



# ANNUAL REPORT 2018 | 19



**Living Sky School Division No. 202**

*Growth Without Limits, Learning For All*

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## School Division Contact Information



### **Living Sky School Division No. 202**

*Growth Without Limits, Learning For All*

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An electronic copy of this report is available at:

<http://www.lskysd.ca/Board/budget-financial-reports/Pages>

## Letter of Transmittal

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



Dear Minister Wyant:

The Board of Education of Living Sky School Division No. 202 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Living Sky School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "R. D. Pethick".

Ronna D. Pethick, Board Chair

## **Introduction**

This report provides a snapshot of Living Sky School Division No. 202 in its 2018-19 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

# Governance

## The Board of Education

Living Sky School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”. Living Sky School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student. The current Board of Education was elected on October 26, 2016 to serve a four-year term.

Board of Education members are:

- Subdivision 1                      Ken Arsenault
- Subdivision 2                      Ron Kowalchuk
- Subdivision 3                      Todd Miller
- Subdivision 4                      Ronna D. Pethick, Board Chair
- Subdivision 5                      Kim Gartner, Board Vice Chair
- Subdivision 6                      Tracie Heintz
- City of North Battleford        Richard W. Hiebert
- Garth Link
- Glenn Wouters
- Town of Battleford                Glen Leask



## School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of the 28 schools in Living Sky School Division. Associate and Hutterian schools are not required to have SCCs established. High school students are invited to sit as members on the SCCs and most high schools have a student representative. Schools continue to work on membership and ensuring that SCCs are representative of their school populations. To increase and retain membership, schools arrange meeting times that best meet the needs of their membership. Often, meetings are held over lunch where food is provided to encourage participation. Childcare is offered in some schools to accommodate members attending the meeting who have small children.

*The Education Regulations, 2015* require School Community Councils to work with school staff to develop annual school learning improvement plans and to recommend these plans to the Board of Education. In the fall, school goals are developed in response to student needs as well as to align with the division's strategic plan. These goals are reviewed and approved at a fall SCC meeting and are discussed and reflected upon throughout the year with each school's SCC. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

SCCs work with the school and community to support school learning improvement plans. Medstead Central School has a goal of improving student mental health. In 2018-19, the SCC participated in a number of events and projects to support this goal. Recognizing that exam time was a time when students struggled, the SCC, along with the Senior home, purchased pizza lunch for the students. They brought the lunch to the school and sat and chatted with students about the pressures they were experiencing. The SCC also started a project called Random Acts of Kindness. This project had staff, students, SCC and community members "pay it forward". The SCC had a bulletin board in the school that shared some of the random acts of kindness that happened. In Kerrobert, the SCC supported the literacy school goal. The Used Book Exchange hosted by the SCC during their Open House in October 2018 invited community members into the school and allowed school families and community members free access to a wide variety of books to expand their home libraries. The abundant donations also helped to enhance classroom libraries and allowed students a chance to browse for additional books to take home the day following the event. In Hafford, the SCC also supported literacy goals in 2018-19. Activities they initiated included book swaps and parent nights to help inform families of their reading goals and strategies they could use at home with their children to keep it exciting and new. They also created a "take a book, leave a book" spot on main street downtown so that families always had access to books.

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. On January 10, 2019, Living Sky School

Division hosted the annual SCC Workshop for the 23 SCCs. Brenda Vickers, Director of Education, reviewed the data from 2017-18 and shared the upcoming plans for 2018-19 school year with the SCC members. Ted Amendt from the Saskatchewan School Boards Association presented to SCC members and discussed the difference between SCC engagement and involvement. The SCC then had an opportunity to work alongside the Board of Education and Senior Leadership Team to discuss ways they could become more engaged in the school learning improvement plans.

The Board of Education provides equal funding of \$2,000 to each SCC, for a total funding amount of \$46,000 in 2018-19. SCCs use this funding in a variety of ways, including supporting meeting expenses, promoting parent/caregiver and student engagement through welcome day pancake breakfasts, family reading nights, camp scholarships and sponsoring student fitness programs. Schools have started to adjust meeting times to accommodate members' schedules. For example, some schools hold luncheon meetings and virtual meetings to encourage member participation. The division continues to find authentic ways to involve the SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.



# School Division Profile

## About Us

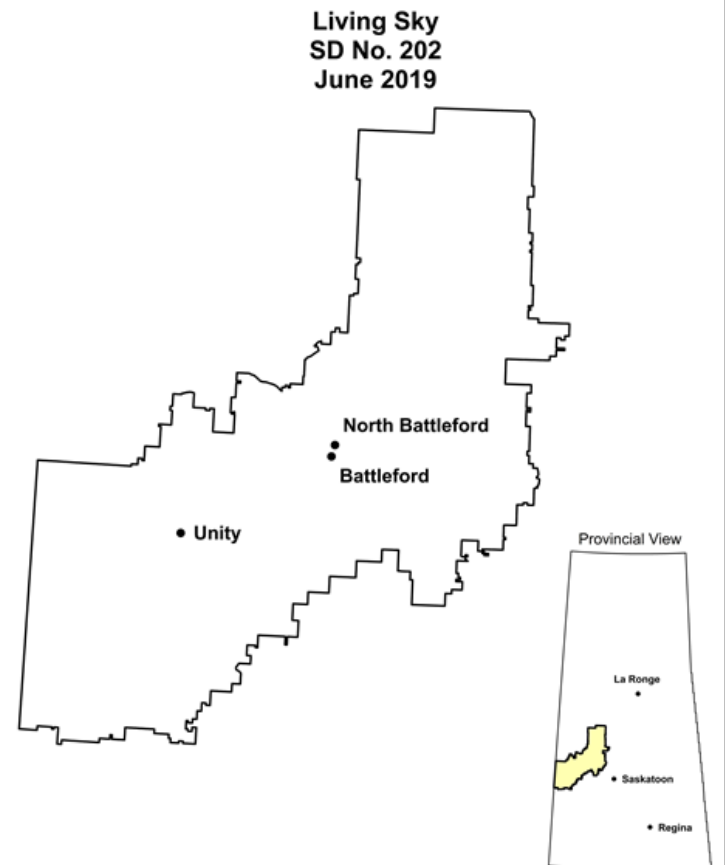
Living Sky School Division is situated in Northwest Central Saskatchewan and is proudly located in Treaty 6 Territory. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

Living Sky School Division is located in the heart of wheat and oil country. The recreational and outdoor pursuits are plentiful from camping, fishing, hunting and water sports in the summer to downhill and cross-country skiing, snowmobiling and ice fishing in the winter. The area offers a rich historical and cultural experience.

Currently, 28 schools are located in 18 communities within the division. The schools include Prekindergarten-12, elementary, high schools and alternate schools with a student population of approximately 5,500 students. The diverse school population is reflected in a wide variety of programming that meets the guidelines of Saskatchewan Core curricula while supporting the local needs of the community.

Living Sky School Division is divided into eight subdivisions for purposes of board representation. For a more detailed map of the division showing the eight subdivisions, visit:

<http://www.lskysd.ca/Board/board-members/Pages>



## **Division Philosophical Foundation**

### **Mission Statement**

*Shaping Our Future Through Thoughtful Schools*

Thoughtful schools are schools where students and staff focus on learning.

- Commitment to academic learning
- Learning to respect self, others and property
- Learning to become full contributing members of society
- Celebrating success

### **Division Vision Statement**

*Growth Without Limits, Learning For All*

### **Division Guiding Principles**

Living Sky School Division adheres to the following values:

- Care
- Commitment
- Courage
- Honesty
- Inclusion
- Innovation
- Integrity
- Mutual Respect
- Transparency
- Trust

We believe:

1. Student learning is priority number one.
2. Students learn and staff work best in caring, respectful environments.
3. In relevant, responsive, results oriented curriculum
4. Collaborative, authentic partnerships build strength.
5. Our organization is accountable to students, parents, community.
6. In prevention and early intervention.
7. Our organization is strengthened through shared leadership.

## Community Partnerships

Living Sky School Division continues to work with partner agencies to form the Community Threat Assessment Support Protocol team (CTASP). The Ministry of Social Services, Light of Christ School Division, RCMP, Mental Health, Fire Services, North West College, Kanaweyimik Child and Family Services, Catholic Family Services, the Ministry of Corrections and Policing and Living Sky School Division are committed to working together to ensure safety of students and staff. The strength of this school division, post-secondary and community partnership is the multidisciplinary composition of the Community Threat Assessment and Support Team (CTASP). The CTASP members strive to share and review relevant student information and to share the details of threatening situations or evidence promptly, to collaborate effectively, and to make use of a broad range of expertise.

Living Sky School Division has also established partnerships with Eagle's Nest Youth Ranch, HUB, KidsFirst, Bridges for Children, Cognitive Disability Strategy, and the Family Resource Centre. Each of the partnerships listed supports programming for students and their families.

Beginning in January 2019, Living Sky partnered with the ministries of Health and Education to create the Mental Health Capacity Building pilot project. The North Battleford Comprehensive High School was one of five sites in Saskatchewan selected to participate in this pilot project. The intent of the pilot was to build strong mental health in our youth and in the community. A coordinator was hired to oversee the community projects as well as a wellness promoter who was stationed at the high school. They worked with classroom teachers to make curricular connections to strong mental health. They also worked with staff to develop an understanding of mental health supports and to develop their own resilience.

Living Sky School Division understands the important role Elders have in Indigenous culture and tradition and also in reconciliation and education. As such, Living Sky School Division has expanded its Elders' Council and renamed it the Living Sky School Division Indigenous Advisory Council. This Council is made up of six Elders, Indigenous youth and Knowledge Keepers. The role of this Council is to ensure that the history and the traditions of the people are infused in our Division and shared in truthful and honourable way. The Council provides guidance and feedback on the Division's data as well as the Strategic Plan. They help support schools through creating resources and being present in our schools.

Living Sky School Division Board of Education is committed to student achievement and engagement. Making strong connections and working with our partners helps us to achieve our goals. This year Living Sky School Division expanded the project "It takes a community to educate a child". Six schools in three communities participated in celebrating and committing to working together as school and community to support the Class 2031. Business groups in all three communities have joined with the school to support the Kindergarten class on their road to graduation.

Living Sky School Division Board of Education continues to have strong partnerships that support our youngest learners. Saskatchewan Health Authority, Light of Christ Schools and Living Sky School Division continue to partner together to provide speech and language support to all Prekindergarten classes. This partnership allows for strong language supports early in children’s lives. Other agencies include the Early Childhood Intervention Program (ECIP), KidsFirst, Daycare Providers and Saskatchewan Health Authority. These partnership offer supports to students and families within the school and at home.

## **Program Overview**

In order to provide the best education possible for all students, Living Sky School Division (LSSD) offers a wide range of programs in each of its schools.

The provincially-mandated core curricula, broad areas of learning and cross-curricular competencies are central to all of the programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Schools in the division offer the following specialized programming:

- Alternative programming for vulnerable students
- Community school programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Student Respect/Anti-bullying programming
- Land-based Learning program
- ELIS Program – Early Learning Intensive Support
- International Baccalaureate (IB) programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Levelled Literacy Intervention
- Roadways to Reading
- Full-time Kindergarten in North Battleford

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

- Curriculum consultants in specific subject areas
- Educational psychologists
- English as an Additional Language consultant
- Occupational therapists
- Graduation coach
- Speech and language pathologists
- Student counsellors
- First Nations & Métis achievement consultant
- Student and Community support worker
- RCMP liaison

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

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

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

### Enduring Strategies

The Enduring Strategies in the ESSP are:

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

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

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

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### School division goals aligned with Reading, Writing and Math at Grade Level outcome

Living Sky School Division's reading and writing, and math goals align with the provincial ESSP outcome and priority.

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

In 2018-19, there was a continued focus on teacher pedagogy to enhance a balanced literacy program in alignment with *Saskatchewan Reads*. Emphasis was placed on using reading assessment data to improve students' levels of comprehension. With that end in mind, the third version of the Fountas and Pinnell Benchmark Reading Assessment was implemented in the fall of 2018. Assessment kits were converted in each school and Reading Interventionists were trained in early September and then tasked with training their staff. A school based 30 minute calibration process was shared in the spring of 2019 on Living Sky School Division's Curriculum Connections website to support scoring processes. The spring 2019 data indicates that many teachers in grades 1-3 are still adjusting to the changes needed to align instruction with increased expectations for deeper levels of comprehension.

Grade 4 and 5 teachers attended a fall literacy workshop to support the move to small group guided reading instruction, differentiating independent student activities, and writing. Some funds for guided reading groups and classroom libraries were provided to each grade 4 & 5 teacher to supplement existing resources. As an efficiency, grade 5 teachers were provided with a half-day professional learning in both literacy and mathematics.

Leveled Literacy Interventions continued in all schools via their Literacy Interventionist as a Tier 2 support. A focus on Tier 3 supports was added in 2018-19. These (red zone) interventions targeted language, phonological, and reading skills and included programs such as: Roadways to Reading, Barton, Hear Builder, FastForWord,

Verbalizing & Visualizing). Three Integrated Team Meetings of Interventionist, Administrator, Student Services Teacher, Literacy Consultant, Educational Psychologist, Speech & Language Pathologist, Student Services Coordinator, and Superintendents were conducted for each school to assess student needs, program delivery, and monitor progress throughout the year. A final gathering in June reviewed the submission of data, an analysis of the year's Tier 3 supports and implementation, and discussions about additional supports for literacy.

