



Living Sky School Division No. 202
Growth Without Limits, Learning For All

Living Sky School Division No. 202 Annual Report 2014-15



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Living Sky School Division No. 202

Growth Without Limits, Learning For All

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Letter of Transmittal



Honourable Don Morgan Q.C.
Minister of Education

Dear Minister Morgan:

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 2014-15 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Ken Arsenault".

Ken Arsenault, Board Chair

Introduction

This annual report presents an overview of Living Sky School Division's activities and results for the fiscal year September 1, 2014 to August 31, 2015.

It provides a snapshot of Living Sky School Division, its governance structures, students, staff, programs and facilities. It includes information such as an organizational chart, school list, and payee list. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

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

We are 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 that is reminiscent of our past.

Currently, thirty schools are located in 18 communities within the division. Our schools include PreK-12, elementary, high schools and alternate schools with a student population of approximately 5,700 students. Our 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.

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

<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
- Learning to celebrate success

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

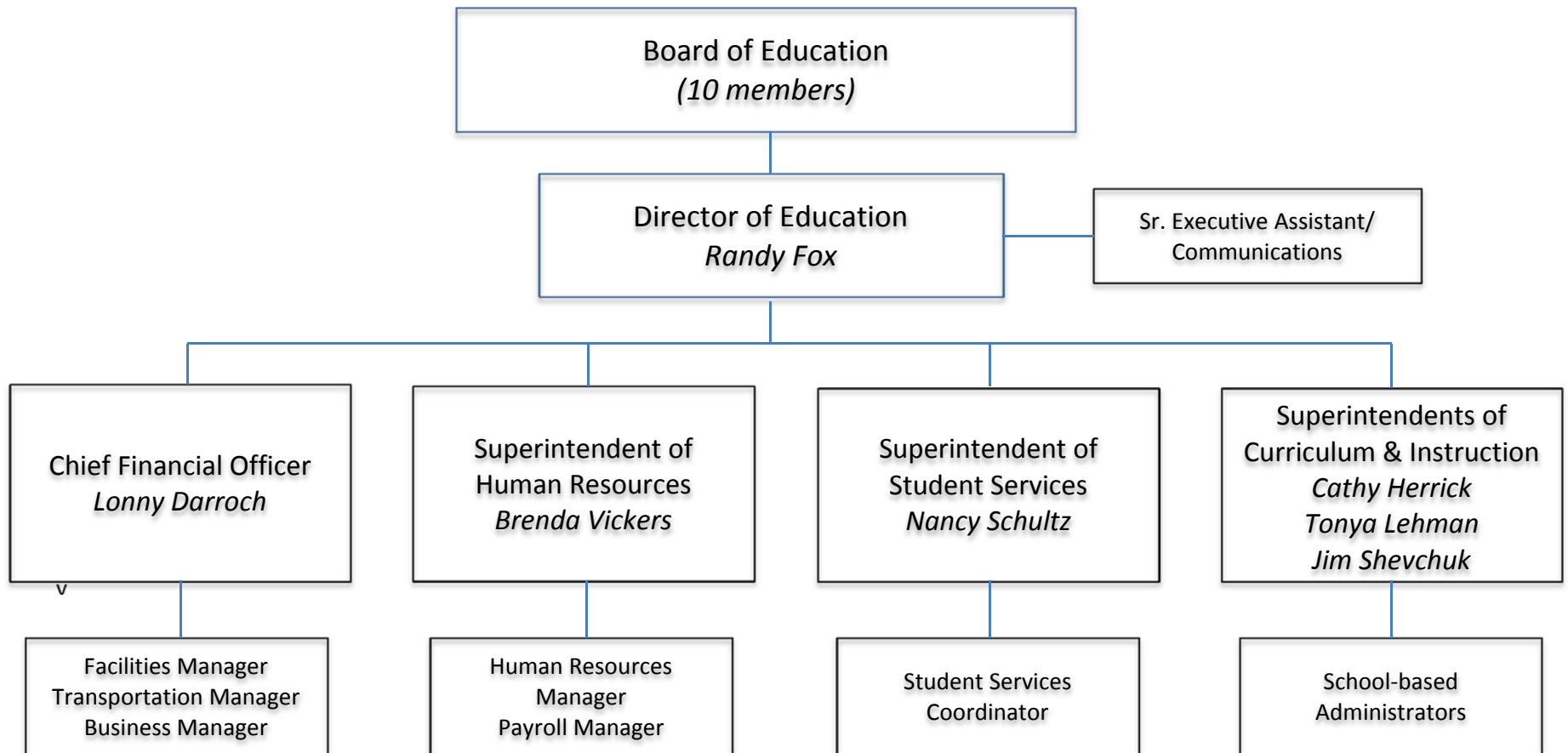
- Care
- Integrity
- Trust
- Honesty
- Mutual Respect
- Courage
- Commitment
- Inclusion
- Innovation
- Transparency

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.

