

Lloydminster Roman Catholic Separate School  
Division #89

Annual Report

2020-21



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## School Division Contact Information

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## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Lloydminster Roman Catholic Separate School Division #89 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Lloydminster Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. 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 information about Lloydminster Roman Catholic Separate School Division #89 in its 2020-21 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 responded to the COVID-19 pandemic conditions, the completion of the Education Strategic Sector Plan (ESSP) and the transition to the Provincial Education Plan (PEP) in 2021-22.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all our part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2020-21, supported by contingency funding.

Success for Lloydminster Roman Catholic Separate School Division #89 is due to continuing focus on its mission for education. Staff and students in the school division went above and beyond over the last year in order to serve the needs of the community.

## **Governance**

### **The Board of Education**

The Lloydminster Roman Catholic Separate School Division #89 is governed by a seven-person elected Board of Education. The Education Act, 1995 gives the Board of Education authority to govern the school division. Each elected Trustee is collectively responsible for representing and serving the school division as a whole. There are no sub-divisions with identified Trustees.

The current Board was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2021, are:

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

### **School Community Councils**

The Board of Education has established a School Community Council (SCC) for each of our six schools in (LCSD) Lloydminster Catholic School Division. All SCCs in Lloydminster Catholic School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another. Five LCSD SCCs have active members and followed election procedures for executive positions of Chair, Vice Chair, Treasurer and Secretary. Mother Teresa Early Childhood Center SCC members, who are generally new to school parents, creatively aligned members close to specific positions and worked collectively as a core committee; therefore, elections to specific roles did not occur in 2020-21. Mother Teresa Early Childhood Center SCC had six executive members for the 2020-21 school year. The LCSD Board actively participates when each of the SCC's needs support through volunteering and promoting parent engagement. All LCSD School Community Councils retained membership throughout 2020-21, with some SCC's seeing increased membership. Because of COVID-19 pandemic restrictions, meetings moved online, and this may have made it easier for parents to participate. The Board supported the creation of an SCC promotional video that is shared yearly and continues to be promoted through posters, newsletters, website and social media.

*The Education Regulations, 2019*, require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In 2020-21, all SCCs met with the Board of Education designate at a regularly scheduled meeting. The SCCs usually participated in engagement with division administration and the Board of Trustees at a luncheon, however, the annual luncheon did not occur in June 2021 due to COVID-19 health measure restrictions. The Lloydminster Catholic School Division provides a Community

Education Coordinator to support each school in the formation of their SCC Executive and to provide additional support for SCC program planning to each SCC. The Community Education Coordinator meets at least twice a year with school principals and SCC Executive to support the training of skills such as creating an action plan, defining a budget, and organizing a work plan for the SCC members. The School Community Councils enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators.

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

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

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

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

The School Community Councils create action plans to support each school's learning goals. The focus is on what the SCC can do to promote student success to be aligned with school goals. Each SCC has written action plans with timelines with who is responsible for leading planning for each goal. The LCSD provides support through funding, information, and opportunities to meet with other SCCs and create joint projects. Each SCC submits an action plan and identifies funding support of up to \$2,000 annually. The Lloydminster Catholic School Division provided a total of \$12,000 to the six Lloydminster Catholic School Division's SCCs to meet their action plans and budget allocations.

#### LCSD and SCC Examples of Community and Family Engagement:

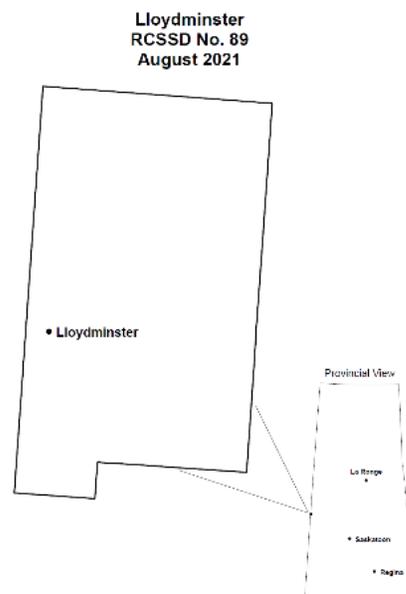
- Promoting family connection with virtual activities such as family lunch, math, and literacy nights.
- Planned and implemented online family activities with community such as Zoom bingo and family lunches/pancake breakfast as well as student/family outdoor scavenger hunts or community walks.
- Hosting book giveaways, math games giveaways, and book swaps.
- Building activity kits for families to learn together at home.
- Creating learning areas for students outside and within schools including outdoor classrooms.
- Providing, and funding, support for after school programs for all students to attend.
- Providing staff appreciation support the connection with staff, parents, and the community.
- Supporting our faith in school entrances including crucifixes, banners for mass, etc.
- Hosting virtual author and special guests for students during day and families in the evening.
- Promoting virtual SCC membership participation in Executive formation.

# School Division Profile

## About Us

Lloydminster Catholic School Division has continued to grow and expand educational services since its inception in 1959. During this span of time, the school division has grown to provide a range of academic programming within our Catholic Education mandate. Enrolment growth has enabled us to add new schools to meet our community's desire for Catholic Education. We celebrated the opening of our first school in 1961. Father Gorman Community School opened in 1977 to provide a Catholic elementary programming for Saskatchewan students. In 1982, St. Joseph Elementary School opened to serve the city's southwest on the Alberta side. École St. Thomas opened as our Kindergarten to Grade 7 single-track French Immersion program in 1987 and rejoiced in the growth of the program by opening their doors to a new school built in September 2013. In 2001, Holy Rosary High School moved to their new school at the current site and St. Mary's Elementary School began their first year in their current site. Our Division Office is attached to the south end of Holy Rosary High School, with our Technology Warehouse and Services located on the east side of École St. Thomas. Our Transportation Center was added in 2012 on the east side of Lloydminster. Mother Teresa Early Childhood Education Center opened their doors in September 2013 in the pre-existing site of École St. Thomas. The Synergy Vault opened in Lloydminster on October 27, 2017 as a partnership between the School Division, Synergy Credit Union and the City of Lloydminster.

Due to student growth, we will be expanding Holy Rosary High School. The expansion will allow us to accommodate an additional 400 students.



## Division Philosophical Foundation

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

### Division Mission Statement

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

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

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

### LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION #89 LOGO



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

This philosophy is summarized in a commitment statement for our website:

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

## Community Partnerships

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

- Long-term investment and partnership with *Synergy Credit Union* for the construction and maintenance of the *Synergy Vault Home of the Raiders* that provides the students and community year-round access to a 23,000 square foot artificial turf facility.
- Lloydminster Minor Ball Association, Lloydminster Minor Football Association, Lloydminster Amateur Softball Association, Meridian Soccer and Bulldogs Baseball Academy utilize and rent out the *Synergy Vault Home of the Raiders*.
- Lloydminster Minor Football Association for the joint development of Holy Rosary High School football/soccer field with lighting.
- Lloydminster Catholic School Division partners with Lakeland College to deliver Cosmetology programs in their on-campus salon.
- The Lloydminster Learning Council accesses instructional space to provide language and cultural services to new immigrant parents.
- Lloydminster Play & Learn Daycare Society (Alberta) operates the 72-seat childcare center.
- Catholic Social Services (Alberta) leases office space in one of the facilities to provide counselling and support services to children and families in Lloydminster.
- Programs have been developed in partnership with Lakeland College to provide opportunities for Holy Rosary High School students to earn college credits while still in high school. Another partnership creates opportunities for immigrant students in LCSD to earn credits while enhancing their English skills (EAL).
- A partnership with Big Brothers Big Sisters (BBBS) ensures that our students had access to virtual opportunities with their partners. When able to BBBS met with students in the school following all COVID procedures. Bussing was suspended due to the COVID-19 pandemic.
- Lloydminster Catholic School Division partners with the Lloydminster and Area Drug Strategy in providing a space to the Youth Council which supports youth across the city with activities, advocacy, and leadership training.
- School Resource Officer programs was brought to Lloydminster Catholic School Division through a partnership with The Sunrise Foundation, City of Lloydminster and the RCMP.
- A partnership with COOP supports nutrition programs in the schools, a "grow up great" program to Kindergarten, and Beyond Borders Kindness Wins Campaign.
- A partnership with Olive Tree of Lloydminster to financially support families cover medical costs and food support for students in need.

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 Catholic School Division is also proud to be a co-sponsor of the annual Indigenous Economic Partnership Summit in Lloydminster.

### **Onion Lake Cree Nation:**

As the work with the Office of the Treaty Commissioner has grown and borne fruit in celebrations like the Flag Raising Ceremonies on May 16th, 2018, LCSD have continued with the day-to-day work of building partnerships with local Cree Nations. The closest geographical partner, Onion Lake, has been a consistent supporter of the work to achieve the goals set out in the Truth and Reconciliation Commission's 95 recommendations. Highlights include invitations to work not only with Chief and Council but also with Elders. The continued work of the Aboriginal Coordinator and the Administration team builds the bridges between cultures that benefit all children.

### **Lloydminster Community Education Partnerships**

A partnership has been undertaken to offer Early Literacy programs to the young families within the division with the Lloydminster Learning Council (Fun with Numbers, Books for Babies, 1-2-3 Rhyme). This program is delivered via Zoom for families to participate during the COVID-19 pandemic. We also partner with Midwest Family Connections to offer parenting programs via Zoom for families. We offer a preschool program, Little Learners, for families in our community to promote early learning and readiness for Kindergarten. The Community Education Coordinator also sits on our local Early Learning Coalition.

### **Nutritional Programs**

The Alberta Nutrition Grant is implemented at two schools, Mother Teresa Early Childhood Center and Father Gorman Community School, to offer a program for all the kindergarten to Grade 7 students. Lunch Support is provided at all other elementary schools in the system. The lunch program offers students healthy sandwiches with a fruit or vegetable five days a week. Businesses are also encouraged to sponsor school salad bar programs to enhance healthy eating for all students. The school salad bar program in 2020-21 was delivered through individual packaged healthy foods for students to try. Father Gorman Community School and St. Mary's Elementary School offered a Healthy Breakfast program five days a week, where students have breakfast item to take to their classroom to eat. Holy Rosary High School offered a bagged lunch program for any student wanting a bagged lunch consisting of healthy sandwich and a fruit through a cafeteria free pick up. Through community and business donations non-perishable snack items were provided in all LCSD elementary schools for those in need.