To enhance professional learning opportunities, more videos were created to support literacy skills. *Stories from the Classroom* highlight a Living Sky School Division teacher, and their students, with commentary about literacy instruction. Videos were added to the Professional Learning Hub along with a Facilitator's Guide for reflective viewing to initiate professional conversations about literacy instruction:

**Advancing Pedagogy:**

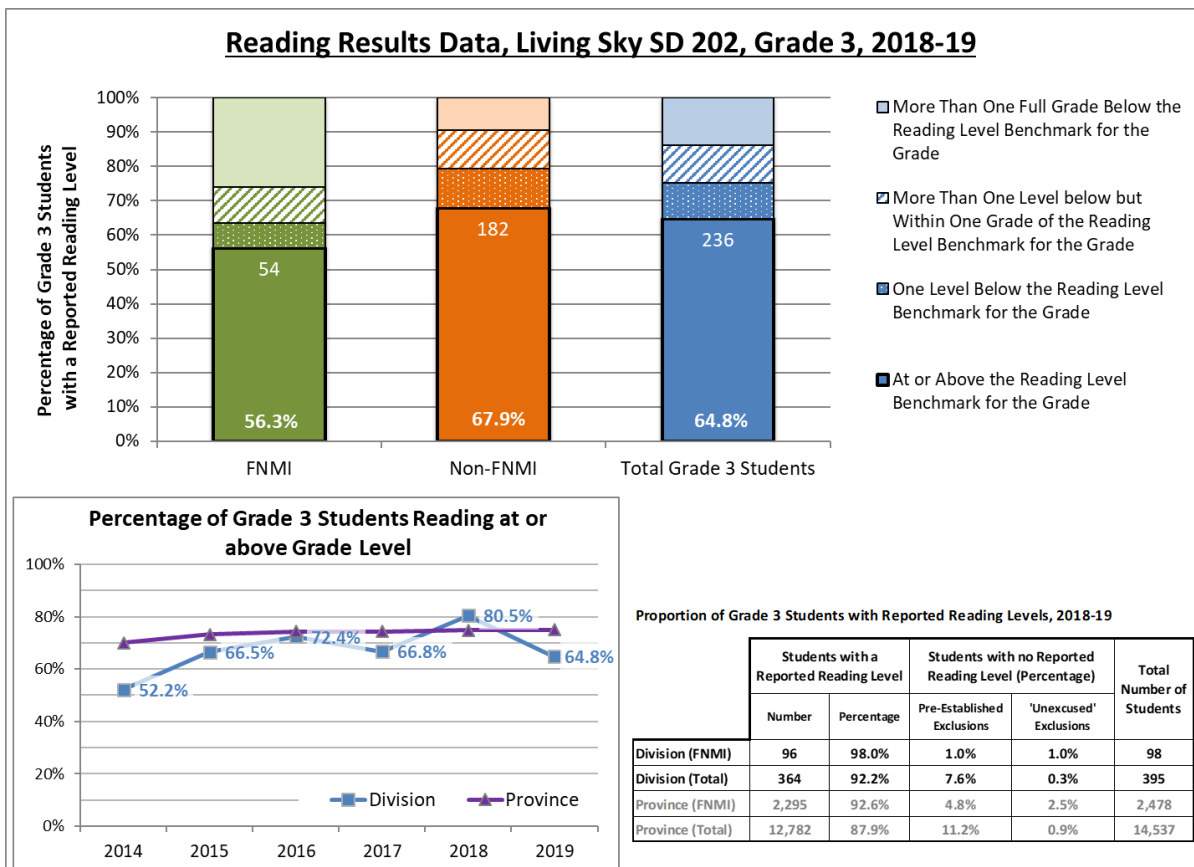
- Continued to promote the use of pre-reading language skills and pre-writing skills modules developed by Speech and Language Pathologists and Occupational Therapists.
- Classroom data used to inform instruction (F&P data, running records, conferencing).
- Expanded teachers' use of Fountas & Pinnell Writing Skills continuum to enhance student goal articulation, direct teacher's feedback in student conferences, and guide writing lessons.
- Writing Continua: Emergent writing continuum and samples were developed.
- Planning for Writing Instruction resources and unit planning templates continue to be developed and shared.
- Middle Years Project: Author visits (Eric Walters) to promote pedagogical shift in middle years' ELA classrooms (student choice, small group instruction, and writing).
- Teacher Book Study: *180 Days* (Kittle/Gallagher) was completed.
- Oral Communication Continuum and resources developed and shared.

## Measures for Reading, Writing and Math at Grade Level

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

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



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



Source: Ministry of Education, 2019

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

### Background

Literacy (reading and writing) has been a focus in Living Sky for many years. As two of the three “R”s of traditional education, literacy has been understood for many years to be the cornerstone of academic learning. A literacy consultant (0.9 contract) is employed to support classroom teachers, create resources, and provide professional learning sessions to enhance student achievement. The division’s strategic plan outcome for literacy is the same as the outcome included in the provincial ESSP for reading, writing, and math.

### Performance Target – Reading

The reading target was: by June 2020, 80% of students in grades 1 to 3 will be reading at or above grade level. To measure reading proficiency, the Fountas & Pinnell reading assessment is used. It’s run in the fall and spring with every student in grades 1-3. Some schools choose to assess additional grades or at additional times, but these data are not collected by the division. Starting in 2018-19, Living Sky School Division switched from version 2 of Fountas & Pinnell Benchmark Assessment to version 3.

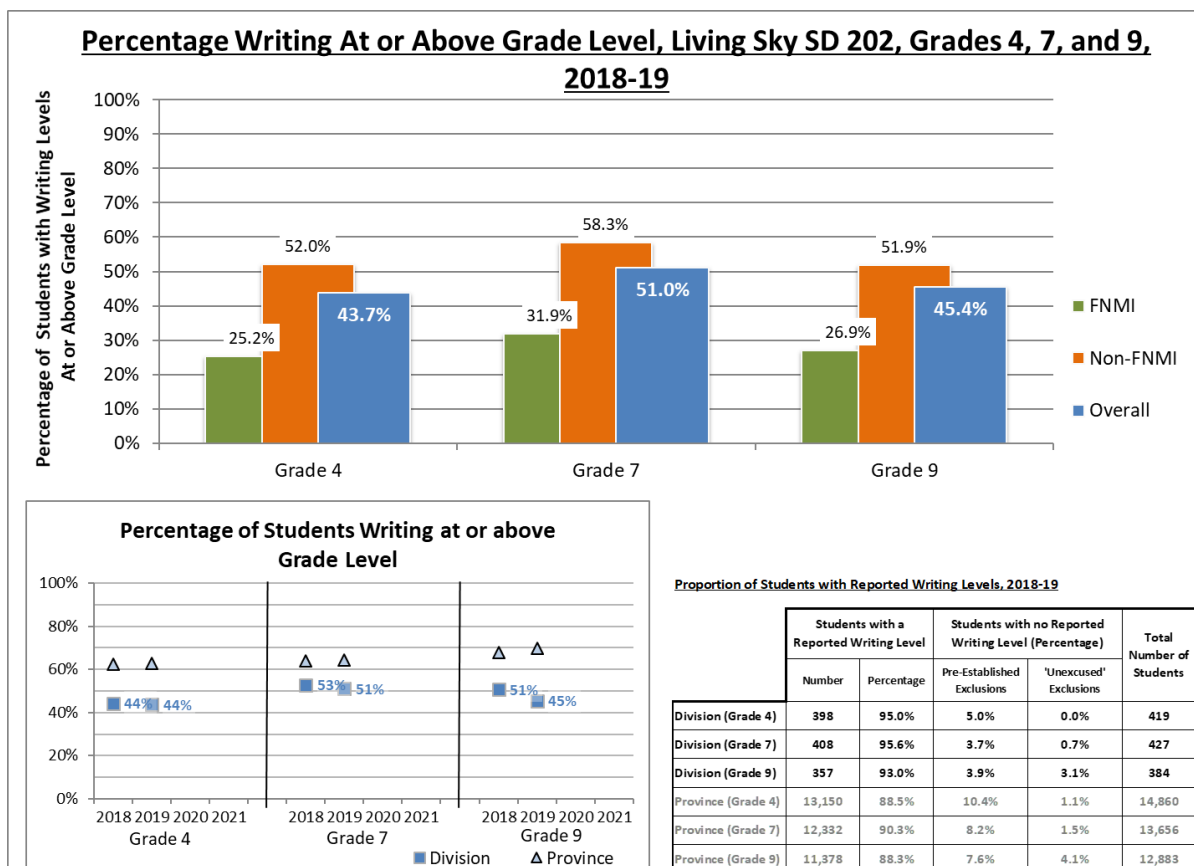
In 2017-18, Living Sky School Division celebrated a strong group of grade 3 readers who met the provincial target of 80% reading at or above grade level. At first glance, the 2018-19 school year shows significantly lower literacy results than the previous few years, at around 65%. This decrease in the percentage of students reading at or above grade level is likely due in part to the transition to version 3 of the Fountas & Pinnell Benchmark Assessment. Version 3 is a better assessment tool in that it offers a more accurate picture of the reading skills students need as they move into higher grades, but it’s also a harder assessment asking students to demonstrate deeper levels of comprehension. The data from this assessment will be used to improve student comprehension skills via a shift in teacher pedagogy. Both print and human resources have been deployed to support teachers in facilitating the development of deeper levels of comprehension in all contexts: whole group, small group, and through individual conferring.

The disparity between FNMI and Non-FNMI students has continued to decline over the years, though a 12% gap still exists. While the division was below the provincial average this year for grade 3 readers, we expect to see an increase in our reading data in the upcoming year as teachers renew their focus on deepening students’ levels of reading comprehension.

## Proportion of Students Writing At or Above Grade Level

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

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



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

Source: Ministry of Education, 2019

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

Improving student writing continued to be a focus of improvement in the 2018-19 school year. Students in Living Sky School Division have reported writing scores that fall below the provincial average at grades 4, 7, and 9. There was also a much larger gap between FNMI students and non-FNMI students' writing results than there is in reading results. The data collection model was adjusted in the spring of 2019 to ensure that students' most recent achievement was reflected in the reported writing score. There was a significant increase in grade 9 student data submitted in 2018-19 resulting in the percentage of students with a reported writing level exceeding the provincial average (93.0% compared to 88.3%). The percentage of grade 9 students writing at or above grade level is lower than the previous year (45% compared to 51%), in part due to the inclusion of more students writing below grade level.

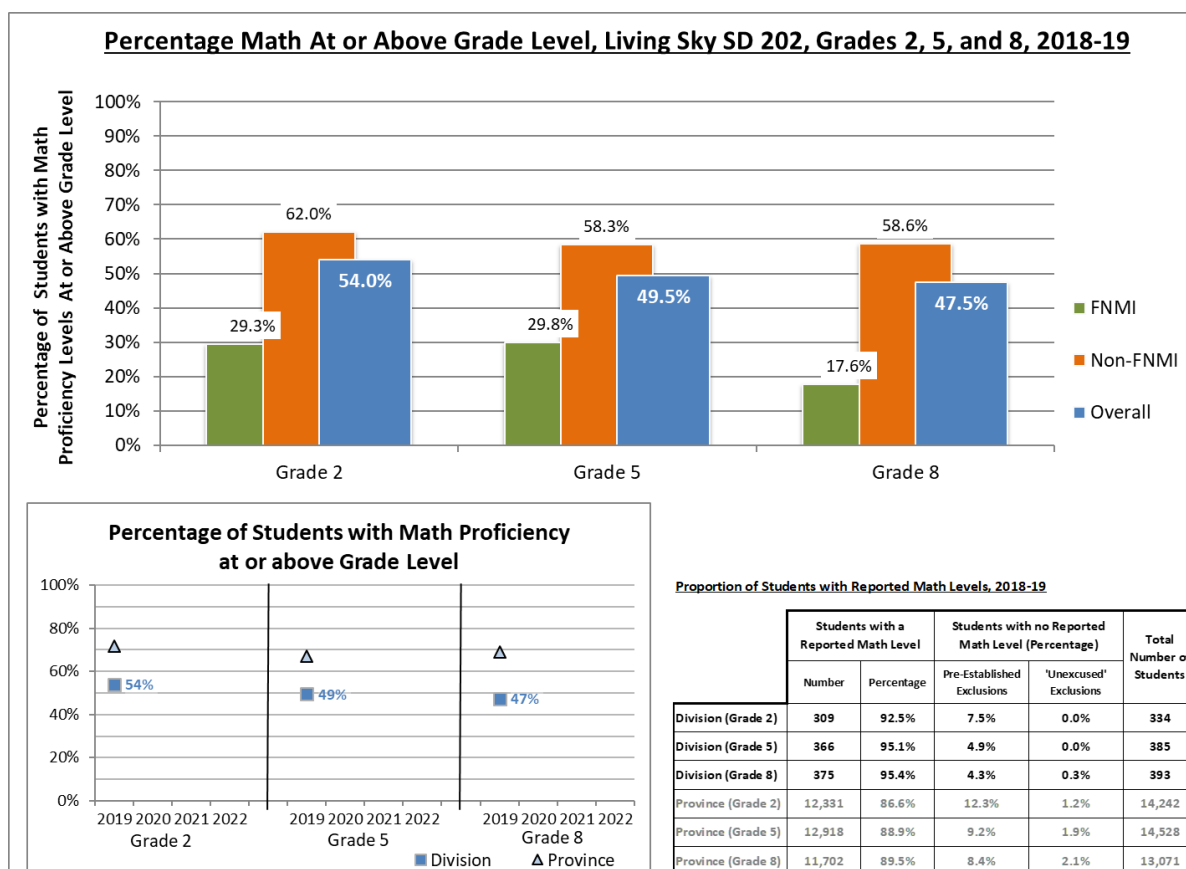
Additional professional learning opportunities using researched based practices continued in 2018-19 though very few face to face opportunities were available. There was some student writing improvement in schools that highlighted writing as a target on their 2018-19 school learning improvement plans.

Several schools have committed to improving student writing in their 2019-20 School Learning Improvement Plans.

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

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

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



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

Source: Ministry of Education, 2019

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

The introduction of the holistic rubrics in 2018-19 led to many productive questions and discussions regarding holistic assessment across the number strand. Prior to 2018-19, division math data was collected based on a series of tasks, correlated to numeracy outcomes. Therefore, data was not compiled per student, but per task, making the 2018-19 baseline data difficult to compare with any previous scores gathered through division assessment.

An inability to recruit for the 0.5 Math consultant position for the 2018-19 school year, meant it was necessary to secure the services of three contractors, who were each available for a portion of the days allocated. These contractors, who lived outside of our division, worked with individual schools and provided professional development for one teacher/school on the following topics:

- Developing Number Sense & Spatial Sense (Grades 1-3)
- Constructing Understanding with Multiplication & Fractions (Grades 4-6)
- Teaching Fraction Operations Concretely/Visually and Symbolically (Grades 7-9)
- Engaging Students in High School Math (Grades 10-12)

Using the holistic rubric for the numeracy strand required some shift in pedagogy and assessment. In order to support the use of the rubrics, teachers of Math in grades 2, 5 and 8 were required to attend one of two professional development days, led by two of our contracted Math Consultants in October. Then, in February, teachers had the opportunity to practice their skills in holistic assessment by submitting a round of rubric scores to our data consultant. Along with this trial collection, they were asked to complete a questionnaire to help identify and address lingering questions and any issues with process. It was clear from our baseline data that ongoing support and professional development will be necessary to ensure that students have opportunity to demonstrate their understanding in a meaningful manner.