Division Organizational Chart

Living Sky School Division – August 31, 2015



School List

Schools	Grades	Location	Year Built
Leoville Central School	K-12	Leoville	1963, 1967, 1973
Hartley Clark Elementary School	K-6	Spiritwood	1968, 1980
Spiritwood High School	7-12	Spiritwood	1963
Medstead Central School	K-12	Medstead	1940, 1960, 1970
Hafford Central School	K-12	Hafford	1958, 1964
Maymont Central School	K-12	Maymont	1996
Cando Community School	PreK-12	Cando	1965, 1967, 1993, 1995, 2000
Norman Carter Elementary School	K-6	Wilkie	1961, 1971, 1982
McLurg High School	7-12	Wilkie	1976
Cut Knife Elementary School	K-6	Cut Knife	1957
Cut Knife High School	7-12	Cut Knife	1957, 1965, 1973, 1981
Unity Public School	PreK-6	Unity	1958, 1978, 1980
Unity Composite High School	7-12	Unity	1950, 1978, 1980
Macklin School	PreK-12	Macklin	1965, 1980, 1984, 1997, 2001, 2007
Kerrobert Composite School	K-12	Kerrobert	1965, 1990
Luseland	K-12	Luseland	1960, 1984
Battleford Central School	PreK-7	Battleford	1987
St. Vital Catholic School	PreK-7	Battleford	1961
Bready Elementary School	K-7	North Battleford	1960, 1981, 1982, 1984
Connaught Community School	PreK-7	North Battleford	1988
Lawrence Elementary School	PreK-7	North Battleford	1969
Manacowin/Phoenix	Ungraded	North Battleford	1969
McKitrick Community School	PreK-7	North Battleford	1965
North Battleford Comprehensive High School	9-12	North Battleford	1968, 1974

Note: Living Sky School Division also has three Hutterite Colony Schools (Hillvale Colony, Lakeview Colony, and Scott Colony) and two Associate Schools (Heritage Christian School and Meadow Lake Christian Academy).

Program Overview

In order to provide the best education possible for all students, the division offers a wide range of programs in its 30 schools.

The provincially-mandated core curricula, broad areas of learning and cross-curricular competencies are central to all our 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
- International Baccalaureate (IB) programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Levelled Literacy Intervention
- Roadways to Reading (pilot)

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
- Speech and language pathologists
- Student counsellors
- First Nations & Métis achievement consultant
- Student and Community support worker
- Graduation coach

Strategic Direction and Reporting

Introduction of the Education Sector Strategic Plan

Saskatchewan's PreK-12 education sector has undergone a significant shift in strategic planning. Throughout 2013-14, provincial school divisions and the Ministry of Education collaboratively developed an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP aligns the work of all school divisions and the Ministry of Education. The plan was developed using a new planning methodology that integrated priority identification; strategic planning; performance measurement, reporting and review; and, course correction to achieve outcomes. The ESSP identified two one-year, short term priority areas, and five two-to-five year priority areas. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students. Living Sky School Division's Board of Education approved the strategic plan in 2014, along with the Government of Saskatchewan.

The first cycle of the ESSP was deployed in 2014-15.

Enduring Strategies

As a part of the ESSP, education sector leaders developed enduring strategies. Enduring strategies are an expression of the core beliefs of the education sector. The enduring strategies support a Student First approach by placing the student front and centre and ensuring all students in Saskatchewan have the education and skills needed to succeed when they graduate from high school.

The Enduring Strategies include:

- 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
- Alignment of human, physical, and fiscal resources

2014-15 One Year Priorities

ESSP One Year Priority Area: *In partnership with First Nations and Métis stakeholders, develop a First Nations and Métis student achievement initiative.*

2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy, the development of a centralized assessment management and delivery system to measure, track and report student growth, and the development and implementation of data-sharing protocols that facilitate transition plans for students moving through and between systems.

2014-15 School Division Goals and Actions for the One Year Priority

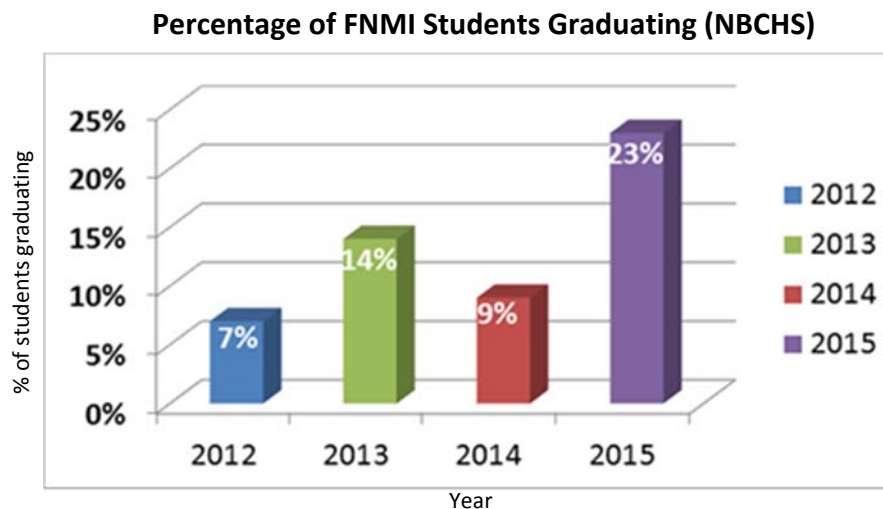
Living Sky School Division has always had a strong First Nations and Métis Education Plan (FNMEP) and has received additional funds to support the plan from the Ministry of Education's First Nations and Métis Education Achievement Funds (FNMEAF). The focus of the FNMEP has been to provide additional supports and services to First Nations Métis (FNM) students to improve educational outcomes.