### **LCSD Outreach Program**

LCSD partnered with the local Olive Tree organization to provide food to families in need. A Christmas Hamper program provides families with food for Christmas Celebrations and provides toys for each of the children in the home. After the Bell food bags were provided to the Bananas Over Books summer camp to pass out to children to take home. These bags were

filled with fresh fruit, milk, and many other non-perishable snacks. The Olive Tree implemented a medical program to pay for medical expenses when a family is unable to pay. Students have accessed glasses, dental, and medication through this program. The LCSD Outreach program works to help match students with necessities and tools for learning. This includes food, clothing, glasses, transportation, etc. The partnership with The Olive Tree also allowed us to share resources with this organization for continued family support in the summer. Alberta Knights of Columbus and local Knights of Columbus purchased a large quantity of winter wear for students who need, along with funds to purchase more.

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

LCSD continues to offer many opportunities for children, parents, and families to be active including work with community organizations such as KidSport and Jump Start. The Community Education Coordinator sits on the board of both organizations to ensure families are connected to supports. Further to the end of promoting physical activity in youth, multiple community sports clubs, groups and individuals work in concert with schools to offer free programming. LCSD offered programming through community grants, local SCCs, Community Initiative fund, and Saskatchewan Lotteries to offer family gym nights, after school physical activity programming, summer camps, and parent fitness.

### **Program Overview**

The students in Lloydminster Catholic School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Lloydminster Catholic School Division offers a wide range of programs in its 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, at one or more of the schools in LCSD offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the Division's schools:

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

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

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

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

Education partners in Saskatchewan continue to work together to implement [\*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 ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

By June 30, 2021, 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, 2021, 80% of students will be at grade level or above in reading.</p> <p>By June 30, 2021, 80% of students will be at grade level or above in writing.</p> <p>By June 30, 2021, 75% of the students will be at grade level or above in math.</p>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>Division implementation of the Lloydminster Roman Catholic Separate School Division #89 Way continued. The Way outlines the key school division cornerstones around learning and student achievement.</p> <p>Enhanced use of current Lloydminster Roman Catholic Separate School Division #89 (LCSD) structures around formative assessment and goal setting with students continued in 2020-21.</p> <p>Focused Professional Learning opportunities on using formative assessment in the areas of reading and math has been implemented.</p> <p>The use of Division wide Responsive Tiered Instruction (RTI) structures continued. This includes an increased focus on intervention design and progress monitoring.</p> <p>Use of Skills Progression Chart for the various aspects of reading continues to be highlighted within the Google Classroom enabling teachers to better determine successful remediation strategies. Processes did not change, documents remained intact.</p> <p>Enhanced professional learning opportunities were developed to assist teachers in their work with writing.</p> <p>Continued use of common grade writing rubrics and exemplars to enhance the writing process taught in grades 3-12. Scoring was completed by individual teachers rather than Grade Alike cohorts due to the COVID-19 pandemic restrictions.</p>

### Measures for Reading, Writing and Math At or Above Grade Level

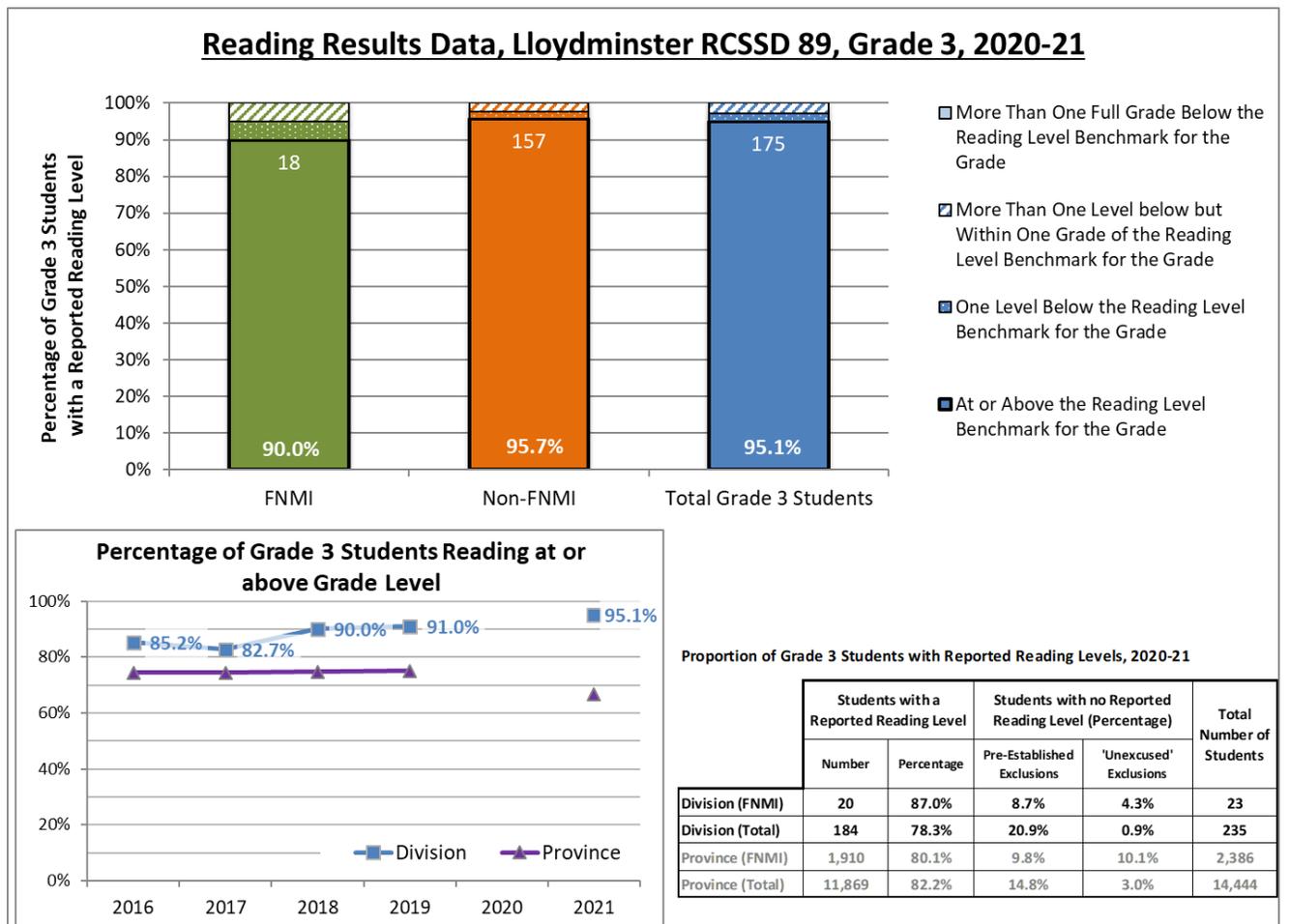
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

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

Grade 3 reading levels are considered a leading indicator of future student performance. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students 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.

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



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

Source: Ministry of Education, 2021

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

Based on the above graph, LCSD reading results continue on an upward trend. We have met our targets once again, exceeding the 80% provincial outcome target. There was a significant decrease in the percentage of students participating in the reading assessment in 2020-21 with a reported reading level compared to 2018-19 (78.3% compared to 87.2%).

### **Progress for Students in Writing At or Above Grade Level**

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

LCSD goals for writing were achieved only in grades 5, 7 and 10. Reduced time in school as result of the COVID-19 pandemic self-isolation requirements for students is seen as a major factor affecting progress in writing in 2020-21.

### **Progress for Students in Mathematics – Number Strand At or Above Grade Level**

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

LCSD saw a sharp decline in math results in 2020-21, with a cumulative average of 67% of students attaining grade level. Many student self-isolations due to the pandemic resulted in reduced time in school which was a major factor effecting the results. There were no opportunities for group work, and exclusive front facing instruction, which is inconsistent with best instructional practices.

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

### ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

<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 2021, 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 2020-21 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 monitors academic and behavioural performance of each First Nations or Métis student in Holy Rosary High School. This allows for students and families to better convey their needs and for the school to better respond.</p> <p>High-touch, highly personal connections and relationships that developed the sense of school “as” family.</p> <p>Cultural Liaison was in place to provide additional supports for students.</p> <p>Career counselling and ensuring a vision of graduation and post-secondary with all students beginning in grade 9.</p> <p>Quick and effective interventions by the Problem-Solving Team (PST) in Holy Rosary when students experience difficulty. Process remained the same in 2020-21 except meetings were virtual.</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 post-secondary 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, 2020-21**

Subject	All Students		Non-FNMI		FNMI	
	LlydC	Province	LlydC	Province	LlydC	Province
English Language Arts A 10 (Eng & Fr equiv)	82.0	75.5	82.3	78.7	76.4	62.6
English Language Arts B 10 (Eng & Fr equiv)	80.2	74.9	81.1	78.1	70.9	62.2
Science 10 (Eng & Fr equiv)	72.9	74.6	74.1	77.8	60.0	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	58.7	74.5	62.6	78.5	nr	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	77.0	76.0	77.2	78.1	74.1	63.8
English Language Arts 20 (Eng & Fr equiv)	84.6	76.6	85.0	78.9	79.7	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	60.8	69.4	63.6	72.8	nr	62.3
Math: Foundations 20 (Eng & Fr equiv)	74.7	76.6	75.5	78.3	65.2	66.0