According to the baseline data, the significant concerns to be addressed are:

1. The overall percentage of students at grade level is well below the target of 80%. Further resources will need to be dedicated to supporting and sustaining holistic Math pedagogy throughout the division.
2. The disparity between FNMI and Non-FNMI students is large, particularly at the grade 8 level.
3. The exclusion rates for Living Sky School Division are lower than those of the province (7.5% for grade 2, compared to the provincial average of 12.3%; 4.9% for grade 5, compared to the provincial average of 9.2%; and 4.3% for grade 8, compared to the provincial average of 8.4%. It is understood that including more students with additional learning needs will generally result in a lower percentage of students at or above grade level.

The concerns arising from the data, highlight the need to recruit a full-time Math consultant to support strong universal practices as well as tiered interventions, particularly for FNMI students in Living Sky School Division.A

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

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

**School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

Living Sky School Division works in this important area mirrors the provincial ESSP and the goals established align with LSSD local initiatives and priorities. Living Sky School Division shares the common belief that if all students do well in reading, writing and numeracy that this will include First Nations, Métis, and Inuit students experiencing greater success at school. In alignment with the ESSP, Living Sky School Division has made improving graduation rates and engagement for First Nations, Métis and Inuit Students a priority in our Strategic Plan.

We have set goals to:

- Increase Students' Graduation Rate and Reduce the Grade 12 Graduation Disparity between FNMI and Non-FNMI Students. Our efforts will focus on improving school attendance, increasing student engagement, and developing literate students who will be able to successfully transition to post-secondary education.
- Enhance Meaningful Relationships with Students, Parents, Families, Community Partners including First Nations and Métis Partners. We understand that meaningful relationships occur when partners are sincere about wanting to work together to reach common goals. They involve sharing information and a willingness of all parties to act. Meaningful relationships are built upon trust, open communication and acceptance. We share the same goal of raising students to be successful citizens through a supportive environment.

**School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

Living Sky Elders' Council was changed to Living Sky Indigenous Advisory Council. The advisory council included the Elders' Council and added members. Youth and staff from two communities as well Indigenous community role models joined the advisory council. The Indigenous Advisory Council met three times last year. The Advisory Council explored Living Sky School Division data and gave guidance on self-declaration, cultural practices in schools, and smudging protocols. Conversations about reconciliation and developing relationships took place.

Living Sky School Division, through First Nations Métis Achievement Fund, employed an Indigenous Education consultant. The work of this consultant helped to provide resources and learning opportunities to schools to work on the area of reconciliation as well as cultural pedagogy. She also connected local Elders and knowledge keepers to schools. She helped coordinate guest visits to the classroom through Living History Funds. Land Based Learning continued to be a focus in a few schools that supported student engagement and relationships.

Invitational Shared Services Initiative (ISSI) continued to support the graduation coach position at North Battleford Comprehensive High School. The grad coach connected with students and supported these students to obtain credits through homework support, tutoring, and classroom support. The Gateway classroom offered students support in areas beyond academics. It helped students make community connections, build staff and student relationships, and connected students to outside agency support along with many other services. This classroom continued to have an impact on attendance, engagement, credit attainment, and graduation rates.

Following Their Voices (FTV) continued in Cando and began at North Battleford Comprehensive High School. The first 20 teachers began the training and the involvement of FTV. North Battleford Comprehensive High School employed a full time FTV coach. Although in the beginning stages, involvement in FTV showed changes in practice and thinking.

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

### Average Final Marks

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

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

#### Average Final Marks – Living Sky SD

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

Subject	All Students		Non-FNMI		FNMI	
	Province	Living Sky	Province	Living Sky	Province	Living Sky
English Language Arts A 10 (Eng & Fr equiv)	73.9	70.8	77.0	74.3	62.0	60.5
English Language Arts B 10 (Eng & Fr equiv)	73.2	72.5	76.5	75.9	60.8	63.1
Science 10 (Eng & Fr equiv)	72.6	69.1	76.0	73.0	59.8	55.4
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	72.7	77.2	77.0	60.7	62.0
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	72.6	75.6	75.1	61.1	58.9
English Language Arts 20 (Eng & Fr equiv)	75.6	75.7	77.7	79.2	65.2	63.0
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	66.1	70.2	71.7	63.1	55.2
Math: Foundations 20 (Eng & Fr equiv)	74.7	76.0	76.3	77.7	65.3	62.6

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

Source: Ministry of Education, 2019

#### Analysis of Results – Average Final Marks

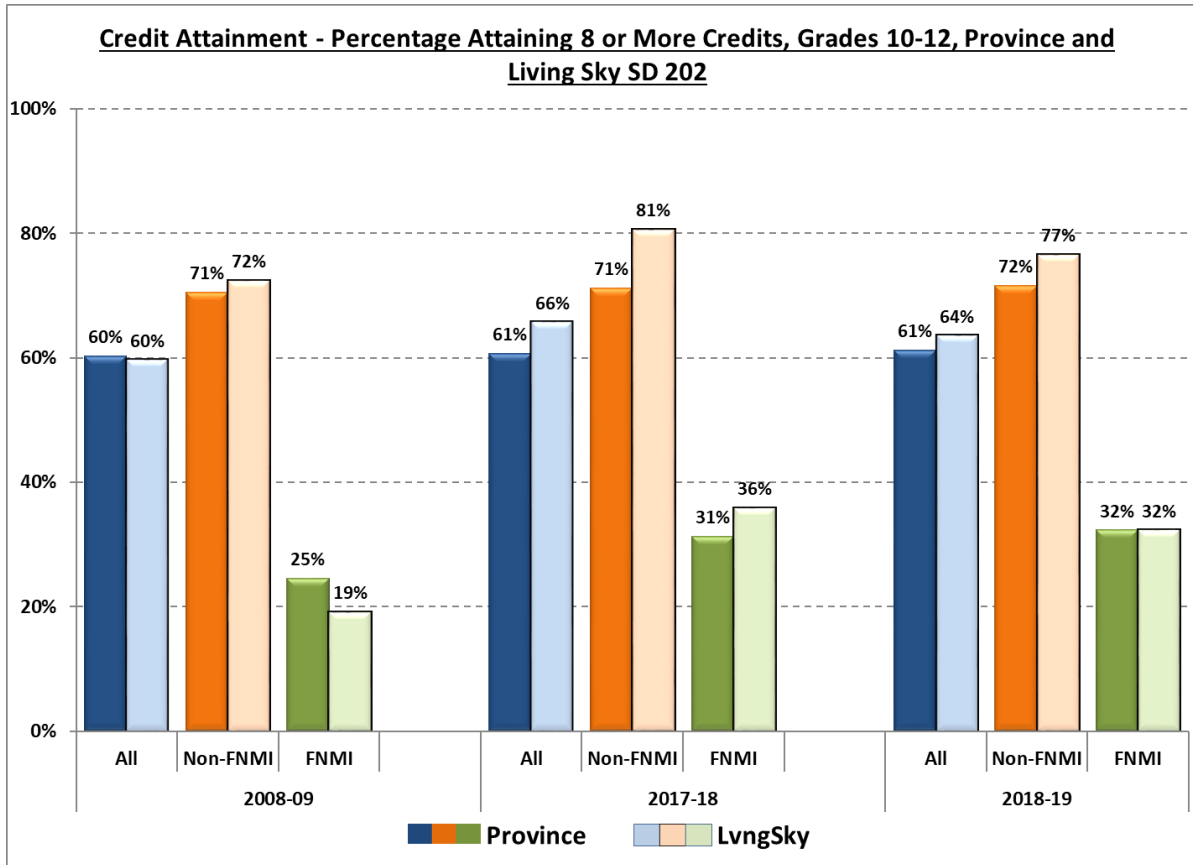
Living Sky School Division continues to focus on students achieving academic success. In 2018-19, the average final marks for all Living Sky School Division were similar to the provincial averages. All students in Living Sky School Division are slightly above the provincial average in Math Foundation 20. An area of concern is Science 10 and English A 10 where Living Sky School Division is almost 4% lower than the province. This is the biggest difference in the results. Similar to previous years, our FNMI students' average final marks are below those of our non-FNMI students. This disparity continues to be part of the work and plans of Living Sky School Division Strategic Plan.



## Credit Attainment

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

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



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

Source: Ministry of Education, 2019

## Analysis of Results – Credit Attainment

Living Sky School Division administrators, teachers, and career counsellors continued to work diligently over the past year to provide supports, opportunities, and check-ins to ensure the students were on track to attain their required credits. The data from 2018-19 shows a slight decrease in credit attainment across all groups (overall 64% down from 66% in 2017-18), though numbers are equal to, or slightly better than, the provincial averages and continue to be ahead of baseline results from 2008-09. The data set serves as a reminder that there is still much work to be done to ensure that teachers are supported to have a growth mindset, to expand their culturally responsive pedagogy, and enhance their relationships with students and their families. Credit recovery options were utilized in many schools to support students who needed a little more time to complete courses. More students also took advantage of credit options available through the Living Sky School Division Distance & Blended Learning Center, and credit offerings such as Apprenticeship and Career and Work Exploration.

### Graduation Rates

#### ESSP Outcome:

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

#### ESSP Improvement Targets:

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

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

Living Sky School Division’s graduation rates goals are aligned with the ESSP outcome area. By June 30, 2020, LSSD will achieve an 85% three-year graduation rate.

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

Living Sky School Division’s 3-year graduation rate continues to steadily improve. While modest growth is worth celebrating, the number of students who continue to persist in their studies, attaining skills and knowledge that will see them live as successful citizens is the true goal.

Administrators and school counsellors can track individual student’s high school credit attainment on Xello, or by generating a School Logic generated report, and/or by viewing individual student profiles in School Logic.

- School-based Career Counsellors continued to administer COPES assessment to Grade 11 students and analyze the results with students and their families.
- High School students were supported in their endeavors to pursue Job Shadows, attend Post-Secondary Spend a Days, and career symposiums.
- ISSI graduation coach program at North Battleford Comprehensive High School continued to support FNMI high school students in achieving credits toward graduation.

**2018-19 Actions:**

Strategically planned, utilizing the input from the Grad Up Committee with a focus on:

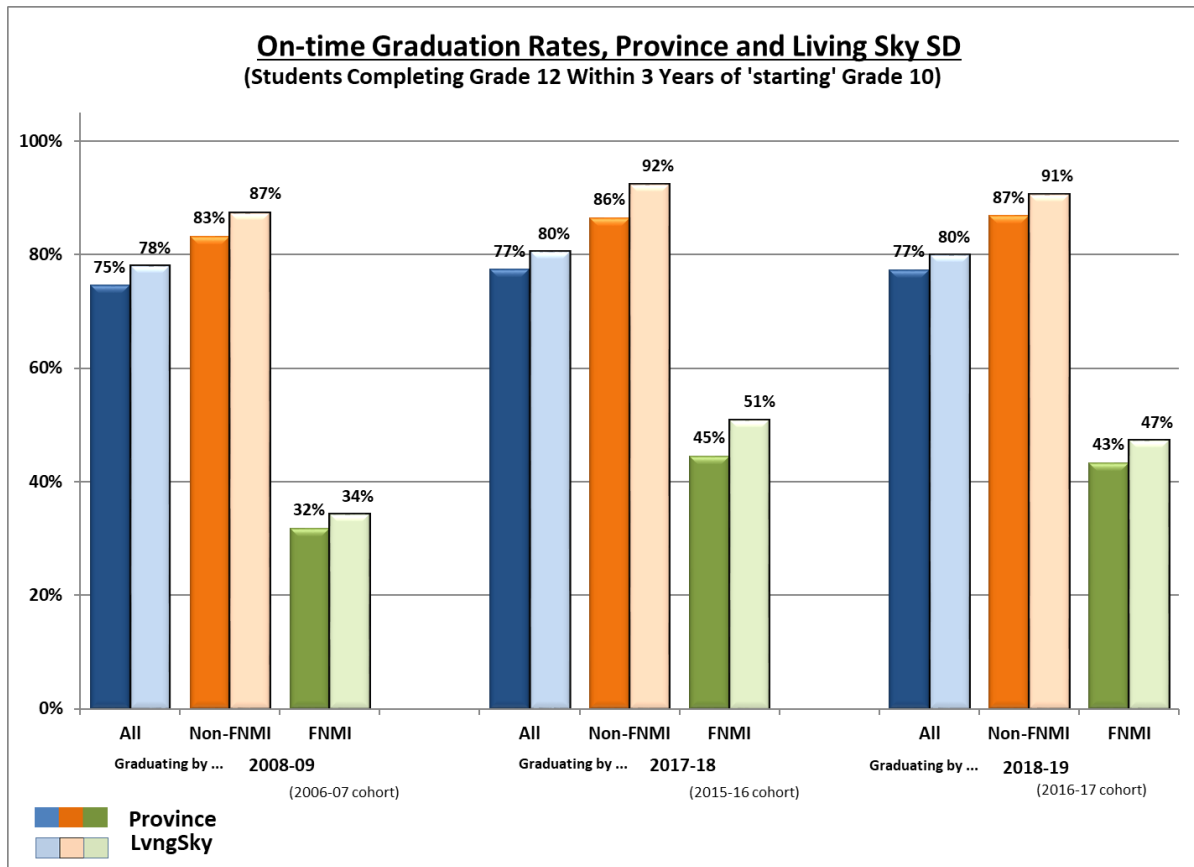
- Creating and implementing actions and strategies to improve the transition of Grade 9 students to Grade 10 (increase percentage of Grade 10 students earning 8 credits).
- Grad Up Meeting held in November was attended by a high school administrator and career counsellor. Participants shared successful practices and collected new ideas to improve attendance, increase credit attainment, successfully transition students, and enhance intellectual engagement.
- Promote alternative pathways/courses to Graduation (Special Project credits, Locally Developed Credits, Dual Credits, Apprenticeship and Career & Work Exploration credits, LSKY blended and online courses)
- Processes to identify grade 10,11, and 12 cohorts; monitor credit attainment of students in each cohort; and assign actions to intervene with at-risk students early.
- Administrators and Career Counsellors monitor graduation lists and support students through credit recovery, alternate paths, and/or personal supports (e.g. Graduation Coach, counselling services)
- Building teacher-student-family relationships: Debbie Pushor and Tony Dalton sessions on family engagement were well attended and included several strategies for high school, teacher-student-family engagement.