In 2013-14 Agency Chiefs Tribal Council and Treaty 6 Education partnered with Living Sky School Division under the Invitational Shared Services Initiative (ISSI). Some of the students being served by the partnership reside on the First Nation and are enrolled in provincial schools, while other students reside on the First Nation and attend school on reserve.

Each of the partners recognized that there is a disparity between graduation rates of FNMI students and non FNMI students in Saskatchewan. This disparity results in inequities between the economic opportunities for FNMI students compared to their non FNMI counterparts. To address the current state, the partners decided to share the services of a Graduation Coach.

The goals for the partnership focused on the supports provided by the Graduation Coach to FNMI students. In our future state we wanted to ensure enrolment, engagement, attendance, and graduation rates of FNMI students occurred at the same rates as with their non-aboriginal counterparts.

Measures



Living Sky School Division collected data as a part of the ISSI partnership to monitor the actualization of goals. The concentration on interventions, teacher advocacy and a focused effort from administration has shown a positive increase in the number of self-declared FNMI students successfully completing Grade 12. For these students this is a statistically significant improvement that will have life altering improvements. The above chart shows the percentage of self-declared FNMI students graduating at North Battleford Comprehensive High School since the ISSI partnership began.

Source: Living Sky School Division No. 202, 2015

ESSP One Year Priority Area: *Identify and implement a unified set of provincial high impact reading assessment, instruction, and intervention strategies in 2014-15.*

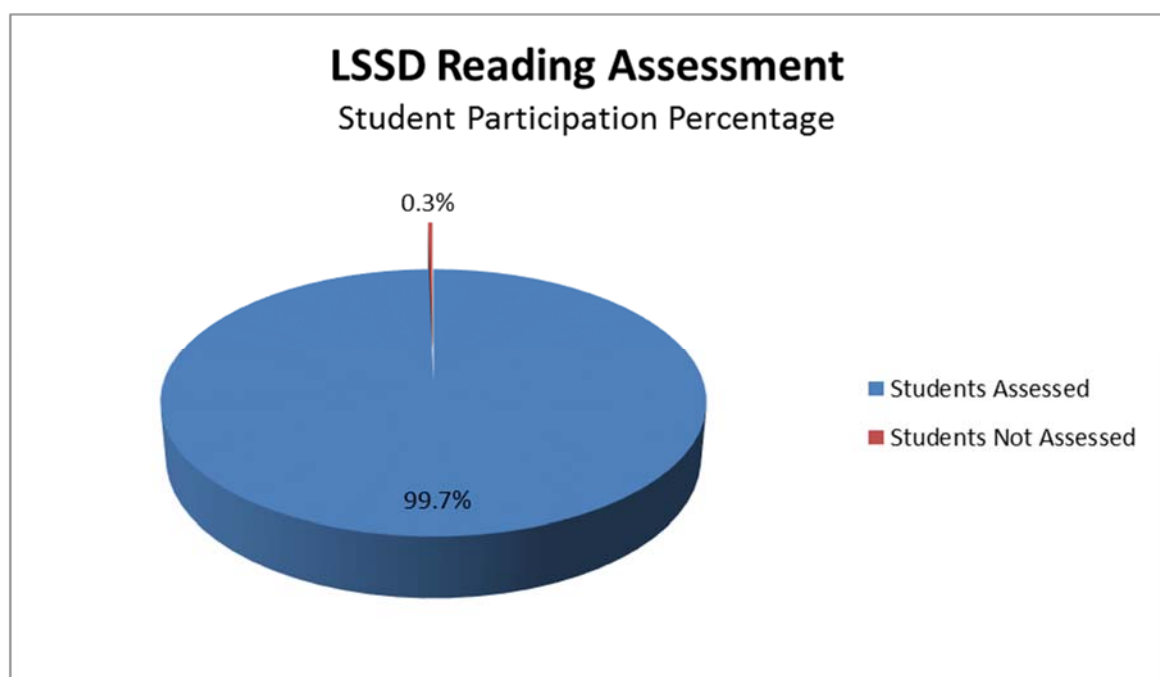
2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include the collection of Grade 3 reading levels for all students in Saskatchewan, the development of a sector reading strategy, and the creation of provincial and school division primary grade reading literacy teams.

2014-15 School Division Goals and Actions for One Year Priority

Reading data is collected for all grades 1-3 students in Living Sky School Division using the Fountas and Pinnell Benchmark Reading Assessment. Students are assessed by their classroom teacher two times per year. The fall data informs teacher practice to maximize each student's reading potential, while spring data measures students' annual growth in reading. This data is also used to plan extra student supports as needed (i.e. Levelled Literacy Intervention, Roadways to Reading).

Measures



Our data shows that most students were assessed in 2014-15. Only 0.3% of students were not assessed due to absenteeism during the month long testing window.

Source: Living Sky School Division No. 202, 2015

2014-15 Two to Five Year Priorities

ESSP Two to Five Year Priority Area: *By June 2020, 80% of students will be at grade level or above in reading, writing, and math.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the purchase of a provincial data system to track student achievement, the development of an instructional practices model for reading, writing, and math, the development of a job-embedded professional learning model, and the development and implementation of division-based common math assessments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

By June 2015, at least 78% of Grade 3 students will be reading at or above grade level.