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, 2021

### Analysis of Results – Average Final Marks

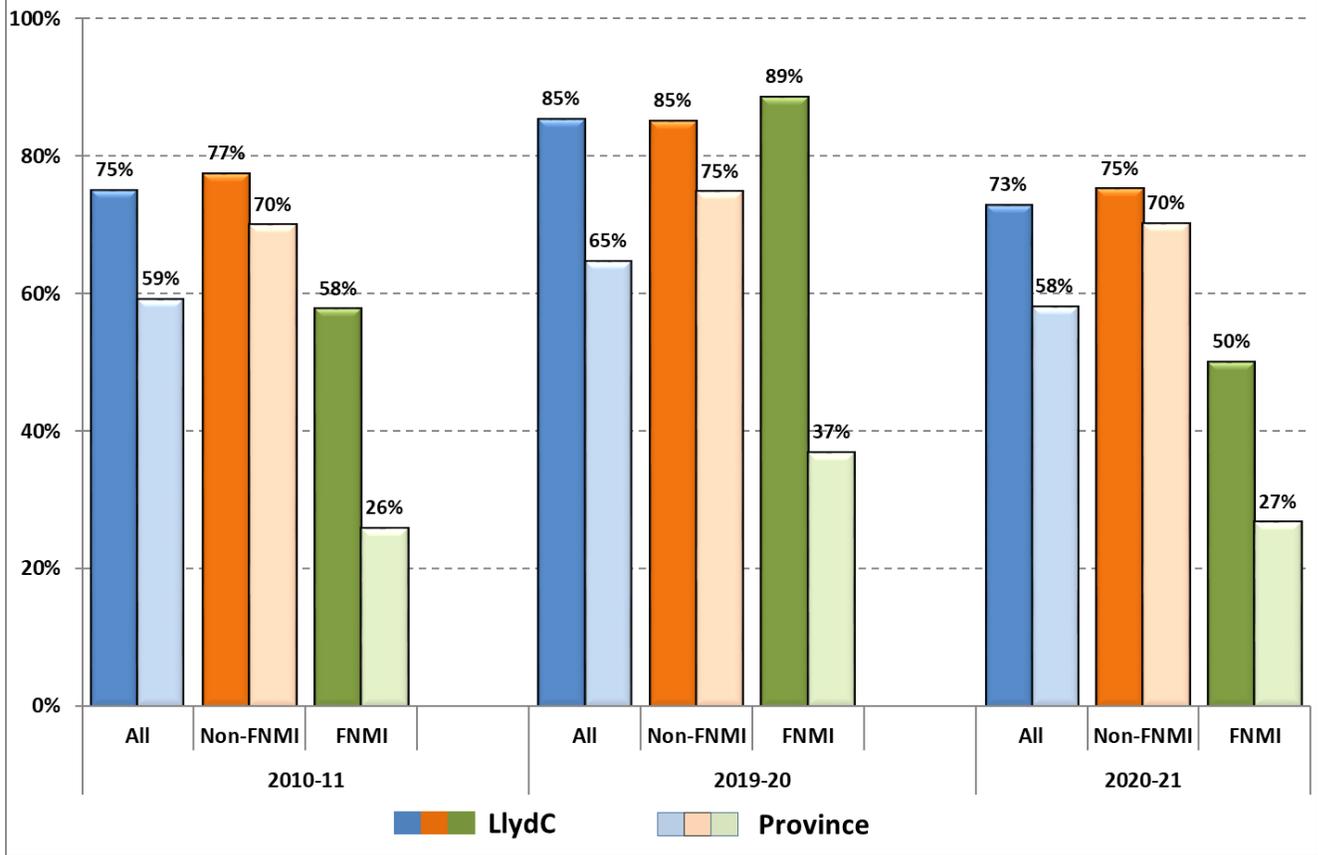
The averages final marks for LCSD were ahead of the provincial average in English Language Arts at all levels in the three categories depicted above. We are pleased with this result and hope it will continue. Averages in the Maths and Sciences are very similar to those reported for the province, with the exception of Math Workplace and Apprenticeship, where we are below the norm. In reviewing the average final marks for LCSD each year, it is important to keep in mind that there will be more fluctuations due to smaller student numbers.

### Credit Attainment

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

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2021

**Analysis of Results – Credit Attainment**

In 2020-21, there was a decline in the percentage of students achieving 8 or more credits, from the previous year and also 10 years ago. In part, this was due to a significant decrease in optional course uptake in the 2020-21 school year due to the COVID-19 pandemic (including those students in Learn At Home). The tendency was to complete the required courses to ensure graduation status and very few others. Even though results continue to be well above the provincial average in 2020-21, the difference has decreased.

## Graduation Rates

### ESSP Outcome:

By June 30, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

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

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

### School division actions taken during the 2020-21 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.

Students from Grades 9-12 are tracked in terms of long-term goals (post high school) and their academic plan to achieve their goals.

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

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.

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

Academic counselors involved directly with all Grades 9-12 students in course selection to ensure a positive match is in place. This process remained the same in 2020-21 and meetings still occurred.

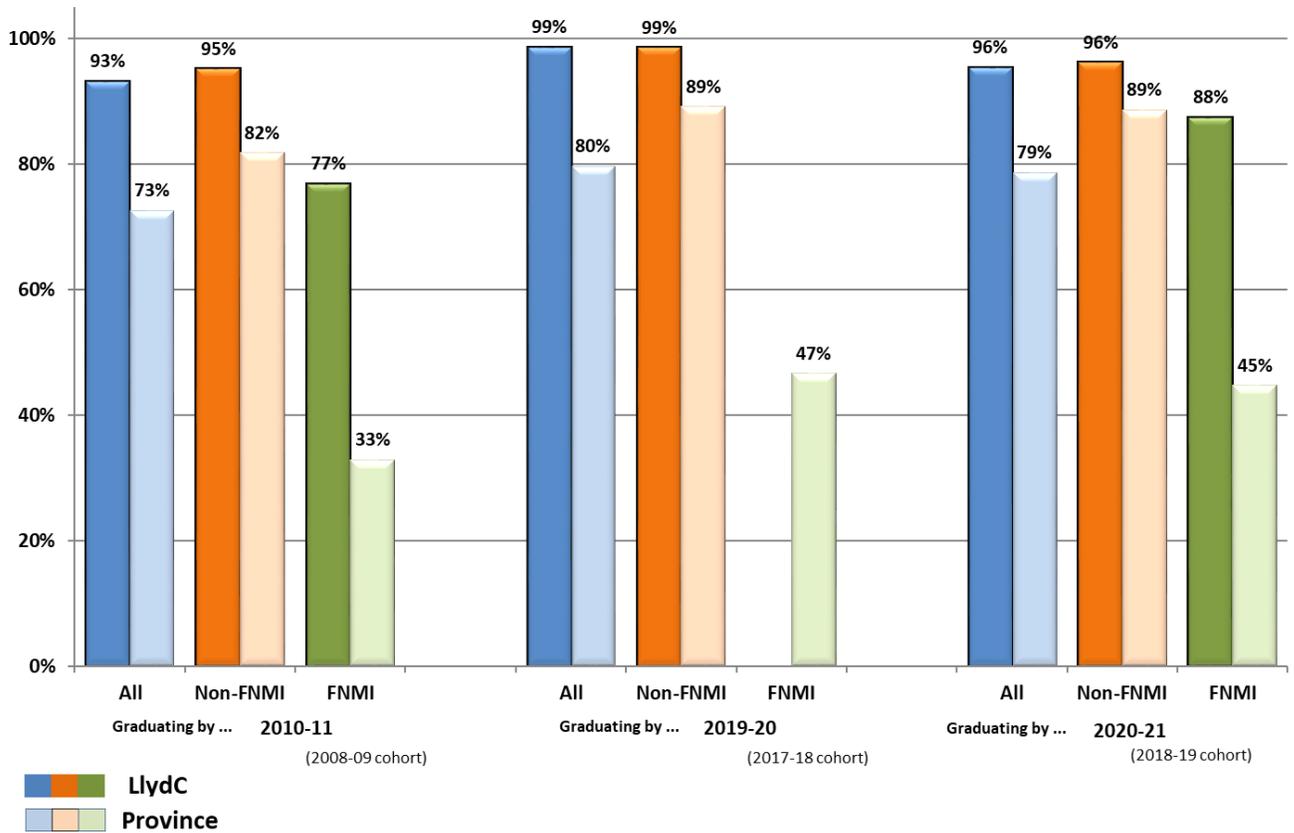
## Measures for Graduation Rates

### Three-Year Graduation Rate

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

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

**'3-year' Graduation Rates, Lloydminster RCSSD and Province**  
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2021

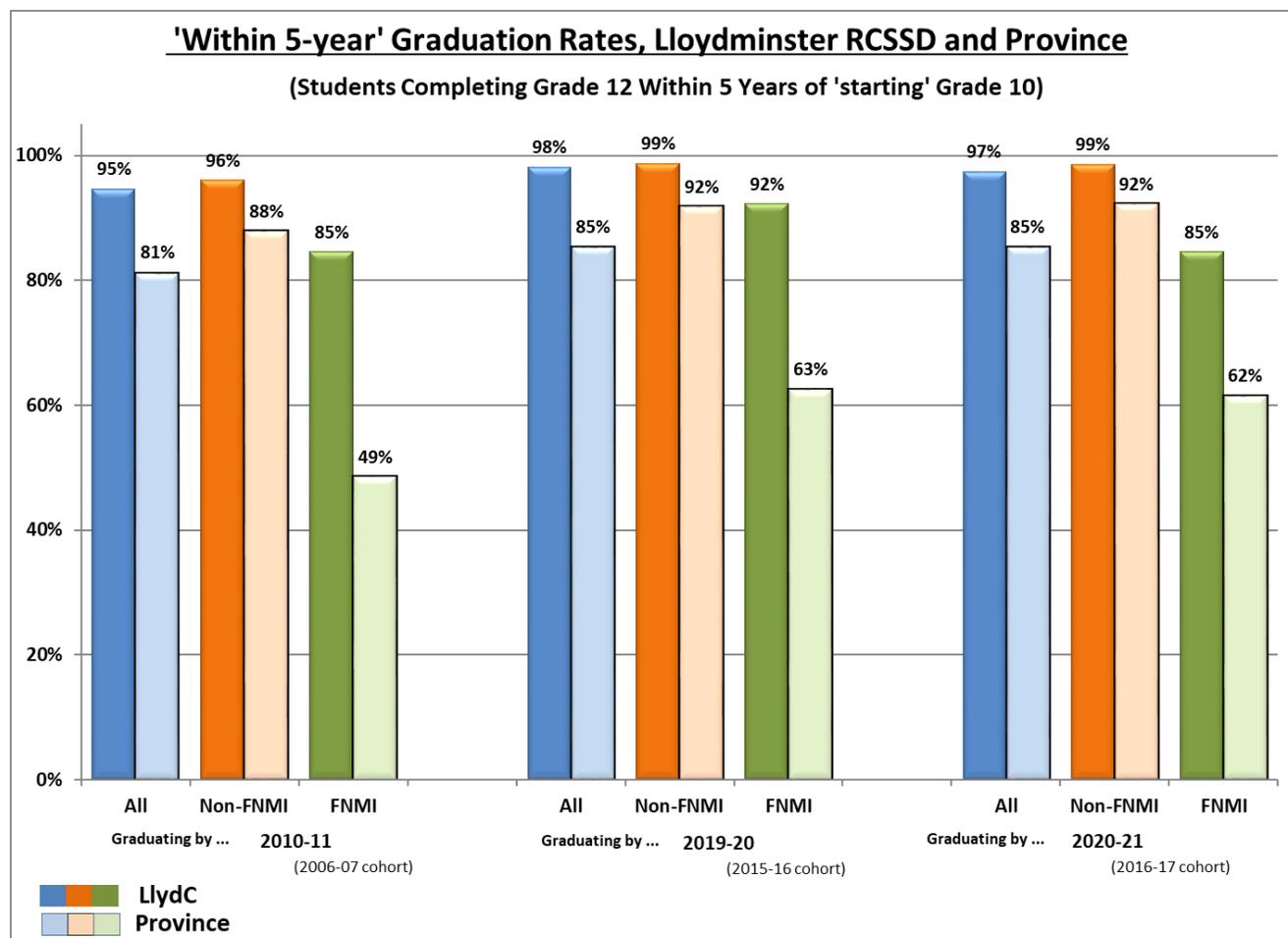
**Analysis of Results – Three-Year Graduation Rates**

In 2020-21, the school division achieved its goal with a 95.5% graduation rate. This includes a graduation rate for Indigenous students of 88%. Across all categories, the school division results have improved compared to 10 years ago.