**Measures for Graduation Rates**

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

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

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



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

Source: Ministry of Education, 2019

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

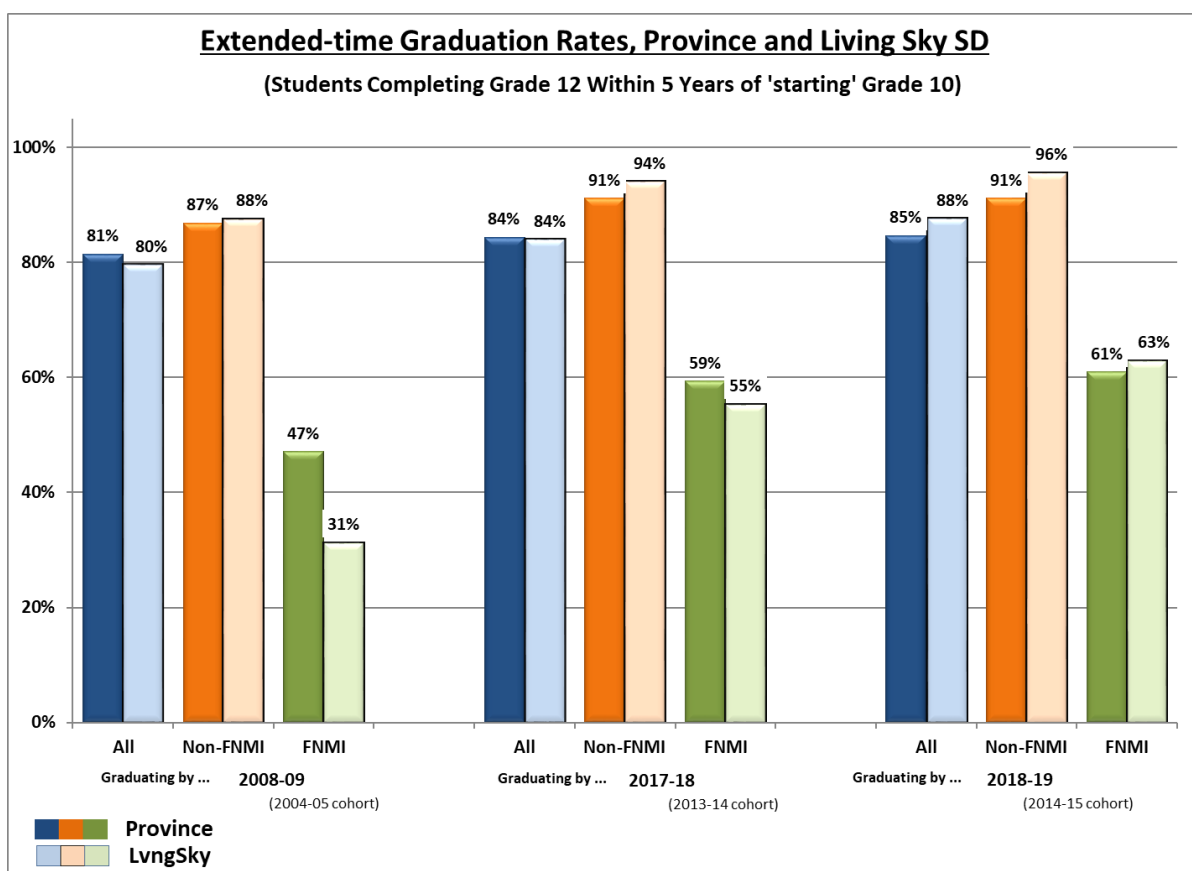
Living Sky School Division's three-year graduation rate (80% compared to 77%) continues to be above the provincial results in all three student groupings. While there was a small dip in the percentage of First Nations, Métis, and Inuit students graduating on time (47% down from 51%), the expectation is that the trend will continue to move up. Increased efforts to support students, especially those very close to attaining 24 credits, is a priority in high schools.

While maintaining modest overall growth is worth celebrating, the number of students who continue to persist in their studies, attaining skills and knowledge that will see them live as successful citizens is the true goal! The Grade 10 cohort data for Living Sky School Division students shows that the overall graduation rate for 2018-19 was 80%. With increased efforts as outlined in the Living Sky School Division Graduation Plan, the intent is to achieve a graduation rate of 85%.

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

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

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



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

Source: Ministry of Education, 2019

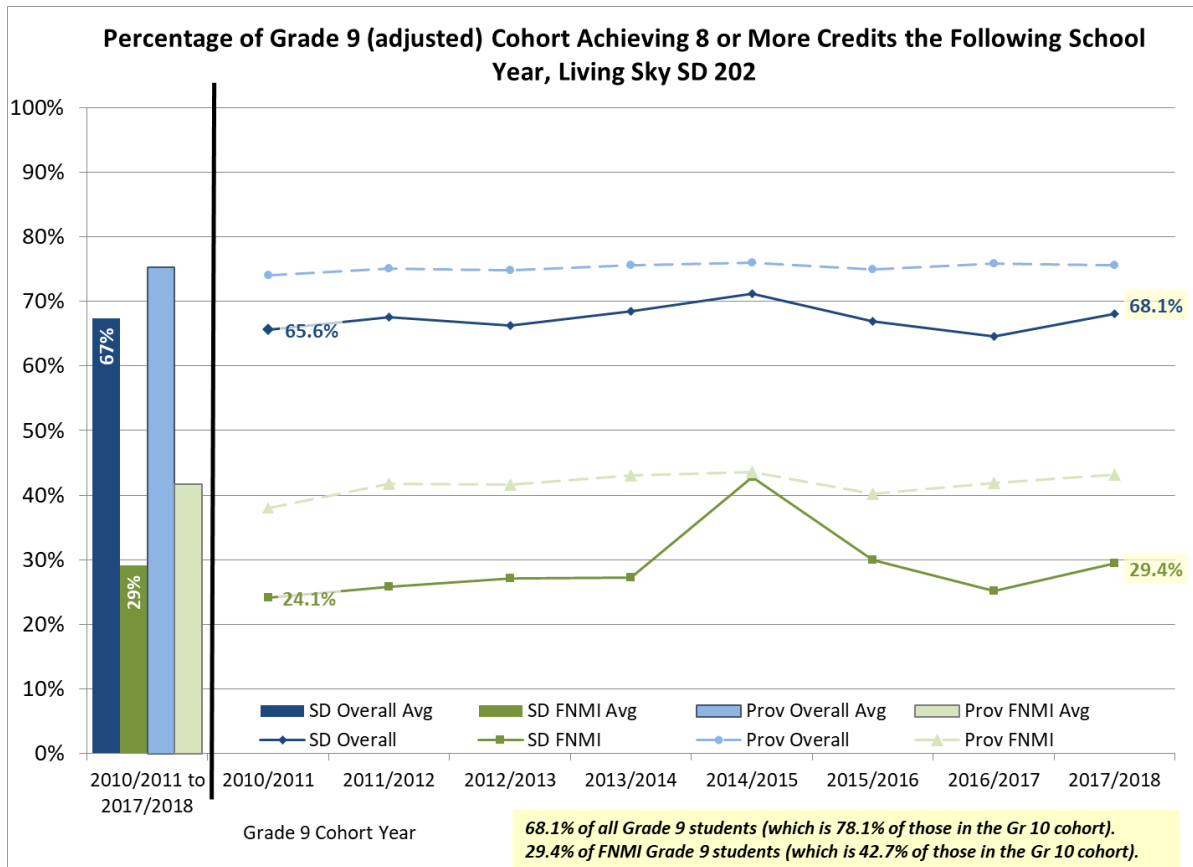
### **Analysis of Results – Extended-time Graduation Rates (within 5 years)**

Students who required more time to complete credits and attain the academic, social, and emotional skills required to be successful citizens continued to be supported last year. In some cases, the four or five-year grad plan was purposefully developed with families to ensure successful transitions of youth from high school to post-secondary pursuits or to the world of work. Living Sky School Division's trend line shows steady improvement in the five-year graduation rates for both FNMI and non-FNMI students. Living Sky School Division's extended graduation rates for all student groups in 2018-19 exceeded the provincial average (88% compared to 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 on-time.

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2019

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

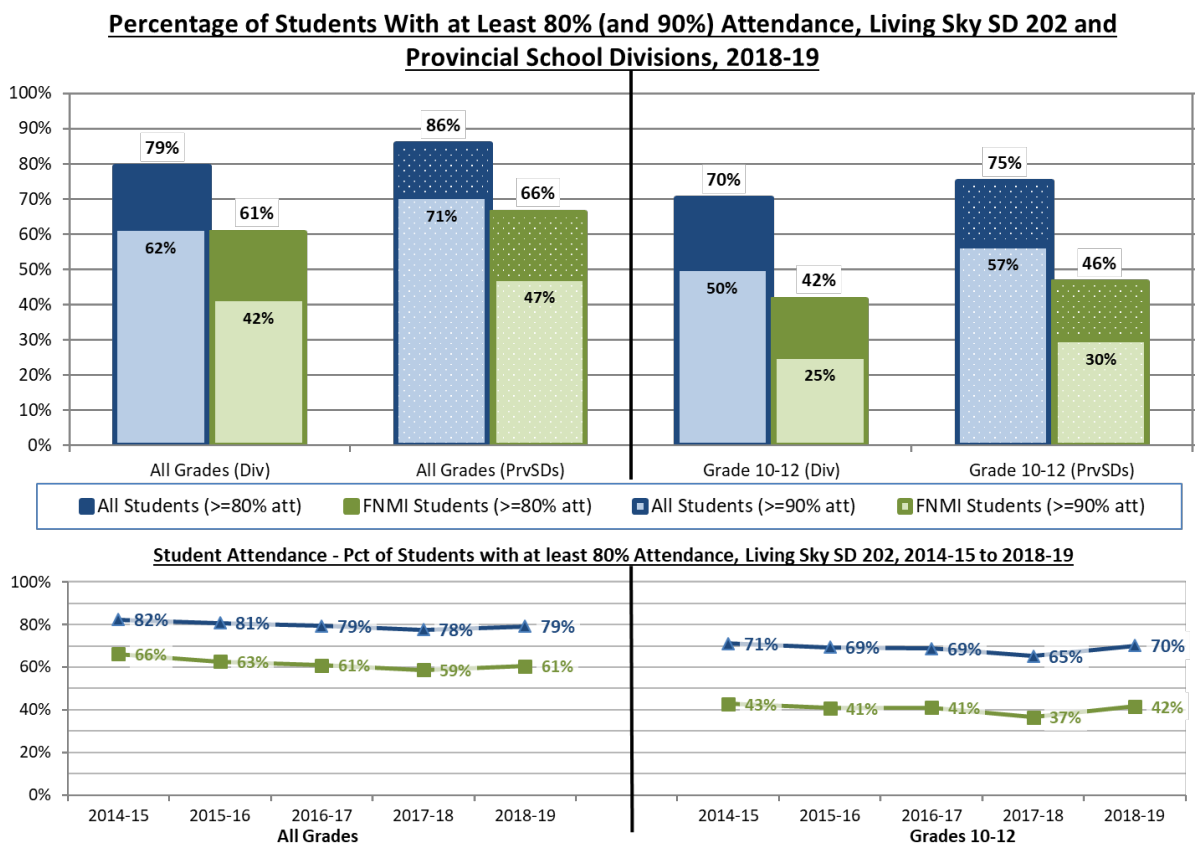
Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. While there was some improvement in credit attainment for all students last year, an increased emphasis on smooth transitions continues to be in the works. Living Sky students' successful completion of 8 credits in grade 10 still falls below the provincial average. In the upcoming year more efforts to explain the importance of credit attainment and the variety of pathways to graduation via visual displays will be undertaken. These visuals will be shared with students, parents, and high school teaching staff.

A continued emphasis on building relationships with new students to high school, formulating graduation plans, expanding the use of Xello to inspire and support career planning, and more attention to understanding and implementing supports to make high school credits attainable will be in the plan moving forward. Efforts to support middle years' students in numeracy and reading are underway in the current school year.

## Attendance

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

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



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

Source: Ministry of Education, 2019



## Analysis of Results – Attendance

Attendance is a targeted focus and goal outlined in the Living Sky School Division Strategic Plan. There has been a small increase in the percentage of students who attend 80% of the time (79% compared to 78% in 2017-18). A celebration is the overall increase of students in Grades 10-12 who attend 80% of the time with a change from 65% to 70% in 2018-19. A second highlight is the percentage of FNMI students who attend 80% with a change from 37% in 2017-18 to 42% in 2018-19. Although this is not enough of our students in grades 10-12 attending regularly, it is a change for the positive. Living Sky School Division will need to continue efforts to improve attendance as results continue to fall below provincial averages in all areas.

### Early Years

#### ESSP Outcome:

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

#### ESSP Improvement Targets:

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

<b>School division goals aligned with the Early Years outcome</b>	Aligning with the province, Living Sky School Division has set a goal that by June 30, 2020, children aged 0-6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.
<b>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome</b>	<p>Early learning is a focus in the Living Sky School Division Strategic Plan. Early interventions and strong beginnings support the road to graduation. Language development was a key focus in Kindergarten and Prekindergarten. Hanen continued to be a focus of professional learning and implementation in the classroom. Kindergarten teachers strengthened the work with Story Champs in their classrooms. Due to a change in staff we were unable to provide Hanen training to new Prekindergarten teachers but this will be a focus for the following year. Prekindergarten teachers and educational assistants completed Responding to Children's Interest. This helped to support play-based education in Prekindergarten classrooms. Stories from the Classroom was developed that included a video of a Living Sky School Division early learning teacher modelling play and exploration and documentation. This video is available on the PD Hub along with a facilitator's guide for staff to use for their own personal learning.</p> <p>"It takes a community to educate a child" was a project that Living Sky School Division began last year. The project connected families, community members, staff, and students in making commitments to support the students on their road to graduation. In 2018-19, the project was extended to include all Kindergarten</p>

	<p>classrooms in North Battleford, as well as to two rural communities. Business partners have adopted the class of 2031 and have been connected to the students throughout the year. A media campaign promoting Kindergarten happened in September 2018. A radio ad and social media posts promoted the importance of Kindergarten. Living Sky School Division Board of Education sent welcome cards to all Kindergarten students in the division.</p> <p>The Early Years Evaluation was once again used to respond to classroom instruction and individual interventions. The data was shared with partners such as Saskatchewan Health Authority and ECIP. Working as teams to offer quality support helps to meet the needs of all learners. The EYE is also shared with families through Student Led Conferences which allows families to have conversations about what the evaluation means and what supports are in place.</p> <p>Early Entrance programs are for children 3 and 4 years old who meet the criteria set out by the Ministry of Education as having Intensive Needs. These children are provided with programming and support to prepare them socially and academically for the school system. Living Sky School Division supported four Early Entrance children both financially by paying for playschool fees and/or educational assistant positions and through Inclusion Plan programming. Last year we received dollars to support the Early Learning Intensive Support plan. These dollars allowed four intensive needs students to access Prekindergarten starting at the end of April. The dollars also supported making changes to the classroom and contracting some additional occupational therapy support.</p>
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**Measures for Early Years**