By June 2018, 80% of Grades 5 and 8 students will be proficient on identified numeracy outcomes on the provincial math assessment.

By June 2020, at least 80% of Grades 4, 7, and 10 students will be proficient on the provincial writing assessment.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

By June 2015, at least 78% of Grade 3 students in Living Sky School Division will be reading at or above grade level.

By June 2018, 80% of Grades 5 and 8 students in Living Sky School Division will be proficient on identified numeracy outcomes on the provincial math assessment.

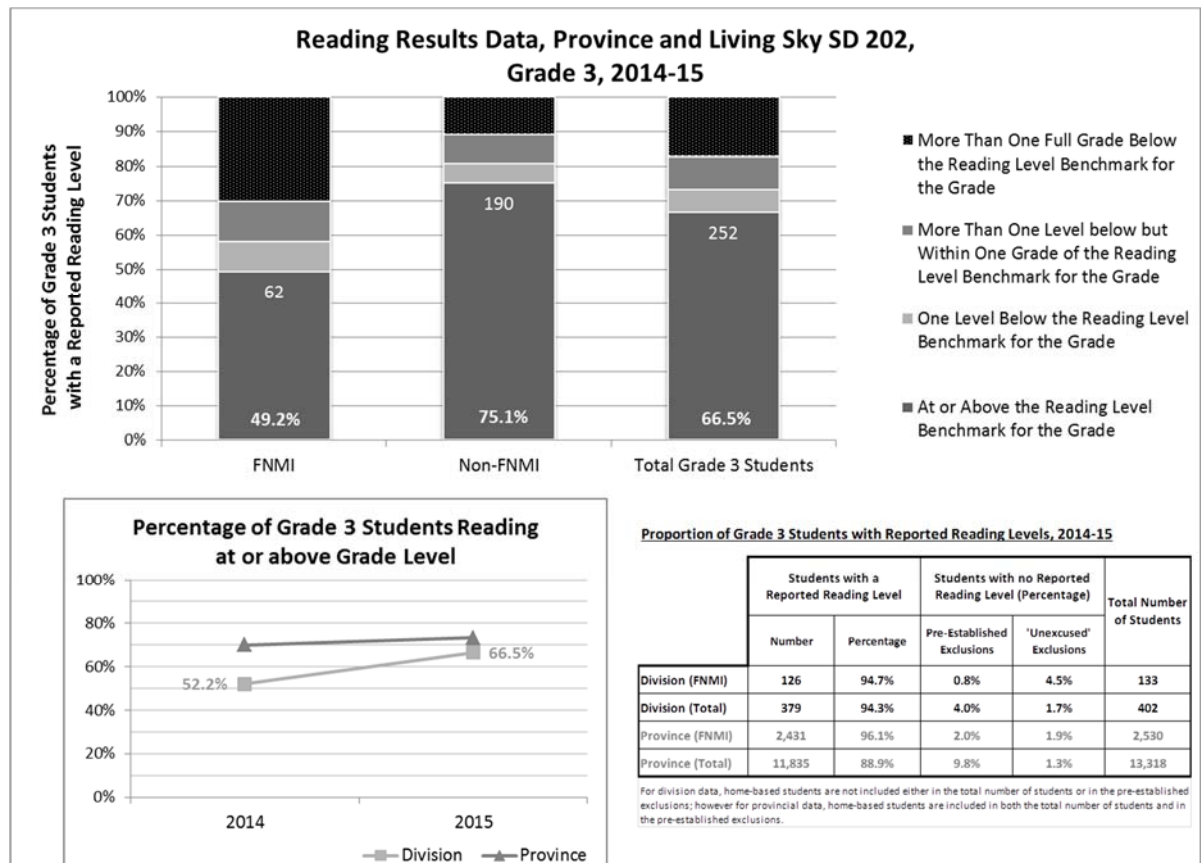
By June 2020, at least 80% of Grades 4, 7, and 10 students in Living Sky School Division will be proficient on the provincial writing assessment.

Teachers' confidence in administering a common reading assessment continued to be strengthened by additional training and a review of the data. Five schools piloted a dynamic data driven decision-making model (D4 schools) focusing on intensive intervention for groups of struggling readers were undertaken to inform future decisions relative to reading and writing interventions. In addition, all teachers were involved in collaborative scoring of division-wide common assessment tasks.

First Steps in Math training sessions are offered to all teachers to ensure the use of research based best practices. In addition, Math teachers came together in a professional learning community to support division-wide math initiatives.

In pursuit of the division goal to increase numeracy skills a lead group of teachers developed and implemented numeracy performance tasks that were used to collect baseline data in grades 2, 5, 8, and 10 in 2014-15.