**Grade 12 Graduation Rate: Within Five Years**

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2021

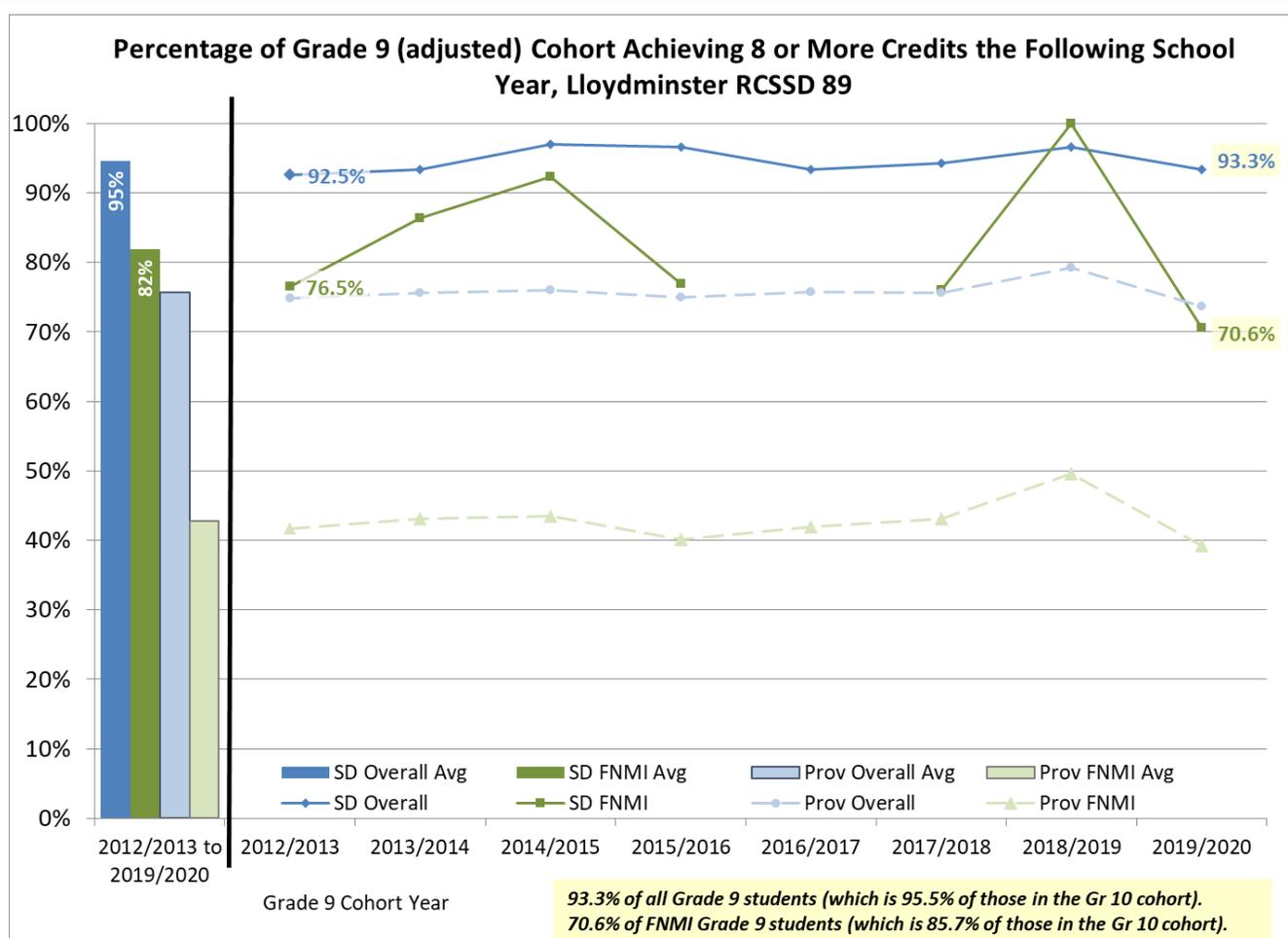
### Analysis of Results – Graduation Rates 'within five-years'

In 2020-21, the school division achieved its goal with a 97% graduation rate. Each category depicted in the graph shows that results were well ahead of the province which has been the case since 2011. Results for the school division continue to show a consistent positive trend of success, with results for FNMI students in 2020-21 the same as the province overall (85%).

## 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 with three years of starting Grade 10.

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (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, 2021

## Analysis of Results – Grade 9 to 10 Transition

The past school year has seen the school division continue its strong showing in this area with over 93.3% of students achieving eight or more credits in their first year in high school. As has been the case since 2013, this result is above the provincial average. Results for Indigenous students in the school division have been more variable, but also consistently above the provincial average for this group of students. We have no concerns in this area and will continue implementing the pieces of our 2020-21 plan that have proven to be effective.

### Early Years

#### ESSP Outcome:

**By June 30, 2021, 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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).**

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

By June 30, 2021 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 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

Prekindergarten served 72 students.

Kindergarten program is a 60% or 100% option for Kindergarten students.

Kindergarten Professional Learning Team met once in the school year.

Kindergarten data (LCSD Assessment) reviewed three times per year with specific actions taken for individual students.

Screening processes for Speech Language Pathologists and Occupational Therapist continued to be implemented.

Early Childhood teachers continued to be part of Learning Teams which drive professional learning. In 2020-21 these meetings were virtual.

### Measures for Early Years

#### Early Years Evaluation

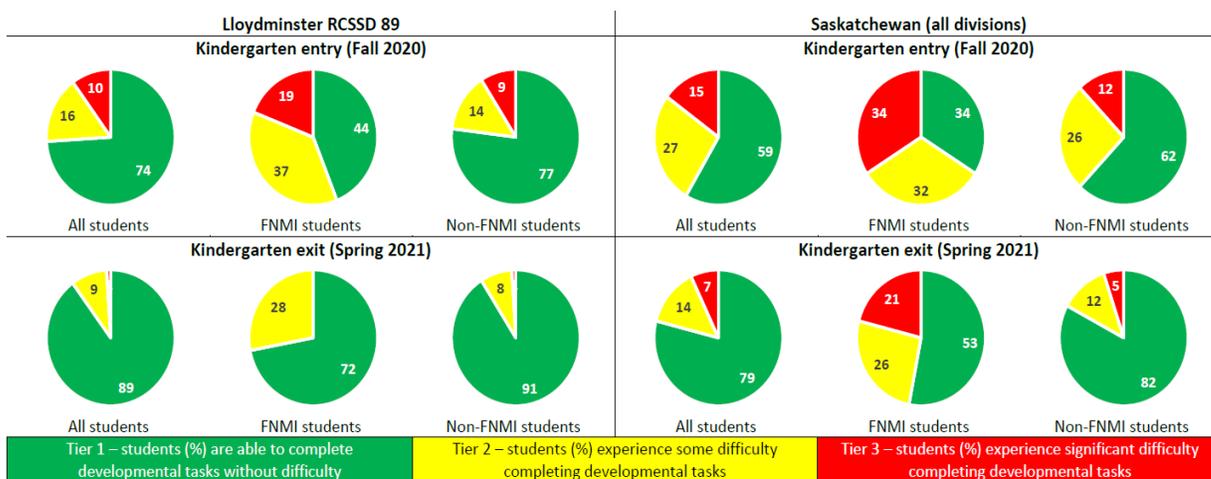
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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.

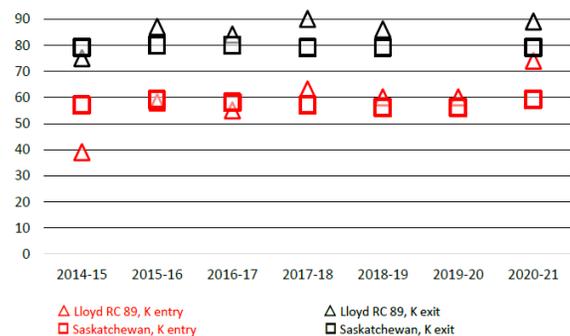
Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading a grade level in grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

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

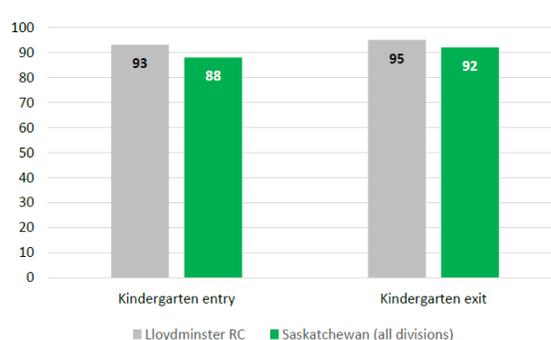
Also included is a display for the school division showing EYE-TA participation rates for 2020-21 relative to Kindergarten enrolments. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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



Proportion of Kindergarten students\* with a valid EYE result at Kindergarten entry / exit, 2020-21



\*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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, 2021

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

In 2020-21, the trend in meeting and exceeding the provincial average at both Kindergarten entry and exit continued for the school division. With 89% of students achieving Tier 1 (ready for learning in the primary grades), the school division was very close to achieving the 90% outcome target. Particularly noteworthy is the fact that there were no Indigenous students assessed as Tier 3 according to the Kindergarten exit results. This demonstrates some significant gains in Kindergarten student development in the school division over the course of the school year.