**Early Years Evaluation**

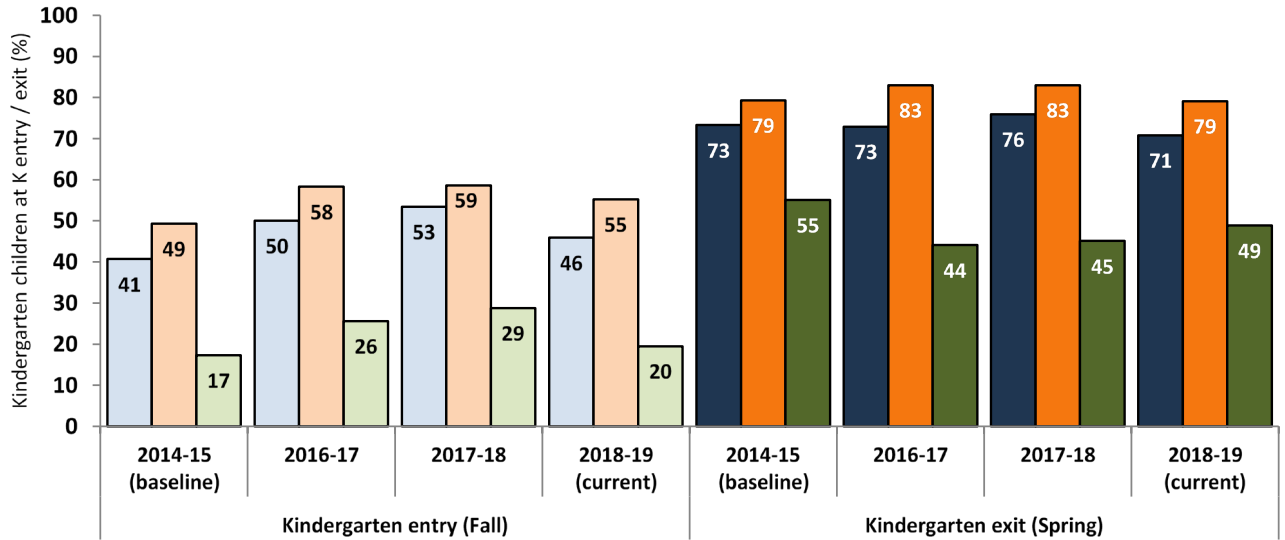
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

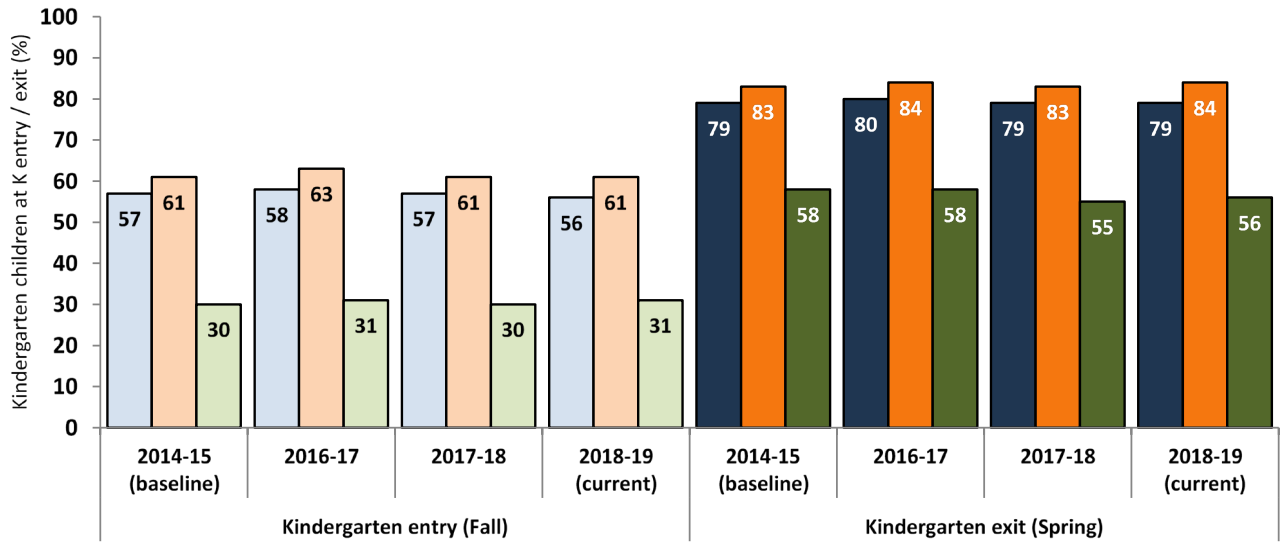
The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time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

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

**Living Sky SD 202**



**Saskatchewan (all divisions)**



**Chart Legend:**

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2019

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

Living Sky School Division had a slight drop from spring 2018 to spring 2019 data (71% down from 76%). However, comparing fall to spring, the percentage of students at Tier 1 (able to complete developmental tasks without difficulty) shows that Living Sky School Division closed more of a gap in 2018-19 than in two years. A celebration for Living Sky School Division is that it more than doubled the percentage of First Nations and Métis students who are ready to learn from fall to spring (49% up from 20%).

Similar to the province, Living Sky School Division sees little change year over year. The gap between fall and spring is also similar however in 2018-19 Living Sky School Division showed more improvement with FNMI students compared to the provincial data.

# Demographics

## Students

### Students – Living Sky SD

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	421	390	370	386	332
1	385	463	425	365	416
2	420	382	451	401	346
3	410	407	397	423	406
4	397	416	416	391	422
5	391	398	414	411	393
6	390	390	396	410	417
7	432	446	414	420	446
8	481	441	433	412	420
9	481	469	449	445	400
10	505	505	465	512	443
11	403	425	416	403	422
12	438	411	457	456	400
<b>Total</b>	<b>5,554</b>	<b>5,543</b>	<b>5,503</b>	<b>5,435</b>	<b>5,263</b>

<b>PreK</b>	198	187	212	202	199
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Self-Identified FNMI	K to 3	472	460	481	381	352
	4 to 6	345	367	389	358	381
	7 to 9	415	383	383	382	371
	10 to 12	378	384	384	453	366
	<b>Total</b>	<b>1,610</b>	<b>1,594</b>	<b>1,637</b>	<b>1,574</b>	<b>1,470</b>
English as an Additional Language	1 to 3	67	74	80	67	80
	4 to 6	55	59	68	68	45
	7 to 9	50	59	53	48	41
	10 to 12	43	43	43	40	36
	<b>Total</b>	<b>215</b>	<b>235</b>	<b>244</b>	<b>223</b>	<b>202</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 home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	324.3
<b>Principals, vice-principals</b>	28.8
<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>	244.8
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	28.0
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	52.3
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	67.0
<b>League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education and superintendents</b>	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>751.1</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: Living Sky School Division Human Resources Data, September 2019

## Senior Management Team

The Senior Leadership Team consists of the Director of Education, Chief Financial Officer and five Superintendents of Learning. The Senior Leadership Team works to ensure system effectiveness by actualizing the division's mission, vision, values and strategic plan as outlined by the Board of Education.

Brenda Vickers, Director of Education is the Chief Executive Officer for the Board of Education. The Director is accountable to the Board for directing the operations of the school division and moving the division towards the achievement of its goals. The Director provides leadership in educational administration and instructional planning.

The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management.

Superintendents of Learning include Cathy Herrick, Tonya Lehman, Nancy Schultz, Jim Shevchuk, and Ruth Weber who report directly to the Director of Education. Superintendents Herrick, Lehman and Weber focus on curriculum and instruction and strive to support teachers and students through professional learning, collaboration, and ongoing conversations around student learning. Superintendent Shevchuk is responsible for assessing and attending to all staffing requirements and for planning for future human resources needs. Superintendent Schultz is responsible for the leadership and support of student services personnel and for future student service's needs.



## Infrastructure and Transportation

School	Grades	Location
Battleford Central School	Pre-Kindergarten-6	Battleford
Bready Elementary School	K-6	North Battleford
Cando Community School	Pre-Kindergarten-12	Cando
Connaught Elementary School	Pre-Kindergarten-6	North Battleford
Cut Knife Elementary School	Pre-Kindergarten-6	Cut Knife
Cut Knife High School	7-12	Cut Knife
Hafford Central School	K-12	Hafford
Hartley Clark Elementary School	K-6	Spiritwood
Heritage Christian School	K-8	Battleford
Hillsvale Colony School	K-9	Cut Knife
Kerrobert Composite School	K-12	Kerrobert
Lakeview Colony School	K-9	Unity
Lawrence Elementary School	Pre-Kindergarten-6	North Battleford
Leoville Central School	Pre-Kindergarten-12	Leoville
Luseland School	K-12	Luseland
Macklin School	Pre-Kindergarten-12	Macklin
Maymont Central School	K-12	Maymont
McKitrick Community School	Pre-Kindergarten-6	North Battleford
McLurg High School	7-12	Wilkie
Meadow Lake Christian Academy	K-12	Meadow Lake
Medstead Central School	K-12	Medstead
Norman Carter School	K-6	Wilkie
North Battleford Comprehensive High School	7-12	North Battleford
Scott Colony School	K-7	Unity
Spiritwood High School	7-12	Spiritwood
St. Vital Catholic School	Pre-Kindergarten-7	Battleford
Unity Composite High School	7-12	Unity
Unity Public School	Pre-Kindergarten-6	Unity

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2018-19 Cost
Maymont Central School	Boiler Replacement	Replace boilers with new high efficient boilers	\$214,985.13
Unity Composite High School	Roof Replacement	Replace roof sections 1,4,5,6,7,8	\$838,727.10
Cut Knife High School	Roof Replacement	Replace roof sections 2,3,4,5	\$557,814.96
Cut Knife High School/Elementary Amalgamation	Renovate High School	Renovate Cut Knife High School to allow integration of elementary grades	\$961,699.84
<b>Total</b>			<b>\$2,573,227.03</b>

## Transportation

During the 2018-19 school year, Living Sky School Division transported the following student numbers daily on one hundred and fourteen routes:

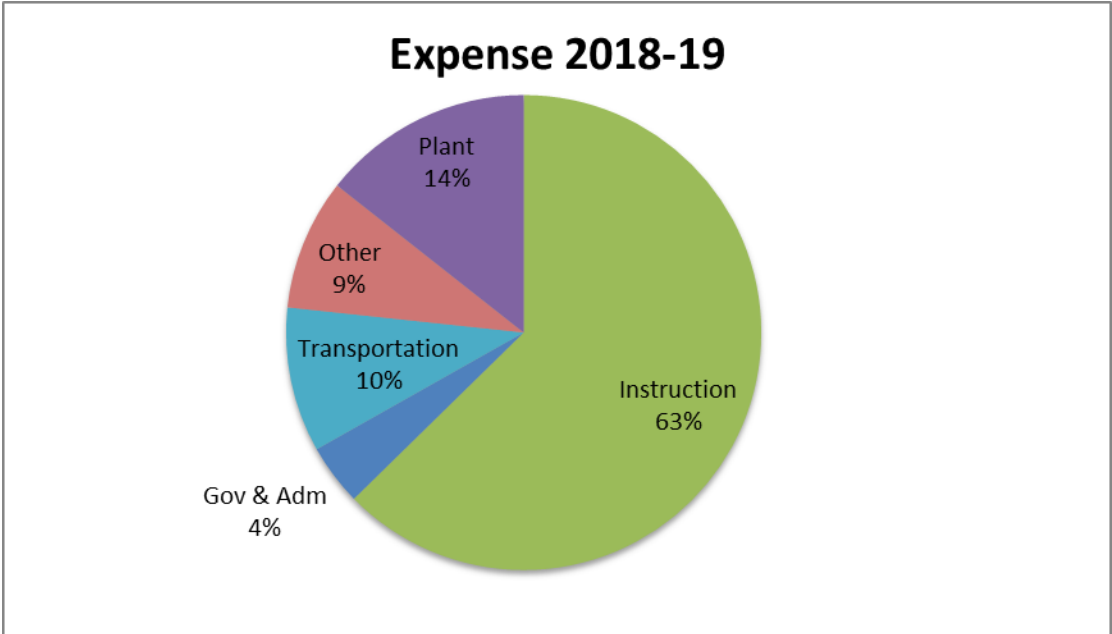
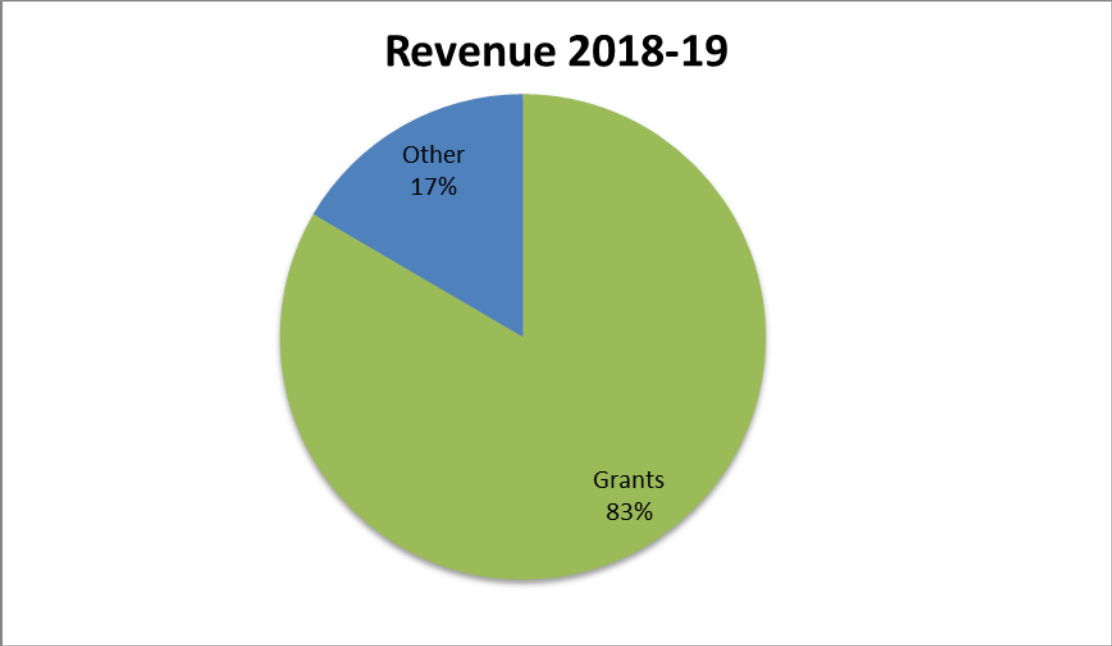
Pre-K rural students transported	20
K-12 rural students transported	2133
K-12 rural students transported by parents	10
Federal rural students transported	48
PreK urban students transported	19
K-12 urban students transported (1,000M+)	116
K-12 urban students transported to another community	398
Students transported for another school division	443
Students transported requiring intensive supports	3

The average number of students transported per route was twenty-eight. There were fifty-two routes managed by one third-party contractor. The balance was managed in-house by Living Sky School Division driver employees and owned assets.