Measures



Note:

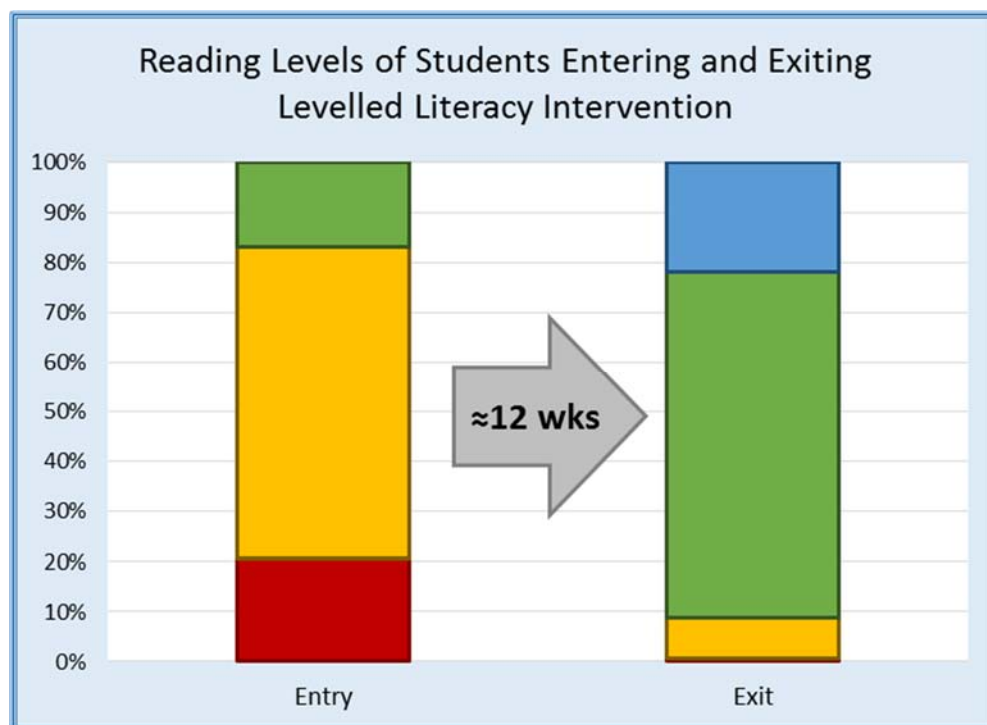
Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Student Data System (Data run on Nov 5, 2015).

According to our spring scores, more students are reading at or above grade level than in previous years. Spring 2015 results show that 63% of students assessed were reading at Proficient or Mastery levels. This year's data showed an important shift: fewer students are struggling and more are reading well.



Literacy Coaches were embedded in each elementary school in the fall of 2014. Coaches received monthly professional development sessions that focused on the components of reading and best practice relative to literacy instruction. Coaches worked alongside grades 1-6 teachers to strengthen literacy strategies at the Universal Tier 1 Level. Literacy coaches also conducted Levelled Literacy Intervention groups targeting students at the Approaching level, in Grades 2 and 3 primarily. The data below shows that 83% of students entering LLI groups were reading below grade level. After approximately 12 weeks, 91% students emerged from the intervention groups reading at or above grade level expectations.

Source: Living Sky School Division No. 202, 2015

ESSP Two to Five Year Priority Area: *By June 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis achievement and graduation rates.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the engagement of First Nations and Métis leaders to develop partnerships and plans to increase student achievement and graduation rates, the identification or development of instruments to measure student progress, the facilitation of student transition plans, and the development of First Nations language programming.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

*Achieve an increase **% increase in the First Nations and Métis graduation rate per year.*

2014-15 School Division Goals and Actions for the Two to Five Year Priority

Living Sky School Division has partnered with Agency Chiefs Tribal Council (ACTC) and Treaty 6 Education Council to implement the ISSI . The goal of the ACTC partnership was to improve speech-language and occupational therapy services for FNMI students. In collaboration with Spiritwood High School, a Liaison Worker was hired to support FNMI families and students. The Treaty 6 partnership goal was to increase graduation rates and success of FNMI students at North Battleford Comprehensive High School. A graduation coach was hired in 2013-14 to support the Gateway to Success program at the high school.

Measures

Average Final Marks in Selected Secondary-Level Courses 2014-15						
Subject	All Students		Non-FNMI		FNMI	
	Province	Living Sky SD	Province	Living Sky SD	Province	Living Sky SD
English Language Arts A 10	72.4	73.6	75.1	77.3	61.5	62.1
English Language Arts B 10	72.7	75.7	75.2	78.0	61.7	67.0
Science 10	71.2	68.9	74.1	72.7	59.7	56.6
Math: Workplace and Apprenticeship 10	71.3	70.7	74.6	74.2	59.2	57.4
Math: Foundations and Pre-calculus 10	71.3	69.9	73.2	71.8	60.5	58.8
English Language Arts 20	73.4	73.9	75.1	75.7	64.4	66.4
Math: Workplace and Apprenticeship 20	67.2	70.8	69.3	77.3	62.0	54.0
Math: Foundations 20	72.3	74.9	73.8	76.7	64.4	61.6

Note:

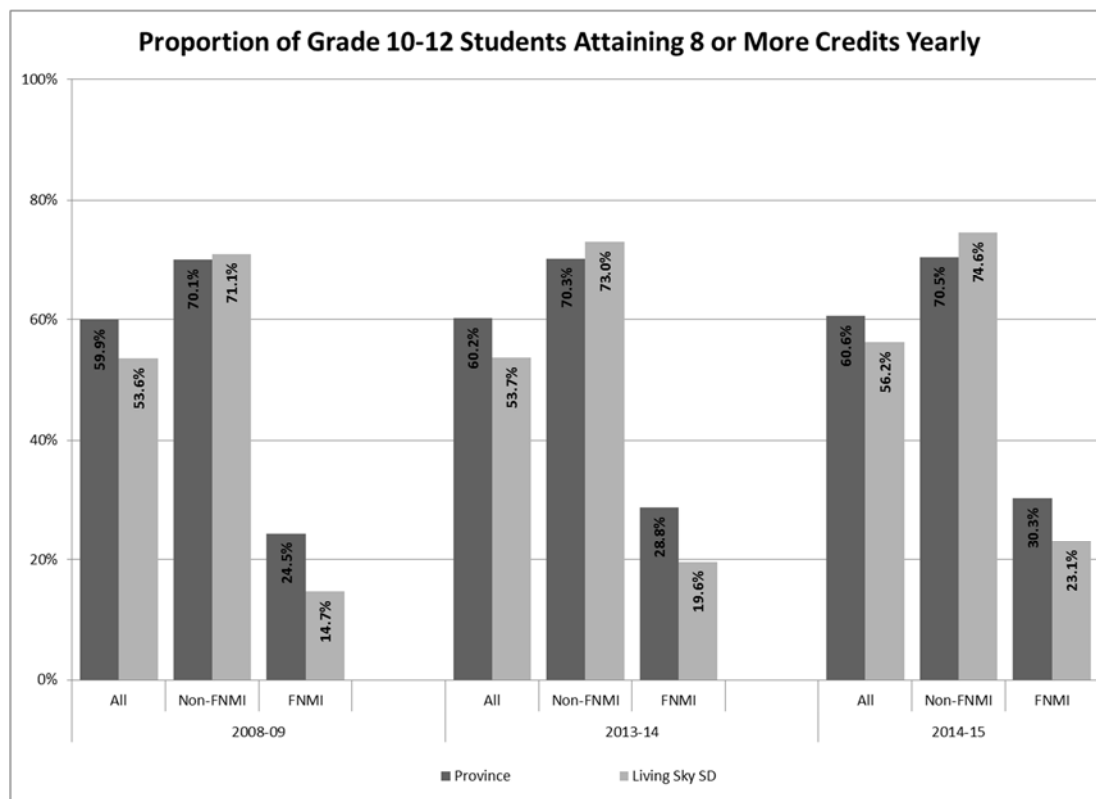
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Average Final Marks – Living Sky School Division is proud to continue to celebrate the academic accomplishments of its students. In 2014-15, the average final marks for all Living Sky School Division students are slightly above the provincial average in most subject

areas. Average final marks for Non-FNMI students in Living Sky School Division are all higher than the FNMI students in the Division. Living Sky School Division has shown an increase in self-identified FNMI students in 2014-15. The division is proud of the FNMI students' efforts in surpassing the provincial average in literacy. We recognize the need to continually focus on this indicator, especially in mathematics.



Note:

Proportions 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 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Credit Attainment – Credit attainment provides a strong predictive indicator of 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. Overall, Living Sky School Division has had a slight increase in credit attainment rates for all students from 53.7% of students receiving 8 or more credits per year in 2013-14 to 56.2% in 2014-15. The same is true for FNMI students, with 23.1% of these students receiving eight or more credits in

2014-15, up from 19.6% in 2013-14. The rate of growth is similar in the Non-FNMI student group and we are proud of their steady increase in credit attainment. We recognize that there is still a significant gap between FNMI student credit attainment and non-FNMI student credit attainment (74.6% in 2014-15). We are confident that by continuing with the graduation coach program, First Nation and Métis partnerships including Elders' involvement, we will continue to see an increase in FNMI student achievement.

ESSP Two to Five Year Priority Area: *Saskatchewan's graduation rate will be 85% by 2020.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include a review of provincial high school graduation requirements, the development of a Grade 9 transition from high school plan, and support for embedded professional development for teachers.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

Achieve a 3% total increase in the provincial graduation rate per year.

By June 2020, all students report high levels of engagement in their learning.

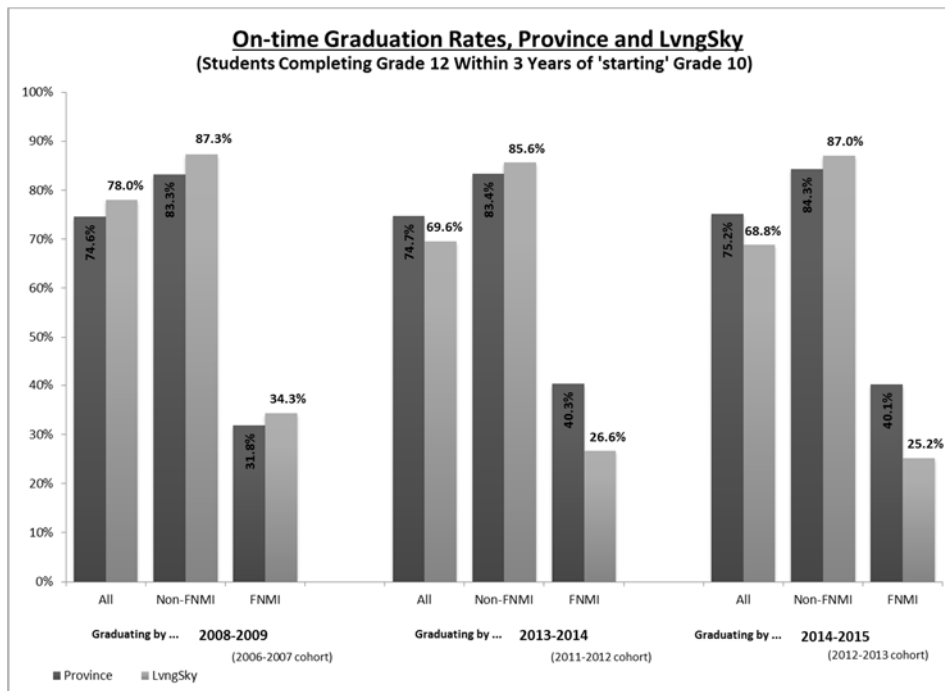
2014-15 School Division Goals and Actions for the Two to Five Year Priority

Increased student literacy and achievement is a priority for Living Sky School Division. Our school division's goals aligned with the ESSP graduation outcomes.