## Demographics

### Students

Lloydminster Roman Catholic Separate School Division #89 had experienced negligible enrolment increase over the last two years. This flattening of enrolment growth is due largely to an uncertain and volatile oil industry and movement out of the City of Lloydminster due to loss of employment during the COVID-19 pandemic. The Board of Education and Administration remain aware of the “pyramidal” student enrolment trend that remains and the capacity requirement of our High School to accommodate the larger elementary enrolment numbers. The Government of Saskatchewan has responded to this future increase in high school enrolments and has approved a Holy Rosary High School expansion project.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	255	233	242	225	211
1	274	269	256	247	224
2	276	251	256	249	231
3	257	267	238	255	237
4	245	243	262	233	254
5	216	243	224	264	232
6	202	206	239	223	260
7	184	192	217	234	210
8	206	176	191	222	240
9	174	202	184	189	222
10	179	168	191	159	189
11	197	176	161	188	154
12	162	186	173	162	193
<b>Total</b>	<b>2,827</b>	<b>2,812</b>	<b>2,834</b>	<b>2,850</b>	<b>2,857</b>

<b>PreK</b>	<b>72</b>	<b>72</b>	<b>71</b>	<b>73</b>	<b>72</b>
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	95	89	92	96	90
	4 to 6	55	56	62	75	73
	7 to 9	35	52	54	54	62
	10 to 12	49	31	41	33	50
	<b>Total</b>	<b>234</b>	<b>228</b>	<b>249</b>	<b>258</b>	<b>275</b>
English as an Additional Language	1 to 3	69	64	73	74	63
	4 to 6	73	73	61	40	57
	7 to 9	49	36	36	28	25
	10 to 12	41	34	28	21	16
	<b>Total</b>	<b>232</b>	<b>207</b>	<b>198</b>	<b>163</b>	<b>161</b>
French Immersion	K to 3	305	300	290	295	282
	4 to 6	167	176	196	203	202
	7 to 9	107	120	123	140	149
	10 to 12	70	76	74	83	85
	<b>Total</b>	<b>649</b>	<b>672</b>	<b>683</b>	<b>721</b>	<b>718</b>

Notes:

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

Source: Ministry of Education, 2020

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	153.8
<b>Principals, vice-principals</b>	13.0
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b>	93.6
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	6.8
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	18.3
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	23.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>311.5</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, 2021

## 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 Officer, Mrs. Melanie Stelmaschuk, CPA, CA

## Infrastructure and Transportation

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

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Holy Rosary High School	Parking Lot	Expansion of the North Parking Lot	292,000
Mother Teresa Early Childhood Center	HVAC	Boiler and Control Upgrade	260,000
<b>Total</b>			<b>\$552,000</b>

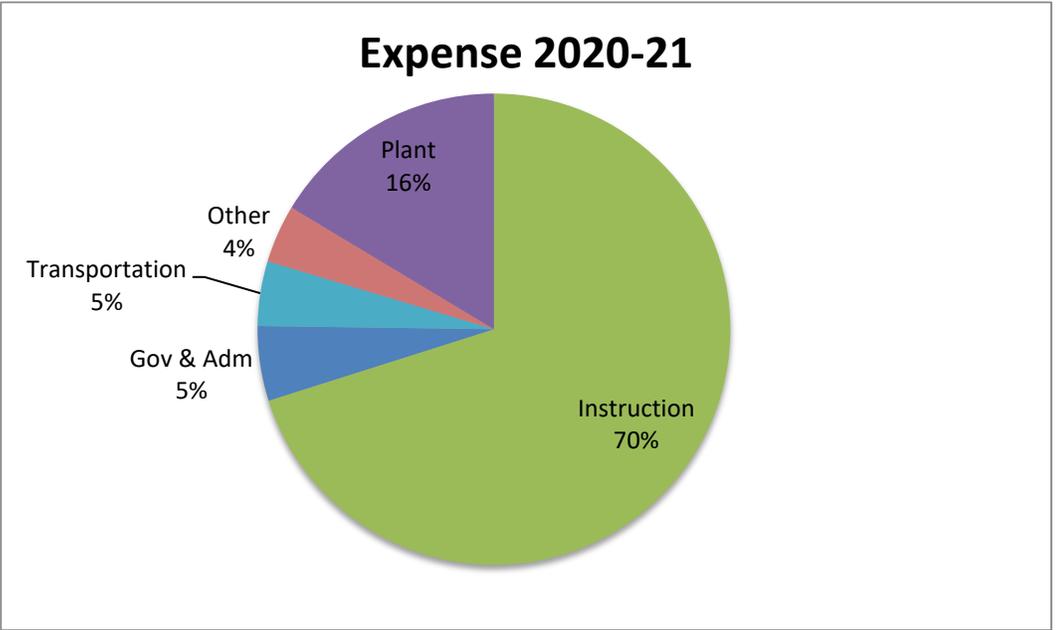
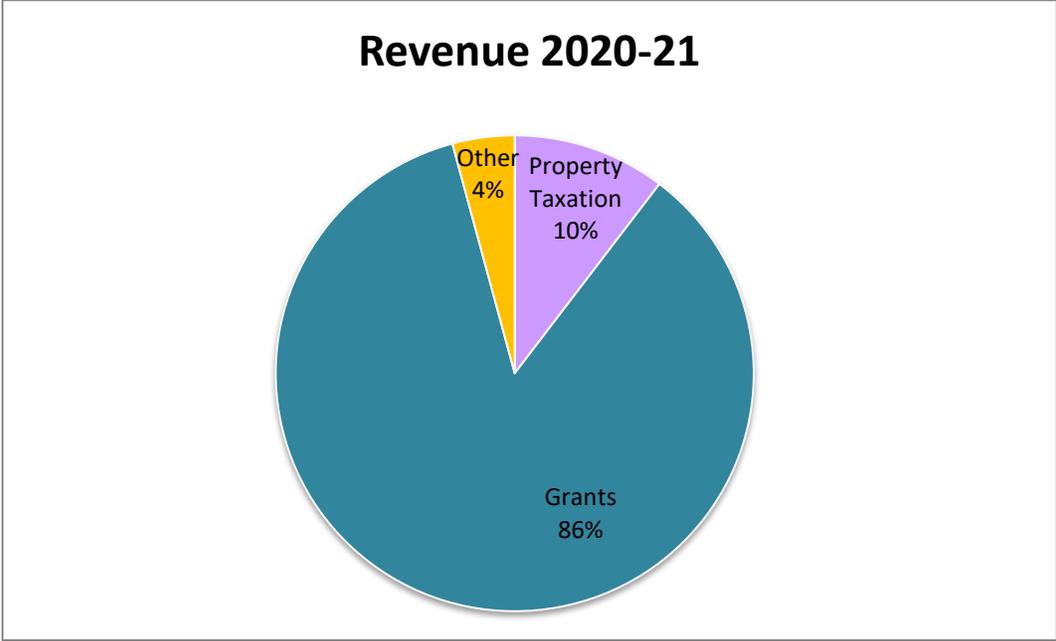
## Transportation

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

# Financial Overview

In 2020-21, contingency funding of \$ 1,428,887 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	3,309,906	3,417,592	3,417,960	107,686	3%	
Grants	25,467,175	28,210,442	26,332,465	2,743,267	11%	1
Tuition and Related Fees	54,850	70,146	52,656	15,296	28%	2
School Generated Funds	693,136	341,189	603,265	(351,947)	-51%	3
Complementary Services	539,040	436,266	520,884	(102,774)	-19%	4
External Services	105,000	93,213	82,113	(11,787)	-11%	5
Other	474,056	446,392	617,895	(27,664)	-6%	6
<b>Total Revenues</b>	<b>30,643,163</b>	<b>33,015,240</b>	<b>31,627,238</b>	<b>2,372,077</b>	<b>8%</b>	
<b>EXPENSES</b>						
Governance	234,762	206,618	176,362	(28,144)	-12%	7
Administration	1,481,679	1,513,040	1,479,443	31,361	2%	
Instruction	22,913,555	23,560,747	22,482,626	647,192	3%	
Plant	5,102,910	5,500,639	5,535,957	397,729	8%	8
Transportation	1,429,288	1,493,790	1,233,555	64,502	5%	
Tuition and Related Fees	110,600	131,238	88,005	20,638	19%	9
School Generated Funds	693,133	335,055	622,891	(358,078)	-52%	10
Complementary Services	824,698	728,407	778,529	(96,291)	-12%	11
External Services	133,049	128,822	105,111	(4,227)	-3%	
Other Expenses	7,500	11,721	6,938	4,221	56%	12
<b>Total Expenses</b>	<b>32,931,174</b>	<b>33,610,077</b>	<b>32,509,417</b>	<b>678,903</b>	<b>2%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(2,288,011)</b>	<b>(594,837)</b>	<b>(882,179)</b>			

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

Note	Explanation
1	Over budget due to pandemic grants and capital grants.
2	Over budget due to more than budgeted tuition fees.
3	Under budget due to reduced fundraising activities as a result of COVID-19 pandemic safety precautions.
4	Under budget due to reduced fees for service as a result of COVID-19 pandemic safety precautions.
5	Under budget due to reduced daily enrolment as a result of COVID-19 pandemic safety precautions.
6	Under budget due to a reduction in other revenue as a result of COVID-19 pandemic restrictions and precautions.
7	Under budget due to reduced travel and professional development expenses as a result of the COVID-19 pandemic. As well we did not have to perform an election.
8	Over budget due to unbudgeted capital projects and increased sanitation due to COVID-19 pandemic safety precautions.
9	Over budget from reimbursement to homeschool parents due to increased homeschool student enrollment.
10	School generated funds spending was under budget due to reduced fundraising activities as a result of COVID-19 pandemic.
11	Under budget as complementary services programs cancelled due to COVID-19 pandemic restrictions.
12	Over budget due to additional fees incurred from on-line payments