Urban numbers in this report are up slightly due to an increase in ridership from another school division. PreK numbers are up slightly due to additional programming in rural schools. There was no asset turnover in 2018-19 for budgetary reasons.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual (Restated)	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	-	-	8,723,397	-		
Grants	59,742,235	61,120,771	52,392,046	1,378,536	2%	
Tuition and Related Fees	5,449,920	5,860,776	4,867,558	410,856	8%	1
School Generated Funds	2,000,000	2,007,447	2,113,943	7,447	0%	
Complementary Services	1,638,772	1,666,603	1,663,046	27,831	2%	
External Services	878,748	1,074,077	1,087,697	195,329	22%	2
Other	665,000	1,523,253	846,131	858,253	129%	3
<b>Total Revenues</b>	<b>70,374,675</b>	<b>73,252,927</b>	<b>71,693,818</b>	<b>2,878,252</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	351,356	361,232	333,111	9,876	3%	
Administration	2,593,735	2,785,813	2,552,532	192,078	7%	4
Instruction	48,213,604	47,388,856	48,097,324	(824,748)	-2%	
Plant	10,069,120	10,869,006	9,150,088	799,886	8%	5
Transportation	7,198,504	7,463,090	7,424,309	264,586	4%	
Tuition and Related Fees	440,788	598,173	387,005	157,385	36%	6
School Generated Funds	2,000,000	1,880,659	1,934,758	(119,341)	-6%	7
Complementary Services	2,826,651	2,989,706	3,143,471	163,055	6%	8
External Services	1,047,205	1,282,900	1,766,378	235,695	23%	9
Other Expenses	-	6,254	127,033	6,254	100%	10
<b>Total Expenses</b>	<b>74,740,963</b>	<b>75,625,689</b>	<b>74,916,009</b>	<b>884,726</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(4,366,288)</b>	<b>(2,372,762)</b>	<b>(3,222,191)</b>			

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

Note	Explanation
1	Deferred Capital Tuition used to fund part of the Cut Knife school consolidation project.
2	Following Their Voices funding and sale of teacherages.
3	Mental Health Capacity Buidling funding that was not budgeted; donations and higher interest revenue.
4	Salary costs that were budgeted in other categories and higher building operating costs.
5	Cut Knife school consolidation project approved after budget had been set.
6	Higher number of students attending North West College.
7	Some funds spent on playground projects that were recorded as Tangible Capital Asset additions.
8	Mental Health Capacity Buidling costs that were not budgeted.
9	Following Their Voices funding costs that were budgeted in another category.
10	Bank service charges and interest on photocopier capital lease was not budgeted.

## **Appendix A – Payee List**

*(available on request)*

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

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## Audited Financial Statements

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Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2019

  
Chief Financial Officer

  
Auditor

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

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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.

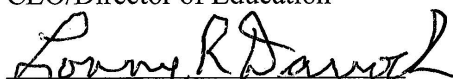
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, Holm Raiche Oberg Chartered Professional Accountants P.C. Ltd., conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Living Sky School Division No. 202:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 27, 2019





*Holm Raiche Oberg*  
*Chartered Professional Accountants P.C. Ltd.*

1321 101<sup>st</sup> Street  
North Battleford, Saskatchewan  
S9A 0Z9  
Phone: (306) 445-6291  
Fax: (306) 445-3882  
Email: info@hrocpa.ca  
Website: www.hrocpa.ca

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Living Sky School Division No. 202

### *Opinion*

We have audited the financial statements of Living Sky School Division No. 202 (the organization), which comprise the statement of financial position as at August 31, 2019, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows 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 organization as at August 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization 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 those 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 Those Charged with Governance 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 organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

*(continues)*

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Graham K. Holm, CPA, CA\* (Retired)    Loralie A. Raiche, CPA, CA, CFP\*    Dallan D. Oberg, CPA, CA\*

\*Denotes a professional corporation



*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 organization'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 organization'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 organization 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 those charged with governance 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.

North Battleford, Saskatchewan



Chartered Professional Accountants

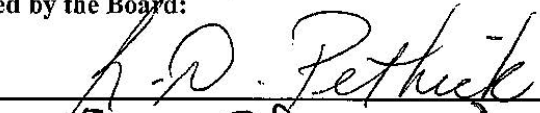

**Living Sky School Division No. 202**  
**Statement of Financial Position**  
**as at August 31, 2019**

	2019	2018
	\$	\$
<b>Financial Assets</b>		(Restated - Note 16)
Cash and Cash Equivalents	21,760,211	24,592,353
Accounts Receivable (Note 7)	730,562	326,618
Portfolio Investments (Note 3)	162,818	157,595
<b>Total Financial Assets</b>	<b>22,653,591</b>	<b>25,076,566</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,550,105	3,813,785
Long-Term Debt (Note 9)	97,022	142,754
Liability for Employee Future Benefits (Note 5)	1,519,700	1,463,000
Deferred Revenue (Note 10)	987,687	2,051,414
<b>Total Liabilities</b>	<b>5,154,514</b>	<b>7,470,953</b>
<b>Net Financial Assets</b>	<b>17,499,077</b>	<b>17,605,613</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	32,438,402	34,734,982
Inventory of Supplies for Consumption	209,742	214,973
Prepaid Expenses	214,752	179,167
<b>Total Non-Financial Assets</b>	<b>32,862,896</b>	<b>35,129,122</b>
<b>Accumulated Surplus (Note 13)</b>	<b>50,361,973</b>	<b>52,734,735</b>

Contractual Obligations and Commitments (Note 15)

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

**Approved by the Board:**

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

**Living Sky School Division No. 202**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		(Restated - Note 16)
<b>REVENUES</b>			
Property Taxes and Other Related	-	-	8,723,397
Grants	59,742,235	61,120,771	52,392,046
Tuition and Related Fees	5,449,920	5,860,776	4,867,558
School Generated Funds	2,000,000	2,007,447	2,113,943
Complementary Services (Note 11)	1,638,772	1,666,603	1,663,046
External Services (Note 12)	878,748	1,074,077	1,087,697
Other	665,000	1,523,253	846,131
<b>Total Revenues (Schedule A)</b>	<b>70,374,675</b>	<b>73,252,927</b>	<b>71,693,818</b>
<b>EXPENSES</b>			
Governance	351,356	361,232	333,111
Administration	2,593,735	2,785,813	2,552,532
Instruction	48,213,604	47,388,856	48,097,324
Plant	10,069,120	10,869,006	9,150,088
Transportation	7,198,504	7,463,090	7,424,309
Tuition and Related Fees	440,788	598,173	387,005
School Generated Funds	2,000,000	1,880,659	1,934,758
Complementary Services (Note 11)	2,826,651	2,989,706	3,143,471
External Services (Note 12)	1,047,205	1,282,900	1,766,378
Other	-	6,254	127,033
<b>Total Expenses (Schedule B)</b>	<b>74,740,963</b>	<b>75,625,689</b>	<b>74,916,009</b>
<b>Operating (Deficit) for the Year</b>	<b>(4,366,288)</b>	<b>(2,372,762)</b>	<b>(3,222,191)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>52,734,735</b>	<b>52,734,735</b>	<b>55,956,926</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>48,368,447</b>	<b>50,361,973</b>	<b>52,734,735</b>

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

**Living Sky School Division No. 202**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 16)
<b>Net Financial Assets, Beginning of Year</b>	<b>17,605,613</b>	<b>17,605,613</b>	<b>18,877,252</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(4,366,288)	(2,372,762)	(3,222,191)
Acquisition of Tangible Capital Assets (Schedule C)	(100,000)	(1,083,706)	(1,683,824)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	125,874	104,680
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(71,830)	(26,688)
Amortization of Tangible Capital Assets (Schedule C)	3,800,000	3,326,242	3,566,447
Net Acquisition of Inventory of Supplies	-	5,231	(10,712)
Net Change in Other Non-Financial Assets	-	(35,585)	649
<b>Change in Net Financial Assets</b>	<b>(666,288)</b>	<b>(106,536)</b>	<b>(1,271,639)</b>
<b>Net Financial Assets, End of Year</b>	<b>16,939,325</b>	<b>17,499,077</b>	<b>17,605,613</b>

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

**Living Sky School Division No. 202**  
**Statement of Cash Flows**  
**for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		(Restated - Note 16)
Operating (Deficit) for the Year	(2,372,762)	(3,222,191)
Add Non-Cash Items Included in Deficit (Schedule D)	3,254,412	3,539,759
Net Change in Non-Cash Operating Activities (Schedule E)	(2,705,005)	15,129,716
<b>Cash (Used) Provided by Operating Activities</b>	<b>(1,823,355)</b>	<b>15,447,284</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,083,706)	(1,683,824)
Proceeds on Disposal of Tangible Capital Assets	125,874	104,680
<b>Cash (Used) by Capital Activities</b>	<b>(957,832)</b>	<b>(1,579,144)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(5,223)	(16,485)
<b>Cash (Used) by Investing Activities</b>	<b>(5,223)</b>	<b>(16,485)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	195,685
Repayment of Long-Term Debt	(45,732)	(148,243)
<b>Cash (Used) Provided by Financing Activities</b>	<b>(45,732)</b>	<b>47,442</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,832,142)</b>	<b>13,899,097</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>24,592,353</b>	<b>10,693,256</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>21,760,211</b>	<b>24,592,353</b>

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

**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	-	-	8,489,207
<b>Total Property Tax Revenue</b>	-	-	<b>8,489,207</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	-	49,529
Provincial Government	-	-	163,895
Other	-	-	42,425
<b>Total Grants in Lieu of Taxes</b>	-	-	<b>255,849</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	-	4,852
House Trailer Fees	-	-	5,555
<b>Total Other Tax Revenues</b>	-	-	<b>10,407</b>
<b>Additions to Levy</b>			
Penalties	-	-	144,865
<b>Total Additions to Levy</b>	-	-	<b>144,865</b>
<b>Deletions from Levy</b>			
Cancellations	-	-	(176,931)
<b>Total Deletions from Levy</b>	-	-	<b>(176,931)</b>
<b>Total Property Taxes and Other Related Revenue</b>	-	-	<b>8,723,397</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	57,659,496	58,726,816	49,970,703
Other Ministry Grants	100,000	67,885	164,782
<b>Total Ministry Grants</b>	<b>57,759,496</b>	<b>58,794,701</b>	<b>50,135,485</b>
Other Provincial Grants	50,000	-	-
Federal Grants	-	183,051	289,212
Grants from Others	250,000	217,142	284,610
<b>Total Operating Grants</b>	<b>58,059,496</b>	<b>59,194,894</b>	<b>50,709,307</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,682,739	1,925,877	1,682,739
<b>Total Capital Grants</b>	<b>1,682,739</b>	<b>1,925,877</b>	<b>1,682,739</b>
<b>Total Grants</b>	<b>59,742,235</b>	<b>61,120,771</b>	<b>52,392,046</b>

**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	5,239,920	4,605,383	4,634,093
Individuals and Other	-	-	6,597
<b>Total Tuition Fees</b>	<b>5,239,920</b>	<b>4,605,383</b>	<b>4,640,690</b>
Transportation Fees	10,000	5,225	12,022
Other Related Fees	200,000	189,939	214,846
<b>Total Operating Tuition and Related Fees</b>	<b>5,449,920</b>	<b>4,800,547</b>	<b>4,867,558</b>
<b>Capital Fees</b>			
Federal/First Nations Capital Fees	-	1,060,229	-
<b>Total Capital Tuition and Fees</b>	<b>-</b>	<b>1,060,229</b>	<b>-</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>5,449,920</b>	<b>5,860,776</b>	<b>4,867,558</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	135,000	149,000	157,503
<b>Total Curricular Fees</b>	<b>135,000</b>	<b>149,000</b>	<b>157,503</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	150,000	128,553	116,027
Fundraising	840,000	856,782	944,028
Grants and Partnerships	50,000	62,774	52,101
Students Fees	525,000	512,645	593,295
Other	300,000	297,693	250,989
<b>Total Non-Curricular Fees</b>	<b>1,865,000</b>	<b>1,858,447</b>	<b>1,956,440</b>
<b>Total School Generated Funds Revenue</b>	<b>2,000,000</b>	<b>2,007,447</b>	<b>2,113,943</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,552,272	1,552,383	1,534,788
Other Ministry Grants	-	43,544	43,544
Other Grants	20,000	-	10,200
<b>Total Operating Grants</b>	<b>1,572,272</b>	<b>1,595,927</b>	<b>1,588,532</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	20,500	23,757	17,611
Other Revenue	46,000	46,919	56,903
<b>Total Fees and Other Revenue</b>	<b>66,500</b>	<b>70,676</b>	<b>74,514</b>
<b>Total Complementary Services Revenue</b>	<b>1,638,772</b>	<b>1,666,603</b>	<b>1,663,046</b>



