>Revenues</b>														
Contributions and donations	-	-	-	-	-	-	-	-	-	-	10,000	3,063	10,000	3,063
Interest on investments	70	57	349	244	40	26	317	264	81	61	3	-	860	658
	70	57	349	244	40	26	317	264	81	67	10,003	3,063	10,860	3,721
<b>Expenses</b>														
Awards to students	-	-	2,000	2,000	-	200	2,000	2,000	500	500	1,200	-	5,700	4,700
	-	-	2,000	2,000	-	100	2,000	2,000	500	500	1,200	-	5,700	4,700
Excess (Deficiency) of Revenues over Expenses	70	57	(1,651)	(1,756)	40	(174)	(1,683)	(1,736)	(419)	(433)	8,803	3,063	5,160	(979)
Trust Fund Balance, Beginning of Year	7,921	7,864	36,420	38,176	1,203	1,377	35,720	37,456	9,118	9,551	3,063	-	93,445	94,424
<b>Trust Fund Balance, End of Year</b>	<b>\$7,991</b>	<b>\$7,921</b>	<b>\$34,769</b>	<b>\$36,420</b>	<b>\$1,243</b>	<b>\$1,203</b>	<b>\$34,037</b>	<b>\$35,720</b>	<b>\$8,699</b>	<b>\$9,118</b>	<b>\$11,866</b>	<b>\$3,063</b>	<b>\$98,605</b>	<b>\$93,445</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 AND COMMITMENTS**

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

Fee for instructional service \$130,000 per year expiring June 30, 2021

Fee for consulting services \$50,000 (USD) per year plus up to \$10,000 expiring June 30, 2022

**17. RISK MANAGEMENT**

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

**i) Credit Risk**

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

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

The aging of other accounts receivable as at August 31, 2019 was:

<b>August 31, 2019</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Other Receivable	\$166,826	\$122,858	\$ 6,248	\$ 4,269	\$ 33,451
<b>Gross Receivables</b>	<b>166,826</b>	<b>122,858</b>	<b>6,248</b>	<b>4,269</b>	<b>33,451</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$166,826</b>	<b>\$122,858</b>	<b>\$ 6,248</b>	<b>\$ 4,269</b>	<b>\$ 33,451</b>

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

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**17. RISK MANAGEMENT (CONT'D)**

**ii) Liquidity Risk**

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

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

<b>August 31, 2019</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	\$903,159	\$903,159	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$903,159</b>	<b>\$903,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 at August 31, 2019.

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