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Avara, Winson	10,084	-	-	300	-	-	10,384
Carnell, Christopher	1,727	-	-	-	-	-	1,727
Carnell, Kate	8,576	-	-	300	-	50	8,926
Fendelet, Calvin	11,795	-	-	300	-	48	12,143
MacDuff, Erin	1,727	-	-	-	-	-	1,727
Makichuk, Laurie	10,427	-	-	411	-	-	10,838
Rusteika, Michelle **	17,578	-	-	411	-	-	17,989
Scott, Paula *	23,361	-	-	485	-	-	23,846
Wytrykusz, Jill	1,727	-	-	-	-	-	1,727
Zerr, Andrea	10,927	-	-	346	-	-	11,273

\*Paula Scott

\*\*Michelle Rusteika

### Supplier Payments

Name	Amount
101194287 SK Ltd	87,175
AON Canada Inc.	95,621
Atlas-Apex Roofing (Saskatchewan) Ltd.	241,189
Axia Fibrenet Ltd.	56,645
BCOM Computer Centre	86,365
Bee J's Stationers Inc.	114,707
Bexson Construction Ltd.	725,084
Bralin Technology Solutions	99,534
Brite Images	51,030
Campus Energy Partners LP	508,368
City of Lloydminster	158,449

Name	Amount
Colliers Project Leaders Inc.	108,801
Compugen Inc.	121,174
Craftex Builders	132,909
Cummins Western Canada	56,043
Davco Welding Ltd.	137,193
Dell Canada Inc.	135,786
Digital Connection	87,978
Elk Island Public Schools	60,000
Federated Co-operatives Limited	107,692
Hey Plumber on the Border Plumbing & Heating	115,460

Name	Amount
Kondro Electric (1980) Ltd.	154,573
Legacy Bus Sales Saskatoon	216,372
Pinnacle Distribution	90,696
Progressive Fundraising Inc.	92,694

Name	Amount
Sveer Maintenance Ltd.	381,027
Sysco Edmonton	73,341
Total Plumbing & Heating	94,878
Wallace Klypak Architects Ltd.	154,700

### Other Expenditures

Name	Amount
Alberta Teachers Retirement Fund	290,063
Municipal Employee Pension Plan	1,121,783
Receiver General of Canada	6,512,152
Saskatchewan School Boards Association	461,193
Saskatchewan Teachers' Federation	1,575,495

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

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## Audited Financial Statements

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Of the Lloydminster Roman Catholic Separate School Division No. 89

School Division No. 6060000

For the Period Ending: August 31, 2021

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

  
\_\_\_\_\_  
Auditor

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

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**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89  
FINANCIAL STATEMENTS  
AUGUST 31, 2021**

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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:

  
\_\_\_\_\_  
Board Chair

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

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

November 24, 2021

## 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, 2021, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2021, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

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

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

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

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

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

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

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

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

Lloydminster, Saskatchewan  
November 24, 2021

*MNP* LLP  
Chartered Professional Accountants

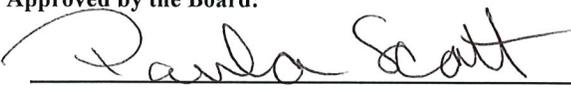
**Lloydminster Roman Catholic Separate School Division No. 89**  
**Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	5,249,084	4,373,404
Accounts Receivable (Note 7)	329,622	745,833
Portfolio Investments (Note 3)	4,583,136	4,581,952
<b>Total Financial Assets</b>	<b>10,161,842</b>	<b>9,701,189</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	926,675	1,493,858
Liability for Employee Future Benefits (Note 5)	455,000	410,800
Deferred Revenue (Note 9)	1,012,592	332,925
<b>Total Liabilities</b>	<b>2,394,267</b>	<b>2,237,583</b>
<b>Net Financial Assets</b>	<b>7,767,575</b>	<b>7,463,606</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	45,232,015	46,269,632
Prepaid Expenses	389,052	250,241
<b>Total Non-Financial Assets</b>	<b>45,621,067</b>	<b>46,519,873</b>
<b>Accumulated Surplus (Note 12)</b>	<b>53,388,642</b>	<b>53,983,479</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

  
\_\_\_\_\_  
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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		
Property Taxes and Other Related	3,309,906	3,417,592	3,417,960
Grants	25,467,175	28,210,442	26,332,465
Tuition and Related Fees	54,850	70,146	52,656
School Generated Funds	693,136	341,189	603,265
Complementary Services (Note 10)	539,040	436,266	520,884
External Services (Note 11)	105,000	93,213	82,113
Other	474,056	446,392	617,895
<b>Total Revenues (Schedule A)</b>	<b>30,643,163</b>	<b>33,015,240</b>	<b>31,627,238</b>
<b>EXPENSES</b>			
Governance	234,762	206,618	176,362
Administration	1,481,679	1,513,040	1,479,443
Instruction	22,913,555	23,560,747	22,482,626
Plant	5,102,910	5,500,639	5,535,957
Transportation	1,429,288	1,493,790	1,233,555
Tuition and Related Fees	110,600	131,238	88,005
School Generated Funds	693,133	335,055	622,891
Complementary Services (Note 10)	824,698	728,407	778,529
External Services (Note 11)	133,049	128,822	105,111
Other	7,500	11,721	6,938
<b>Total Expenses (Schedule B)</b>	<b>32,931,174</b>	<b>33,610,077</b>	<b>32,509,417</b>
<b>Operating (Deficit) for the Year</b>	<b>(2,288,011)</b>	<b>(594,837)</b>	<b>(882,179)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>53,983,479</b>	<b>53,983,479</b>	<b>54,865,658</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>51,695,468</b>	<b>53,388,642</b>	<b>53,983,479</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, 2021

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 13)		
<b>Net Financial Assets, Beginning of Year</b>	<b>7,463,606</b>	<b>7,463,606</b>	<b>6,607,926</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(2,288,011)	(594,837)	(882,179)
Acquisition of Tangible Capital Assets (Schedule C)	(130,000)	(922,011)	(322,968)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	18,300
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	-	(18,300)
Amortization of Tangible Capital Assets (Schedule C)	1,947,212	1,959,628	2,030,067
Net Change in Prepaid Expenses	-	(138,811)	30,760
	<b>(470,799)</b>	<b>303,969</b>	<b>855,680</b>
<b>Net Financial Assets, End of Year</b>	<b>6,992,807</b>	<b>7,767,575</b>	<b>7,463,606</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, 2021

	2021	2020
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) for the Year	(594,837)	(882,179)
Add Non-Cash Items Included in Deficit (Schedule D)	1,959,628	2,011,767
Net Change in Non-Cash Operating Activities (Schedule E)	434,084	(359,737)
<b>Cash Provided by Operating Activities</b>	<b>1,798,875</b>	<b>769,851</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(922,011)	(322,968)
Proceeds on Disposal of Tangible Capital Assets	-	18,300
<b>Cash (Used) by Capital Activities</b>	<b>(922,011)</b>	<b>(304,668)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(1,184)	-
Proceeds on Disposal of Portfolio Investments	-	801
<b>Cash Provided (Used) by Investing Activities</b>	<b>(1,184)</b>	<b>801</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>875,680</b>	<b>465,984</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>4,373,404</b>	<b>3,907,420</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>5,249,084</b>	<b>4,373,404</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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	3,309,906	3,385,227	3,393,114
<b>Total Property Tax Revenue</b>	<b>3,309,906</b>	<b>3,385,227</b>	<b>3,393,114</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	570	647
Provincial Government	-	3,777	3,161
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>4,347</b>	<b>3,808</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	332	7,057
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>332</b>	<b>7,057</b>
<b>Additions to Levy</b>			
Penalties	-	28,432	16,821
<b>Total Additions to Levy</b>	<b>-</b>	<b>28,432</b>	<b>16,821</b>
<b>Deletions from Levy</b>			
Cancellations	-	(746)	(2,840)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(746)</b>	<b>(2,840)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>3,309,906</b>	<b>3,417,592</b>	<b>3,417,960</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	9,577,113	9,436,002	9,480,068
Other Ministry Grants	245,521	478,764	387,464
<b>Total Ministry Grants</b>	<b>9,822,634</b>	<b>9,914,766</b>	<b>9,867,532</b>
Other Provincial Grants	91,897	831,087	40,381
Federal Grants	-	6,300	-
Grants from Others	14,802,644	15,681,224	14,901,617
<b>Total Operating Grants</b>	<b>24,717,175</b>	<b>26,433,377</b>	<b>24,809,530</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	800,000	-
Other Provincial Capital Grants	750,000	977,065	-
Other Capital Grants	-	-	1,522,935
<b>Total Capital Grants</b>	<b>750,000</b>	<b>1,777,065</b>	<b>1,522,935</b>
<b>Total Grants</b>	<b>25,467,175</b>	<b>28,210,442</b>	<b>26,332,465</b>