**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	688,748	388,798	487,830
Other Ministry Grants	-	300,000	345,000
<b>Total Operating Grants</b>	<b>688,748</b>	<b>688,798</b>	<b>832,830</b>
<b>Fees and Other Revenue</b>			
Gain on Disposal of Capital Assets	-	71,246	47,052
Other Revenue	190,000	314,033	207,815
<b>Total Fees and Other Revenue</b>	<b>190,000</b>	<b>385,279</b>	<b>254,867</b>
<b>Total External Services Revenue</b>	<b>878,748</b>	<b>1,074,077</b>	<b>1,087,697</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	210,000	900,181	301,264
Sales & Rentals	205,000	222,697	225,853
Investments	-	399,791	319,014
Gain on Disposal of Capital Assets	250,000	584	-
<b>Total Other Revenue</b>	<b>665,000</b>	<b>1,523,253</b>	<b>846,131</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>70,374,675</b>	<b>73,252,927</b>	<b>71,693,818</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Governance Expense</b>			(Restated - Note 16)
Board Members Expense	171,000	165,559	162,418
Professional Development - Board Members	20,000	21,762	9,291
Grants to School Community Councils	45,356	33,300	28,863
Other Governance Expenses	115,000	140,611	132,539
<b>Total Governance Expense</b>	<b>351,356</b>	<b>361,232</b>	<b>333,111</b>
<b>Administration Expense</b>			
Salaries	1,956,477	2,117,691	1,884,249
Benefits	210,828	234,299	287,723
Supplies & Services	135,630	128,981	113,028
Non-Capital Furniture & Equipment	29,500	18,498	21,162
Building Operating Expenses	25,500	65,775	44,657
Communications	47,300	41,860	34,781
Travel	44,500	43,440	33,299
Professional Development	44,000	39,500	38,118
Amortization of Tangible Capital Assets	100,000	95,769	95,515
<b>Total Administration Expense</b>	<b>2,593,735</b>	<b>2,785,813</b>	<b>2,552,532</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	31,270,305	31,647,644	32,727,423
Instructional (Teacher Contract) Benefits	1,624,611	1,677,134	1,660,009
Program Support (Non-Teacher Contract) Salaries	7,700,216	7,528,081	7,668,926
Program Support (Non-Teacher Contract) Benefits	1,653,710	1,644,267	1,579,272
Instructional Aids	1,802,593	1,111,324	989,449
Supplies & Services	959,147	794,897	812,013
Non-Capital Furniture & Equipment	461,059	279,036	241,421
Communications	242,924	178,832	193,306
Travel	131,150	135,999	123,297
Professional Development	539,834	334,541	288,145
Student Related Expense	328,055	790,329	401,481
Amortization of Tangible Capital Assets	1,500,000	1,266,772	1,412,582
<b>Total Instruction Expense</b>	<b>48,213,604</b>	<b>47,388,856</b>	<b>48,097,324</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			(Restated - Note 16)
Salaries	2,813,630	2,761,624	2,790,632
Benefits	758,251	732,184	718,323
Supplies & Services	9,000	1,883	10,424
Non-Capital Furniture & Equipment	24,000	1,441	16,293
Building Operating Expenses	5,004,739	6,116,489	4,291,048
Communications	7,500	6,613	7,716
Travel	47,000	35,525	59,869
Professional Development	5,000	2,575	7,346
Amortization of Tangible Capital Assets	1,400,000	1,210,672	1,248,437
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,069,120</b>	<b>10,869,006</b>	<b>9,150,088</b>
<b>Student Transportation Expense</b>			
Salaries	2,044,617	1,951,768	1,922,636
Benefits	426,866	400,987	388,393
Supplies & Services	684,600	857,294	763,320
Non-Capital Furniture & Equipment	601,000	467,843	468,247
Building Operating Expenses	54,500	74,469	58,020
Communications	3,900	4,444	4,280
Travel	1,000	2,684	1,225
Professional Development	5,000	2,210	317
Contracted Transportation	2,577,021	2,951,137	3,011,468
Amortization of Tangible Capital Assets	800,000	750,254	806,403
<b>Total Student Transportation Expense</b>	<b>7,198,504</b>	<b>7,463,090</b>	<b>7,424,309</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	440,788	598,173	387,005
<b>Total Tuition and Related Fees Expense</b>	<b>440,788</b>	<b>598,173</b>	<b>387,005</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	50,000	59,067	43,003
Cost of Sales	320,000	296,459	275,827
Non-Capital Furniture & Equipment	-	7,964	1,490
School Fund Expenses	1,630,000	1,517,169	1,614,438
<b>Total School Generated Funds Expense</b>	<b>2,000,000</b>	<b>1,880,659</b>	<b>1,934,758</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			(Restated - Note 16)
Tuition Fees	-	728	7,665
Instructional (Teacher Contract) Salaries & Benefits	539,714	577,946	835,485
Program Support (Non-Teacher Contract) Salaries & Benefits	2,101,937	2,269,936	2,102,832
Instructional Aids	45,000	28,539	29,802
Supplies & Services	140,000	100,414	156,156
Non-Capital Furniture & Equipment	-	-	3,792
Communications	-	894	-
Travel	-	2,344	915
Professional Development (Non-Salary Costs)	-	2,315	2,208
Student Related Expenses	-	6,590	4,616
<b>Total Complementary Services Expense</b>	<b>2,826,651</b>	<b>2,989,706</b>	<b>3,143,471</b>
<b>External Service Expense</b>			
Grant Transfers	200,000	200,000	732,945
Tuition Fees	95,000	75,234	124,024
Administration Salaries & Benefits	10,000	65	20
Instructional (Teacher Contract) Salaries & Benefits	337,735	503,815	446,983
Program Support (Non-Teacher Contract) Salaries & Benefits	141,470	145,040	140,724
Instructional Aids	-	1,548	-
Supplies & Services	190,000	217,091	178,312
Building Operating Expenses	-	29,323	34,743
Communications	-	789	2,193
Travel	-	823	221
Professional Development (Non-Salary Costs)	-	196	339
Student Related Expenses	-	35,393	37,317
Contracted Transportation & Allowances	73,000	70,808	65,047
Amortization of Tangible Capital Assets	-	2,775	3,510
<b>Total External Services Expense</b>	<b>1,047,205</b>	<b>1,282,900</b>	<b>1,766,378</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Other Expense</b>			(Restated - Note 16)
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	-	2,028	230
Interest on Capital Loans	-	-	2,005
Interest on Other Long-Term Debt	-	4,226	7,898
<b>Total Interest and Bank Charges</b>	-	<b>6,254</b>	<b>10,133</b>
Transfer of Taxes Receivable	-	-	96,536
Loss on Disposal of Tangible Capital Assets	-	-	20,364
<b>Total Other Expense</b>	-	<b>6,254</b>	<b>127,033</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>74,740,963</b>	<b>75,625,689</b>	<b>74,916,009</b>

**Living Sky School Division No. 202**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2019**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	993,470	46,133	83,719,395	1,545,781	8,468,320	599,208	14,112,126	4,857,427	762,167	11,938	115,115,965	114,897,150
Additions/Purchases	-	190,884	-	-	114,614	41,662	211,919	434,781	89,846	-	1,083,706	1,683,824
Disposals	(14,648)	-	(88,876)	-	(182,732)	-	-	-	-	-	(286,256)	(1,465,009)
<b>Closing Balance as of August 31</b>	<b>978,822</b>	<b>237,017</b>	<b>83,630,519</b>	<b>1,545,781</b>	<b>8,400,202</b>	<b>640,870</b>	<b>14,324,045</b>	<b>5,292,208</b>	<b>852,013</b>	<b>11,938</b>	<b>115,913,415</b>	<b>115,115,965</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	2,307	58,083,806	1,286,194	4,858,165	535,020	11,202,812	3,705,728	706,951	-	80,380,983	78,201,553
Amortization of the Period	-	11,851	1,242,078	56,115	657,984	29,728	686,028	603,215	39,243	-	3,326,242	3,566,447
Disposals	-	-	(59,066)	-	(173,146)	-	-	-	-	-	(232,212)	(1,387,017)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>14,158</b>	<b>59,266,818</b>	<b>1,342,309</b>	<b>5,343,003</b>	<b>564,748</b>	<b>11,888,840</b>	<b>4,308,943</b>	<b>746,194</b>	<b>N/A</b>	<b>83,475,013</b>	<b>80,380,983</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	993,470	43,826	25,635,589	259,587	3,610,155	64,188	2,909,314	1,151,699	55,216	11,938	34,734,982	36,695,597
Closing Balance as of August 31	978,822	222,859	24,363,701	203,472	3,057,199	76,122	2,435,205	983,265	105,819	11,938	32,438,402	34,734,982
<b>Change in Net Book Value</b>	<b>(14,648)</b>	<b>179,033</b>	<b>(1,271,888)</b>	<b>(56,115)</b>	<b>(552,956)</b>	<b>11,934</b>	<b>(474,109)</b>	<b>(168,434)</b>	<b>50,603</b>	<b>-</b>	<b>(2,296,580)</b>	<b>(1,960,615)</b>
<b>Disposals</b>												
Historical Cost	14,648	-	88,876	-	182,732	-	-	-	-	-	286,256	1,465,009
Accumulated Amortization	-	-	59,066	-	173,146	-	-	-	-	-	232,212	1,387,017
<b>Net Cost</b>	<b>14,648</b>	<b>-</b>	<b>29,810</b>	<b>-</b>	<b>9,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,044</b>	<b>77,992</b>
Price of Sale	-	-	115,704	-	10,170	-	-	-	-	-	125,874	104,680
<b>Gain (Loss) on Disposal</b>	<b>(14,648)</b>	<b>-</b>	<b>85,894</b>	<b>-</b>	<b>584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,830</b>	<b>26,688</b>

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$95,499 (2018 - \$143,248) representing \$95,499 (2018 - \$143,248) in Furniture and Equipment. Amortization of \$47,749 (2018 - \$47,749) has been recorded on these assets.

**Living Sky School Division No. 202**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		(Restated - Note 16)
Amortization of Tangible Capital Assets (Schedule C)	3,326,242	3,566,447
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(71,830)	(26,688)
<b>Total Non-Cash Items Included in Deficit</b>	<b>3,254,412</b>	<b>3,539,759</b>

**Living Sky School Division No. 202**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(403,944)	14,821,039
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,263,680)	1,331,533
Increase in Liability for Employee Future Benefits	56,700	121,500
(Decrease) in Deferred Revenue	(1,063,727)	(1,134,293)
Decrease (Increase) in Inventory of Supplies for Consumption	5,231	(10,712)
(Increase) Decrease in Prepaid Expenses	(35,585)	649
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(2,705,005)</b>	<b>15,129,716</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

**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 Living Sky School Division No. 202” and operates as “Living Sky School Division No. 202”. 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) 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 \$1,519,700 (2018: \$1,463,000) because actual experience may differ significantly from actuarial estimations.
- valuation allowance for other receivables of \$26,468 (2018: \$26,468) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization for \$3,326,242 (2018: \$3,566,447) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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.

**c) 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



**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

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, and long-term debt.

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.

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

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

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

**Portfolio Investments** consist of term deposits and equity in co-operatives. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (c).

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

**e) Non-Financial Assets**

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

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

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

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

Land Improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger and light duty trucks and vans	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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

**Inventory of Supplies for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

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

**f) 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.

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

**Long-Term Debt** is comprised of capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**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.

**g) Employee Pension 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 Saskatchewan Teachers' Superannuation Plan (STSP). 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.

**h) 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 revenues include the following:

**i) Government Transfers (Grants)**

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

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

**ii) Property Taxation**

On January 1, 2018, pursuant to the *Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were 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. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation year.

**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.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2019	2018
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Term deposits	\$ 68,600	\$ 88,600
Credit Union Member Rewards	50,444	33,618
Member Equity in Co-op Organizations	43,774	35,377
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 162,818</b>	<b>\$ 157,595</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
						(Restated - Note 16)
Governance	\$ 165,559	\$ 195,673	\$ -	\$ -	\$ 361,232	\$ 333,111
Administration	2,351,990	338,054	-	95,769	2,785,813	2,552,532
Instruction	42,497,126	3,624,958	-	1,266,772	47,388,856	48,097,324
Plant	3,493,808	6,164,526	-	1,210,672	10,869,006	9,150,088
Transportation	2,352,755	4,360,081	-	750,254	7,463,090	7,424,309
Tuition and Related Fees	-	598,173	-	-	598,173	387,005
School Generated Funds	-	1,880,659	-	-	1,880,659	1,934,758
Complementary Services	2,847,882	141,824	-	-	2,989,706	3,143,471
External Services	648,920	631,205	-	2,775	1,282,900	1,766,378
Other	-	-	6,254	-	6,254	127,033
<b>TOTAL</b>	<b>\$54,358,040</b>	<b>\$17,935,153</b>	<b>\$ 6,254</b>	<b>\$ 3,326,242</b>	<b>\$75,625,689</b>	<b>\$74,916,009</b>

**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include non-vested sick leave payout, vacation banks and paid-time-off banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018, and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

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<b>Liability for Employee Future Benefits</b>	<b>2019</b>	<b>2018</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,220,900</b>	<b>\$ 1,382,100</b>
Current period service cost	112,600	129,100
Interest cost	38,700	39,900
Benefit payments	(84,700)	(57,100)
Actuarial (gains) losses	161,200	(273,100)
<b>Accrued Benefit Obligation - end of year</b>	<b>1,448,700</b>	<b>1,220,900</b>
Unamortized Net Actuarial Gains	71,000	242,100
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,519,700</b>	<b>\$ 1,463,000</b>
<b>Employee Future Benefits Expense</b>	<b>2019</b>	<b>2018</b>
Current period service cost	\$ 112,600	\$ 129,100
Amortization of net actuarial (gain) loss	(9,900)	9,600
<b>Benefit cost</b>	<b>102,700</b>	<b>138,700</b>
Interest cost	38,700	39,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 141,400</b>	<b>\$ 178,600</b>

**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 Saskatchewan Teachers' Superannuation Plan (STSP)**

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP 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 Saskatchewan for the STSP.

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

	<b>2019</b>			<b>2018</b>
	<b>STRP</b>	<b>STSP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	471	6	477	487
Member contribution rate (percentage of salary)	9.50 % / 11.70 %	6.05 % / 7.85 %	6.05 % / 11.70 %	6.05% / 13.50%
Member contributions for the year	\$ 3,302,030	\$ 3,544	\$ 3,305,574	\$ 3,927,754

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

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	<b>2019</b>	<b>2018</b>
Number of active School Division members	490	495
Member contribution rate (percentage of salary)	9.00%	8.15% / 9.00%
School Division contribution rate (percentage of salary)	9.00%	8.15% / 9.00%
Member contributions for the year	\$ 1,315,471	\$ 1,180,957
School Division contributions for the year	\$ 1,315,471	\$ 1,180,957
Actuarial extrapolation date	Dec-31-2018	Dec-31-2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

**7. ACCOUNTS RECEIVABLE**

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

	<b>2019</b>			<b>2018</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 757,030	\$ 26,468	\$ 730,562	\$ 353,086	\$ 26,468	\$ 326,618
<b>Total Accounts Receivable</b>	<b>\$ 757,030</b>	<b>\$ 26,468</b>	<b>\$ 730,562</b>	<b>\$ 353,086</b>	<b>\$ 26,468</b>	<b>\$ 326,618</b>

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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<u>2019</u>	<u>2018</u>
		(Restated)
Accrued Salaries and Benefits	\$ 601,536	\$ 943,674
Supplier Payments	1,945,378	2,865,423
Other - Accrued Interest	3,191	4,688
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,550,105</b>	<b>\$ 3,813,785</b>

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	<u>2019</u>	<u>2018</u>
		(Restated)
Capital Lease: Concentra Bank - Copier lease repayable in annual installments of \$51,453 including interest at 4.34%. The lease is due November, 2020.	\$ 97,022	\$ 142,754
<b>Total Long-Term Debt</b>	<b>\$ 97,022</b>	<b>\$ 142,754</b>

**Future principal repayments over the next 2 years are estimated as follows:**

	<u>Capital Leases</u>	<u>Total</u>
2020	\$ 47,558	\$ 47,558
2021	49,464	49,464
<b>Total</b>	<b>\$ 97,022</b>	<b>\$ 97,022</b>

**Principal and interest payments on the long-term debt are as follows:**

	<u>2019</u>	<u>2018</u>
Principal	\$ 45,732	\$ 148,243
Interest	4,226	9,903
<b>Total</b>	<b>\$ 49,958</b>	<b>\$ 158,146</b>



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**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
<b>Capital projects:</b>				
Federal capital tuition	\$ 2,037,169	\$ 10,746	\$ 1,060,228	\$ 987,687
<b>Total capital projects deferred revenue</b>	<b>2,037,169</b>	<b>10,746</b>	<b>1,060,228</b>	<b>987,687</b>
<b>Non-Capital deferred revenue:</b>				
Other	14,245	-	14,245	-
<b>Total non-capital deferred revenue</b>	<b>14,245</b>	<b>-</b>	<b>14,245</b>	<b>-</b>
<b>Total Deferred Revenue</b>	<b>\$ 2,051,414</b>	<b>\$ 10,746</b>	<b>\$ 1,074,473</b>	<b>\$ 987,687</b>

**11. COMPLEMENTARY SERVICES**

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community & Inter- Agency Liaison	Other Programs	2019	2018
<b>Revenues:</b>					
Operating Grants	\$889,488	\$ 662,895	\$ 43,544	\$ 1,595,927	\$ 1,588,532
Fees and Other Revenues	-	-	70,676	70,676	74,514
<b>Total Revenues</b>	<b>889,488</b>	<b>662,895</b>	<b>114,220</b>	<b>1,666,603</b>	<b>1,663,046</b>
<b>Expenses:</b>					
Tuition & Other Related Fees	728	-	-	728	7,665
Salaries & Benefits	872,556	1,975,326	-	2,847,882	2,938,317
Instructional Aids	25,966	-	2,573	28,539	29,802
Supplies and Services	2,481	-	97,933	100,414	156,156
Non-Capital Equipment	-	-	-	-	3,792
Communications	-	-	894	894	-
Travel	2,344	-	-	2,344	915
Professional Development (Non-Salary Costs)	2,315	-	-	2,315	2,208
Student Related Expenses	6,590	-	-	6,590	4,616
<b>Total Expenses</b>	<b>912,980</b>	<b>1,975,326</b>	<b>101,400</b>	<b>2,989,706</b>	<b>3,143,471</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (23,492)</b>	<b>\$(1,312,431)</b>	<b>\$ 12,820</b>	<b>\$(1,323,103)</b>	<b>\$(1,480,425)</b>

**12. 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.

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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	Invitational Shared Services Initiative	Following Their Voices	Cafeteria	Associate Schools*	Other Programs	2019	2018
<b>Revenues:</b>							
Operating Grants	\$ 300,000	\$ -	\$ -	\$ 388,798	\$ -	\$ 688,798	\$ 832,830
Fees and Other Revenues	-	134,668	179,365	7,000	64,246	385,279	254,867
<b>Total Revenues</b>	<b>300,000</b>	<b>134,668</b>	<b>179,365</b>	<b>395,798</b>	<b>64,246</b>	<b>1,074,077</b>	<b>1,087,697</b>
<b>Expenses:</b>							
Grant Transfers	200,000	-	-	-	-	200,000	732,945
Tuition & Other Related Fees	-	-	-	75,234	-	75,234	124,024
Salaries & Benefits	91,579	128,541	143,144	285,316	340	648,920	587,727
Instructional Aids	-	373	-	1,175	-	1,548	-
Supplies and Services	-	-	217,091	-	-	217,091	178,312
Building Operating Expenses	-	-	-	26,088	3,235	29,323	34,743
Communications	-	-	-	789	-	789	2,193
Travel	-	823	-	-	-	823	221
Professional Development	-	-	-	196	-	196	339
Student Related Expenses	20,335	8,058	-	7,000	-	35,393	37,317
Contracted Transportation & Allowances	-	-	-	-	70,808	70,808	65,047
Amortization of Tangible Capital Assets	-	-	-	-	2,775	2,775	3,510
<b>Total Expenses</b>	<b>311,914</b>	<b>137,795</b>	<b>360,235</b>	<b>395,798</b>	<b>77,158</b>	<b>1,282,900</b>	<b>1,766,378</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (11,914)</b>	<b>\$ (3,127)</b>	<b>\$ (180,870)</b>	<b>\$ -</b>	<b>\$(12,912)</b>	<b>\$ (208,823)</b>	<b>\$(678,681)</b>

\*Associate Schools – see table below for details of revenues and expenses by school.

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian Academy	Meadow Lake Christian Academy	2019	2018
<b>Revenues:</b>				
Operating Grants	\$ 209,353	\$ 179,445	\$ 388,798	\$ 487,830
Fees and Other Revenues	7,000	-	7,000	-
<b>Total Revenues</b>	<b>216,353</b>	<b>179,445</b>	<b>395,798</b>	<b>487,830</b>
<b>Expenses:</b>				
Tuition & Other Related Fees	19,073	56,161	75,234	124,024
Salaries & Benefits	162,616	122,700	285,316	335,789
Instructional Aids	641	534	1,175	-
Building Operating Expenses	26,088	-	26,088	28,017
Communications	789	-	789	-
Professional Development	146	50	196	-
Student Related Expenses	7,000	-	7,000	-
<b>Total Expenses</b>	<b>216,353</b>	<b>179,445</b>	<b>395,798</b>	<b>487,830</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**13. 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, for example, school generated funds,

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scholarship funds, grants, etc. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the designated assets.

Details of accumulated surplus are as follows:

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
<b>Invested in Tangible Capital Assets:</b>				
	(Restated - Note 16)			
Net Book Value of Tangible Capital Assets	\$ 34,734,982	\$ 1,083,706	\$ 3,380,286	\$ 32,438,402
Less: Debt owing on Tangible Capital Assets	(142,754)	-	(45,732)	(97,022)
	<b>34,592,228</b>	<b>1,083,706</b>	<b>3,334,554</b>	<b>32,341,380</b>
<b>PMR maintenance project allocations (1)</b>	<b>2,954,905</b>	<b>1,925,877</b>	<b>1,777,310</b>	<b>3,103,472</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	<b>11,400</b>	<b>-</b>	<b>-</b>	<b>11,400</b>
<b>Other:</b>				
Early Learning Intensive Supports Grant	-	40,000	10,859	29,141
Facilities Renewal	5,472,859	-	-	5,472,859
Invitational Shared Services Initiative Grant	61,081	300,000	313,476	47,605
Jordan's Principle	287,954	183,051	361,088	109,917
LINC PD	113,617	-	-	113,617
Mental Health Capacity Building Grant	-	290,787	156,541	134,246
Safe Talk Training Grant	-	9,000	4,767	4,233
Scholarship funds	157,197	10,914	13,330	154,781
School Based Budgets	2,028,723	-	-	2,028,723
School Generated Funds	1,157,406	114,260	-	1,271,666
Tax Loss Compensations	3,711,713	-	-	3,711,713
	<b>12,990,550</b>	<b>948,012</b>	<b>860,061</b>	<b>13,078,501</b>
<b>Unrestricted Surplus</b>	<b>2,185,652</b>	<b>-</b>	<b>358,432</b>	<b>1,827,220</b>
<b>Total Accumulated Surplus</b>	<b>\$ 52,734,735</b>	<b>\$ 3,957,595</b>	<b>\$ 6,330,357</b>	<b>\$ 50,361,973</b>

- (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.

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 9, 2018, and the Minister of Education on August 22, 2018.

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**15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- Student transportation services contract, variable monthly cost based on routes, with FirstCanada ULC for the period July 1, 2018, to June 30, 2025, with a school division option to extend the contract to June 30, 2028. Costs for the current year were \$3,056,043 (2018 - \$1,889,699).
- Capital lease obligations, as follows:

	<b>Capital Leases</b>	
	<b>Copiers</b>	<b>Total Capital</b>
<b>Future minimum lease payments:</b>		
2020	\$ 51,453	<b>\$ 51,453</b>
2021	51,455	<b>51,455</b>
<b>Total future minimum lease payments</b>	102,908	<b>102,908</b>
<b>Interest and executory costs</b>	(5,886)	<b>(5,886)</b>
<b>Total Lease Obligations</b>	<b>\$ 97,022</b>	<b>\$ 97,022</b>

**16. CORRECTION OF PRIOR PERIOD ERROR**

Subsequent to the year ended August 31, 2018, the school division identified an error in interpretation of tangible capital assets. In prior years, roof replacements, boiler replacements, and building renovations were included in tangible capital assets. However, starting the 2018-19 school year, the Ministry of Education clarified the capitalization policy to state that the expenditure of costs that restore tangible capital assets to working condition and do not add space are to be expensed. As a result, the school division's tangible capital assets, accumulated amortization, and certain expenditures have been restated from those previously reported to account for correction of error. The restatement has impacted the school division's financial statements as follows:

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	Aug 31 2018		Aug 31 2018
	Previous Balance	Adjustment	Restated Balance
<b>Statement of Financial Position</b>			
Tangible Capital Assets	41,143,863	(6,408,881)	34,734,982
<b>Total Non-Financial Assets</b>	<b>41,538,003</b>	<b>(6,408,881)</b>	<b>35,129,122</b>
<b>Accumulated Surplus</b>	<b>59,143,616</b>	<b>(6,408,881)</b>	<b>52,734,735</b>
<b>Statement of Operations and Accumulated Surplus from Operations</b>			
Expenses - plant	8,514,466	635,622	9,150,088
Expenses - school generated funds	1,922,519	12,239	1,934,758
<b>Total Expenses</b>	<b>74,268,148</b>	<b>647,861</b>	<b>74,916,009</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(2,574,330)</b>	<b>(647,861)</b>	<b>(3,222,191)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>61,717,946</b>	<b>(5,761,020)</b>	<b>55,956,926</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>59,143,616</b>	<b>(6,408,881)</b>	<b>52,734,735</b>
<b>Statement of Changes in Net Financial Assets</b>			
Operating (Deficit) for the Year	(2,574,330)	(647,861)	(3,222,191)
Acquisition of Tangible Capital Assets	(2,486,064)	802,240	(1,683,824)
Amortization of Tangible Capital Assets	3,720,826	(154,379)	3,566,447
<b>Statement of Cash Flows</b>			
<b>Operating Activities</b>			
Operating (Deficit) for the Year	(2,574,330)	(647,861)	(3,222,191)
Add Non-Cash Items Included in Deficit	3,694,138	(154,379)	3,539,759
<b>Cash Provided by Operating Activities</b>	<b>16,249,524</b>	<b>(802,240)</b>	<b>15,447,284</b>
<b>Capital Activities</b>			
Cash Used to Acquire Tangible Capital Assets	(2,486,064)	802,240	(1,683,824)
<b>Cash (Used) by Capital Activities</b>	<b>(2,381,384)</b>	<b>802,240</b>	<b>(1,579,144)</b>
<b>Schedule B: Supplementary Details of Expenses</b>			
<b>Plant Operation &amp; Maintenance Expense</b>			
Building Operating Expenses	3,501,047	790,001	4,291,048
Amortization of Tangible Capital Assets	1,402,816	(154,379)	1,248,437
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>8,514,466</b>	<b>635,622</b>	<b>9,150,088</b>
<b>School Generated Funds Expense</b>			
School Fund Expenses	1,602,199	12,239	1,614,438
<b>Total School Generated Funds Expense</b>	<b>1,922,519</b>	<b>12,239</b>	<b>1,934,758</b>
<b>Total Expenses for the Year</b>	<b>74,268,148</b>	<b>647,861</b>	<b>74,916,009</b>
<b>Schedule C - Supplementary Details of Tangible Capital Assets</b>			
<b>Tangible Capital Assets - at Cost</b>			
Opening Balances as of September 1	121,248,720	(6,351,570)	114,897,150
Additions/Purchases	2,486,064	(802,240)	1,683,824
<b>Closing Balances as of August 31</b>	<b>122,269,775</b>	<b>(7,153,810)</b>	<b>115,115,965</b>
<b>Tangible Capital Assets - Amortization</b>			
Opening Balances as of September 1	78,792,103	(590,550)	78,201,553
Amortization for the Period	3,720,826	(154,379)	3,566,447
<b>Closing Balances as of August 31</b>	<b>81,125,912</b>	<b>(744,929)</b>	<b>80,380,983</b>
<b>Net Book Value</b>			
Opening Balances as of September 1	42,456,617	(5,761,020)	36,695,597
Closing Balance as of August 31	41,143,863	(6,408,881)	34,734,982
<b>Change in Net Book Value</b>	<b>(1,312,754)</b>	<b>(647,861)</b>	<b>(1,960,615)</b>

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**17. COMPARATIVE INFORMATION**

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

**18. RISK MANAGEMENT**

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

**i) Credit Risk**

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

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

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

<b>August 31, 2019</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Other Receivables	\$ 669,723	\$ 123,736	\$ 593	\$ -	\$ 545,394
<b>Gross Receivables</b>	<b>669,723</b>	<b>123,736</b>	<b>593</b>	<b>-</b>	<b>545,394</b>
Allowance for Doubtful Accounts	(26,468)	-	-	-	(26,468)
<b>Net Receivables</b>	<b>\$ 643,255</b>	<b>\$ 123,736</b>	<b>\$ 593</b>	<b>\$ -</b>	<b>\$ 518,926</b>

Receivable amounts related to GST 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, monitoring, and forecasts.

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2019**

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

<b>August 31, 2019</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 2,550,105	\$ 2,550,105	\$ -	\$ -	\$ -
Long-term debt	97,022	47,558	-	49,464	-
<b>Total</b>	<b>\$ 2,647,127</b>	<b>\$ 2,597,663</b>	<b>\$ -</b>	<b>\$ 49,464</b>	<b>\$ -</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$5,800,000 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, 2019.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency,
- investing in GICs and term deposits for short terms at fixed interest rates,
- managing cash flows to minimize utilization of its bank line of credit and,
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt.

**Foreign Currency Risk**

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