## Lloydminster Roman Catholic Separate School Division No. 89

### Schedule A: Supplementary Details of Revenues for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	54,850	70,146	52,656
<b>Total Tuition Fees</b>	<b>54,850</b>	<b>70,146</b>	<b>52,656</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>54,850</b>	<b>70,146</b>	<b>52,656</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	128,430	105,581	113,726
<b>Total Curricular Fees</b>	<b>128,430</b>	<b>105,581</b>	<b>113,726</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	54,000	23,352	56,434
Fundraising	303,450	119,707	247,845
Grants and Partnerships	34,220	18,240	35,890
Students Fees	173,036	74,309	149,370
<b>Total Non-Curricular Fees</b>	<b>564,706</b>	<b>235,608</b>	<b>489,539</b>
<b>Total School Generated Funds Revenue</b>	<b>693,136</b>	<b>341,189</b>	<b>603,265</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	132,392	132,392	131,698
Other Ministry Grants	-	8,435	33,225
Other Provincial Grants	13,161	9,450	-
Federal Grants	25,000	25,000	-
Other Grants	87,080	71,115	191,231
<b>Total Operating Grants</b>	<b>257,633</b>	<b>246,392</b>	<b>356,154</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	247,170	167,842	140,358
Other Revenue	34,237	22,032	24,372
<b>Total Fees and Other Revenue</b>	<b>281,407</b>	<b>189,874</b>	<b>164,730</b>
<b>Total Complementary Services Revenue</b>	<b>539,040</b>	<b>436,266</b>	<b>520,884</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Fees and Other Revenue</b>			
Other Revenue	105,000	93,213	82,113
<b>Total Fees and Other Revenue</b>	<b>105,000</b>	<b>93,213</b>	<b>82,113</b>
<b>Total External Services Revenue</b>	<b>105,000</b>	<b>93,213</b>	<b>82,113</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	152,367	133,556	269,220
Sales & Rentals	163,551	142,282	126,130
Investments	158,138	170,554	204,245
Gain on Disposal of Capital Assets	-	-	18,300
<b>Total Other Revenue</b>	<b>474,056</b>	<b>446,392</b>	<b>617,895</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>30,643,163</b>	<b>33,015,240</b>	<b>31,627,238</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	101,200	98,027	86,938
Professional Development - Board Members	6,500	2,553	4,151
Grants to School Community Councils	12,000	-	-
Elections	16,000	451	-
Other Governance Expenses	99,062	105,587	85,273
<b>Total Governance Expense</b>	<b>234,762</b>	<b>206,618</b>	<b>176,362</b>
<b>Administration Expense</b>			
Salaries	1,162,516	1,192,383	1,156,227
Benefits	118,452	137,558	121,959
Supplies & Services	97,270	98,263	104,480
Non-Capital Furniture & Equipment	13,000	10,548	16,964
Communications	41,471	31,195	36,085
Travel	43,970	29,382	41,468
Professional Development	5,000	13,711	2,260
<b>Total Administration Expense</b>	<b>1,481,679</b>	<b>1,513,040</b>	<b>1,479,443</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	15,259,328	15,303,401	14,421,647
Instructional (Teacher Contract) Benefits	771,847	874,192	813,757
Program Support (Non-Teacher Contract) Salaries	4,202,941	4,360,168	4,228,183
Program Support (Non-Teacher Contract) Benefits	805,851	768,168	780,760
Instructional Aids	365,141	322,108	348,734
Supplies & Services	409,169	644,093	508,316
Non-Capital Furniture & Equipment	142,105	336,533	208,563
Communications	98,432	93,579	99,766
Travel	38,055	41,130	49,831
Professional Development	109,470	71,016	102,377
Student Related Expense	191,064	223,679	317,253
Amortization of Tangible Capital Assets	520,152	522,680	603,439
<b>Total Instruction Expense</b>	<b>22,913,555</b>	<b>23,560,747</b>	<b>22,482,626</b>

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

**Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	1,162,509	1,271,798	1,003,468
Benefits	216,477	214,846	185,386
Non-Capital Furniture & Equipment	-	-	947
Building Operating Expenses	2,427,849	2,716,123	3,043,762
Communications	26,231	25,824	26,569
Travel	16,980	19,040	22,961
Professional Development	-	144	-
Amortization of Tangible Capital Assets	1,252,864	1,252,864	1,252,864
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>5,102,910</b>	<b>5,500,639</b>	<b>5,535,957</b>
<b>Student Transportation Expense</b>			
Salaries	674,319	735,126	589,388
Benefits	130,486	132,689	98,572
Supplies & Services	165,000	143,374	124,348
Non-Capital Furniture & Equipment	170,500	198,739	166,627
Building Operating Expenses	30,175	26,522	25,628
Communications	2,532	3,817	1,557
Travel	2,580	2,876	1,980
Professional Development	1,000	1,432	500
Contracted Transportation	78,500	65,131	51,191
Amortization of Tangible Capital Assets	174,196	184,084	173,764
<b>Total Student Transportation Expense</b>	<b>1,429,288</b>	<b>1,493,790</b>	<b>1,233,555</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	110,600	131,238	88,005
<b>Total Tuition and Related Fees Expense</b>	<b>110,600</b>	<b>131,238</b>	<b>88,005</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	69,806	47,434	60,844
Cost of Sales	87,000	30,857	78,783
School Fund Expenses	536,327	256,764	483,264
<b>Total School Generated Funds Expense</b>	<b>693,133</b>	<b>335,055</b>	<b>622,891</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	110,492	115,480	114,670
Instructional (Teacher Contract) Salaries & Benefits	166,102	172,742	161,738
Program Support (Non-Teacher Contract) Salaries & Benefits	446,407	379,175	389,912
Supplies & Services	3,000	11,478	3,816
Travel	5,370	5,370	5,172
Professional Development (Non-Salary Costs)	1,000	225	325
Student Related Expenses	92,327	43,937	102,896
<b>Total Complementary Services Expense</b>	<b>824,698</b>	<b>728,407</b>	<b>778,529</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	56,674	61,072	50,992
Supplies & Services	74,050	65,459	49,279
Non-Capital Furniture & Equipment	1,500	1,206	4,015
Travel	825	825	825
Professional Development (Non-Salary Costs)	-	260	-
<b>Total External Services Expense</b>	<b>133,049</b>	<b>128,822</b>	<b>105,111</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	7,500	11,721	6,938
<b>Total Interest and Bank Charges</b>	<b>7,500</b>	<b>11,721</b>	<b>6,938</b>
<b>Total Other Expense</b>	<b>7,500</b>	<b>11,721</b>	<b>6,938</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>32,931,174</b>	<b>33,610,077</b>	<b>32,509,417</b>

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

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

**for the year ended August 31, 2021**

	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	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	3,340,556	2,007,746	55,737,689	2,726,210	2,302,427	290,482	2,344,832	1,346,320	30,551	-	70,126,813	70,557,179
Additions/Purchases	-	291,906	-	-	216,666	-	24,003	32,243	-	357,193	922,011	322,968
Disposals	-	-	-	-	-	-	(223,681)	(244,721)	(17,057)	-	(485,459)	(753,334)
<b>Closing Balance as of August 31</b>	<b>3,340,556</b>	<b>2,299,652</b>	<b>55,737,689</b>	<b>2,726,210</b>	<b>2,519,093</b>	<b>290,482</b>	<b>2,145,154</b>	<b>1,133,842</b>	<b>13,494</b>	<b>357,193</b>	<b>70,563,365</b>	<b>70,126,813</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	1,342,318	17,306,613	1,044,601	1,565,945	167,975	1,502,177	899,700	27,852	-	23,857,181	22,580,448
Amortization of the Period	-	85,349	1,136,294	109,919	155,061	29,024	214,514	226,768	2,699	-	1,959,628	2,030,067
Disposals	-	-	-	-	-	-	(223,681)	(244,721)	(17,057)	-	(485,459)	(753,334)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,427,667</b>	<b>18,442,907</b>	<b>1,154,520</b>	<b>1,721,006</b>	<b>196,999</b>	<b>1,493,010</b>	<b>881,747</b>	<b>13,494</b>	<b>N/A</b>	<b>25,331,350</b>	<b>23,857,181</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	3,340,556	665,428	38,431,076	1,681,609	736,482	122,507	842,655	446,620	2,699	-	46,269,632	47,976,731
Closing Balance as of August 31	3,340,556	871,985	37,294,782	1,571,690	798,087	93,483	652,144	252,095	-	357,193	45,232,015	46,269,632
<b>Change in Net Book Value</b>	<b>-</b>	<b>206,557</b>	<b>(1,136,294)</b>	<b>(109,919)</b>	<b>61,605</b>	<b>(29,024)</b>	<b>(190,511)</b>	<b>(194,525)</b>	<b>(2,699)</b>	<b>357,193</b>	<b>(1,037,617)</b>	<b>(1,707,099)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	-	223,681	244,721	17,057	-	485,459	753,334
Accumulated Amortization	-	-	-	-	-	-	223,681	244,721	17,057	-	485,459	753,334
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	18,300
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,300</b>

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

**Schedule D: Non-Cash Items Included in Deficit  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	1,959,628	2,030,067
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	-	(18,300)
<b>Total Non-Cash Items Included in Deficit</b>	<b>1,959,628</b>	<b>2,011,767</b>

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

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	416,211	(430,551)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(567,183)	590,699
Increase in Liability for Employee Future Benefits	44,200	41,100
Increase (Decrease) in Deferred Revenue	679,667	(591,745)
Decrease (Increase) in Prepaid Expenses	(138,811)	30,760
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>434,084</b>	<b>(359,737)</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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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 \$455,000 (2020 - \$ 410,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$25,331,350 (2020 - \$23,857,181) because the actual useful lives of the capital assets may differ from their estimated economic lives.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

- property taxation revenue of \$3,417,592 (2020 - \$3,417,960) 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, accounts payable and accrued liabilities.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

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

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**f) Non-Financial Assets**

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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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
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, Saskatchewan School Boards Association membership fees, vehicle license fees and software licenses.

**g) Liabilities**

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

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

**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, 2021**

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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' Superannuation Plan (ATRF). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii)** Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**Defined Contribution Plans**

The school division's support staff participate in a defined contribution pension plan. The school division's contributions to the plan are expensed when due.

**i) Revenue Recognition**

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

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

**i) Government Transfers (Grants)**

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**ii) Property Taxation**

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2020 and 2021 taxation years, the school division does have a bylaw in place.

**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**  
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**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2021	2020
<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	\$ 41,852	\$ 41,841
Equity common shares of Synergy Credit Union	41,284	40,111
Synergy Credit Union term deposits, interest rates 1.10% - 3.50%, maturing October 2021 to July 2024	4,500,000	4,500,000
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>4,583,136</b>	<b>4,581,952</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>2021 Actual</b>	<b>2020 Actual</b>
Governance	\$ 98,027	\$ 108,591	\$ -	\$ 206,618	\$ 176,362
Administration	1,329,941	183,099	-	1,513,040	1,479,443
Instruction	21,305,929	1,732,138	522,680	23,560,747	22,482,626
Plant	1,486,644	2,761,131	1,252,864	5,500,639	5,535,957
Transportation	867,815	441,891	184,084	1,493,790	1,233,555
Tuition and Related Fees	-	131,238	-	131,238	88,005
School Generated Funds	-	335,055	-	335,055	622,891
Complementary Services	667,397	61,010	-	728,407	778,529
External Services	61,072	67,750	-	128,822	105,111
Other	-	11,721	-	11,721	6,938
<b>TOTAL</b>	<b>\$25,816,825</b>	<b>\$5,833,624</b>	<b>\$ 1,959,628</b>	<b>\$33,610,077</b>	<b>\$32,509,417</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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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 accumulating non-vested sick leave and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	<b>2021</b>	<b>2020</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 457,800</b>	<b>\$ 399,300</b>
Current period service cost	41,700	38,500
Interest cost	7,600	8,400
Benefit payments	(9,600)	(9,000)
Actuarial (gains) losses	(116,000)	21,600
Plan amendments	-	(1,000)
<b>Accrued Benefit Obligation - end of year</b>	<b>381,500</b>	<b>457,800</b>
Unamortized net actuarial gains (losses)	73,500	(47,000)
<b>Liability for Employee Future Benefits</b>	<b>\$ 455,000</b>	<b>\$ 410,800</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 41,700	\$ 38,500
Amortization of net actuarial loss	4,500	3,200
<b>Benefit cost</b>	<b>46,200</b>	<b>41,700</b>
Interest cost	7,600	8,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 53,800</b>	<b>\$ 50,100</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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:

	<b>2021</b>			<b>2020</b>
	<b>STRP</b>	<b>ATRF</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	156	36	192	187
Member contribution rate (percentage of salary)	9.50%/11.70%	9.76%/13.94%	9.50%/13.94%	9.50%/14.52%
Member contributions for the year	\$ 1,258,061	\$ 289,428	\$ 1,547,489	\$ 1,460,493

**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**  
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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>2021</b>	<b>2020</b>
Number of active School Division members	171	176
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 561,845	\$ 551,616
School Division contributions for the year	\$ 561,845	\$ 551,616
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 685,468

**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>2021</b>			<b>2020</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 6,273	\$ -	\$ 6,273	\$ 456,856	\$ -	\$ 456,856
Other Receivables	323,349	-	323,349	288,977	-	288,977
<b>Total Accounts Receivable</b>	<b>\$ 329,622</b>	<b>\$ -</b>	<b>\$ 329,622</b>	<b>\$ 745,833</b>	<b>\$ -</b>	<b>\$ 745,833</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2021</b>	<b>2020</b>
Accrued Salaries and Benefits	\$ 190,601	\$ 207,352
Supplier Payments	721,079	1,273,991
Staff Funds	14,995	12,515
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 926,675</b>	<b>\$ 1,493,858</b>

**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2020</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2021</b>
<b>Non-Capital deferred revenue:</b>				
Unearned fees for service	84,611	39,570	32,056	92,125
Unearned taxation revenue	-	745,522	-	745,522
Unearned donation for capital project	-	200,000	25,055	174,945
Unearned CAIF Grant	21,249	-	21,249	-
Unearned Government grants	227,065	-	227,065	-
<b>Total Deferred Revenue</b>	<b>\$ 332,925</b>	<b>\$ 985,092</b>	<b>\$ 305,425</b>	<b>\$ 1,012,592</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:

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liason	Other Programs	2021	2020
<b>Revenues:</b>					
Operating Grants	\$ 132,392	\$ -	\$ 114,000	\$ 246,392	\$ 356,154
Fees and Other Revenues	-	-	189,874	189,874	164,730
<b>Total Revenues</b>	<b>132,392</b>	<b>-</b>	<b>303,874</b>	<b>436,266</b>	<b>520,884</b>
<b>Expenses:</b>					
Salaries & Benefits	344,234	75,606	247,557	667,397	666,320
Supplies and Services	-	623	10,855	11,478	3,816
Travel	-	5,370	-	5,370	5,172
Professional Development (Non-Salary Costs)	-	225	-	225	325
Student Related Expenses	4,616	-	39,321	43,937	102,896
<b>Total Expenses</b>	<b>348,850</b>	<b>81,824</b>	<b>297,733</b>	<b>728,407</b>	<b>778,529</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$(216,458)</b>	<b>\$( 81,824)</b>	<b>\$ 6,141</b>	<b>\$(292,141)</b>	<b>\$(257,645)</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:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	2021	2020
<b>Revenues:</b>			
Fees and Other Revenues	\$ 93,213	\$ 93,213	\$ 82,113
<b>Total Revenues</b>	<b>93,213</b>	<b>93,213</b>	<b>82,113</b>
<b>Expenses:</b>			
Salaries & Benefits	61,072	61,072	50,992
Supplies and Services	65,459	65,459	49,279
Non-Capital Equipment	1,206	1,206	4,015
Travel	825	825	825
Professional Development	260	260	-
<b>Total Expenses</b>	<b>128,822</b>	<b>128,822</b>	<b>105,111</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$( 35,609)</b>	<b>\$( 35,609)</b>	<b>\$( 22,998)</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, 2020	Additions during the year	Reductions during the year	August 31, 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 46,269,632	\$ 922,011	\$ 1,959,628	\$ 45,232,015
	<b>46,269,632</b>	<b>922,011</b>	<b>1,959,628</b>	<b>45,232,015</b>
<b>PMR maintenance project allocations (1)</b>	-	249,161	249,161	-
<b>Education Emergency Pandemic Support program allocation (2)</b>	-	831,087	703,660	127,427
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Administrative Building Reserve	515,107	57,551	-	572,658
Bus Fleet Expansion Reserve	260,000	200,000	130,000	330,000
Equipment Replacement	100,000	-	-	100,000
Future Elementary Reserve	-	500,000	-	500,000
Grounds/Parking Lot Reserve	500,000	-	291,906	208,094
Holy Rosary Expansion/New Elementary Reserve	2,000,000	-	7,269	1,992,731
Holy Rosary Expansion Reserve	-	475,131	-	475,131
Mechanical Replacement Reserve	-	533,000	-	533,000
Other Vehicle Reserve	75,000	25,000	-	100,000
Surveillance Replacement Reserve	-	100,000	-	100,000
Synergy Vault Reserve	40,000	50,000	-	90,000
Technology Replacement Reserve	-	300,000	-	300,000
	<b>3,490,107</b>	<b>2,240,682</b>	<b>429,175</b>	<b>5,301,614</b>
<b>Other:</b>				
Catholic Distinctiveness Fund	-	150,000	-	150,000
Educational Programming Reserve	667,000	-	-	667,000
Enrollment Contingency Fund	533,000	-	533,000	-
Information Technology resource contingency	11,478	7,005	-	18,483
School generated funds	115,420	39,150	-	154,570
School Community Council	37,748	-	12,476	25,272
Salary Contingency	400,000	-	-	400,000
	<b>1,764,646</b>	<b>196,155</b>	<b>545,476</b>	<b>1,415,325</b>
<b>Unrestricted Surplus</b>	<b>2,459,094</b>	<b>-</b>	<b>1,146,833</b>	<b>1,312,261</b>
<b>Total Accumulated Surplus</b>	<b>\$ 53,983,479</b>	<b>\$ 4,439,096</b>	<b>\$ 5,033,933</b>	<b>\$ 53,388,642</b>

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

- (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) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

**13. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 22, 2020 and the Minister of Education on August 14, 2020.

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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:

	<b>Reiber</b>		<b>Brown</b>		<b>Arts</b>		<b>Ranger Rebekkah</b>		<b>Patrick Harty</b>		<b>William Gow</b>		<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Cash and short-term investments	\$8,099	\$8,015	\$33,216	\$32,892	\$1,256	\$1,243	\$30,474	\$32,138	\$7,811	\$8,225	\$10,823	\$11,905	\$91,679	\$94,418
<b>Total Assets</b>	<b>8,099</b>	<b>8,015</b>	<b>33,216</b>	<b>32,892</b>	<b>1,256</b>	<b>1,243</b>	<b>30,474</b>	<b>32,138</b>	<b>7,811</b>	<b>8,225</b>	<b>10,823</b>	<b>11,905</b>	<b>91,679</b>	<b>94,418</b>
<b>Revenues</b>														
Interest on investments	84	24	325	123	13	-	337	101	86	26	117	39	962	313
	84	24	325	123	13	-	337	101	86	26	117	39	962	313
<b>Expenses</b>														
Awards to students	-	-	2,000	2,000	-	-	2,000	2,000	500	500	1,200	-	5,700	4,500
	-	-	2,000	2,000	-	-	2,000	2,000	500	500	1,200	-	5,700	4,500
Excess (Deficiency) of Revenues over Expenses	84	24	(1,675)	(1,877)	13	-	(1,663)	(1,899)	(414)	(474)	(1,083)	39	(4,738)	(4,187)
Trust Fund Balance, Beginning of Year	8,015	7,991	32,892	34,769	1,243	1,243	32,138	34,037	8,225	8,699	11,905	11,866	94,418	98,605
<b>Trust Fund Balance, End of Year</b>	<b>\$8,099</b>	<b>\$8,015</b>	<b>\$31,217</b>	<b>\$32,892</b>	<b>\$1,256</b>	<b>\$1,243</b>	<b>\$30,475</b>	<b>\$32,138</b>	<b>\$7,811</b>	<b>\$8,225</b>	<b>\$10,822</b>	<b>\$11,905</b>	<b>\$89,680</b>	<b>\$94,418</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:

- Signed Project Management contract with Colliers Project Leaders Inc. in the amount of \$270,480. Balance remaining on the contract is \$166,860 over the length of the Holy Rosary Expansion project.
- Architectural contract signed to Wallace Klypak Architects Ltd. in the amount of \$720,900. Balance remaining on the contract is \$576,567 for Architectural designs for the Holy Rosary Expansion, expiring upon the completion of services required.
- Construction Management Services contract to Quorex Construction Services Ltd. in the amount of \$570,605 for the Holy Rosary Expansion, expiring upon the completion of the project. No amounts on this contract have been expended.

**17. RISK MANAGEMENT**

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

**i) Credit Risk**

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

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

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

The aging of other accounts receivable as at August 31, 2021, was:

	<b>August 31, 2021</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 Receivables	\$ 138,109	\$105,979	\$ 28,429	\$ -	\$ 3,701
<b>Gross Receivables</b>	<b>138,109</b>	<b>105,979</b>	<b>28,429</b>	<b>-</b>	<b>3,701</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 138,109</b>	<b>\$105,979</b>	<b>\$ 28,429</b>	<b>\$ -</b>	<b>\$ 3,701</b>

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

**ii) Liquidity Risk**

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

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

	<b>August 31, 2021</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	\$ 926,675	\$926,675	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 926,675</b>	<b>\$926,675</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 as of August 31, 2021.

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

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

**18. COVID-19 PANDEMIC**

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

In 2019-20, some municipalities deferred property tax collections due to the COVID-19 pandemic. This did not change the revenue recognition of education property tax, however, it resulted in decreased cash collections and an increase in accounts receivables in 2019-20. Consequently, the school operating grant from the Ministry of Education also increased in 2019-20 to offset this cash shortfall. In 2020-21, the cash was collected from the deferred education property tax, therefore decreasing accounts receivable and the school operating grant from the Ministry of Education.