Some of the actions we have taken over the past year to achieve our goals include:

- Providing teaching professional development to allow teachers to respond to student needs by using appropriate research proven instructional and assessment strategies;
- Working hard at sustaining culturally sensitive schools. An example would be the Shared History to Shared Hope: A Residential School Project; and
- Examining school and division practices and policy to ensure they are not barriers to student graduation;

Measures



Note:

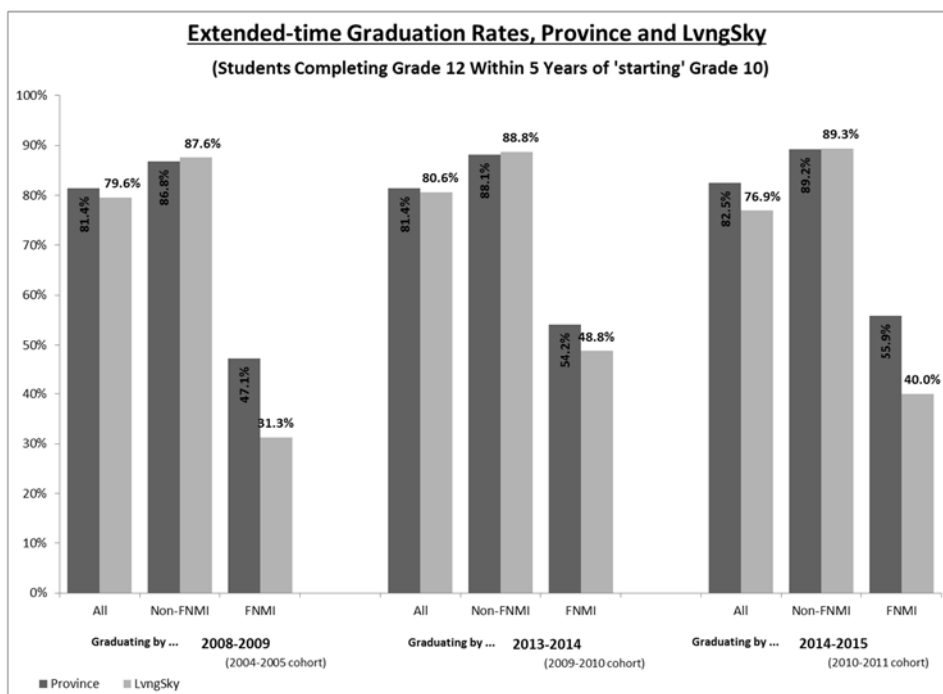
On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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Source: Ministry of Education, 2015

Three Year Graduation Rates – In 2014-15, the graduation rate for all Living Sky students was 68.8%, a slight decrease from the 2013-14 graduation rate of 69.6%. The FNMI student graduation rate also slightly decreased from 26.6% in 2013-14 to 25.2% in 2014-15. This year showed a strong result of 87% for our Non-FNMI students. This pattern of graduation has remained consistent for the past ten years. Overall, Living Sky students' three graduation rate of 68.8% is lower than the 75.2% graduation rate for the province. We have learned a great deal from our examination of school and division practices and will continue to foster First Nations and Métis partnerships and school programming to reduce barriers to student graduation and increase positive student engagement.



Note:

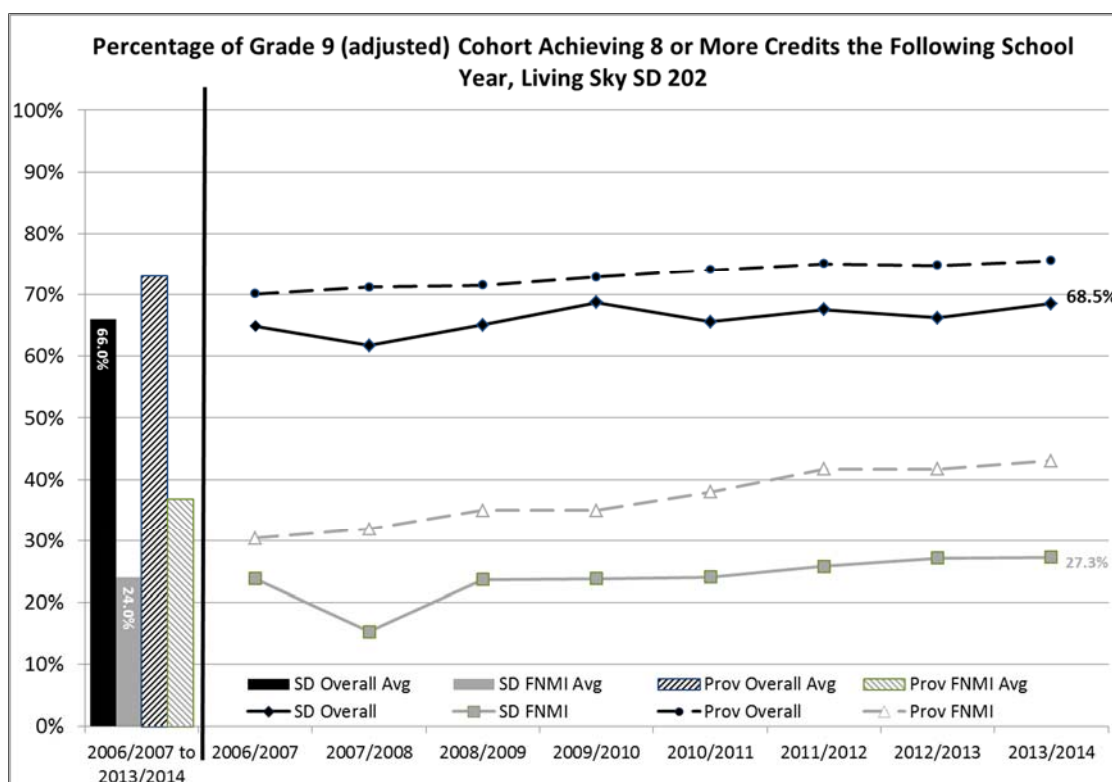
Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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Source: Ministry of Education, 2015

Five Year Graduation Rates – Some students require more time to complete all the courses necessary for graduation, so continue in school longer than three years after beginning Grade 10. Nine out of ten students in the Non-FNMI group are graduating within the five year window. As compared to the provincial numbers, Living Sky School Division's 5 year graduation rates are below the mean. It is our hope that with the credit recovery programs in our high schools, the ISSI graduation coach model and the hard work of our students these numbers will continue to rise. In 2014-15, FNMI students had a five-year graduation rate of 40% which is a decrease from 2013-14 when the FNMI graduation rate was 48.8%; however it is a 28% increase from 2008-09. Living Sky School Division continues to work with First Nation and Métis partnership organizations to improve FNMI graduation rates.



Notes:

Grade 9 school year cohort is defined as the group of students enrolled in Grade 9 for the first time in a particular school year (according to the ministry Student Data System), adjusted in the following ways: 1) Students 12 and younger, and students 18 and older, as of Sep 30 of the Grade 9 school year, are excluded; and, 2) Students without a base enrolment on or after Sep 30 are excluded; 3) Students enrolled in Functionally Integrated or special education programs are excluded; and, 4) Students whose enrolment outcome is 'deceased', 'transferred to out-of-province schooling', or 'transferred to out-of-country schooling' prior to June 1st of the school year immediately following Grade 9 cohort placement are excluded. Students are assigned to the school division in which the student last enrolled in the year that they became part of the Grade 9 cohort.

Percentages 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Transition from Grade 9 to 10 – This can be a difficult transition for students who have not reached all curricular outcomes from each subject area in the elementary grades. On average, 66% of students enrolled in Grade 10 for the first time in 2014-15 achieved 8 or

more credits; of those students who are FNMI, only 24% had achieved 8 or more credits. Our division's overall results are slightly higher than the provincial results of 64% for all students, and our FNMI students' results are lower than the provincial results of 38% for FNMI students. These results seem to align with the graduation rates for our school division.

ESSP Two to Five Year Priority Area: *By 2017, the increase in operational education spending will not exceed the general wage increases and inflationary costs within the sector while being responsive to the challenges of student need, population growth, and demographic changes.*

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority area include an analysis of funding relative to costs, a review of the Deloitte report to identify areas of savings, the implementation of a LEAN philosophy across school divisions, and the opportunity to identify shared services across school divisions.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

Achieve accumulated operational savings by 2016 to reassign to system strategies.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

Living Sky School Division participated in two LEAN events in 2014-15. The first LEAN project focused on student learning. Grade 3 division-wide common writing tasks were completed and submitted electronically. Efficiencies were created in time savings which was complemented by better results in student learning. There was greater student confidence in word processing skills with better results in writing proficiency. The second LEAN project was a technology device roll out. Direct shipping of devices from the factory to the schools reduced three steps in the value chain. Streamlined image process reduced implementation time by 45 minutes per unit. Self-service image and software install allowed teachers to fix problems and receive updates without service tickets allowing the Information Communication Systems (technology) department to work on higher value projects and support larger numbers of devices. Apple DEP configured iPads for drop shipping allowing for similar savings. Technicians were able to reduce trips for deployment by roughly one-third (\$4,000 mileage, 429 windshield hours@100/hour) Deployment time was reduced from 36 working days the previous year to 19 working days.

ESSP Two to Five Year Priority Area: *By June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE).*

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority include the gathering of provincial Kindergarten baseline data, aligning the work of the ESSP with the SK Child and Family Agenda,

completing an environmental scan of current data available across sectors, exploring additional formative early learning assessments, establishing of a bank of developmentally appropriate targeted supports, and creating an incremental plan for universal access to high-quality early learning environments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

In 2014-15, all school divisions will administer the Early Years Evaluation to all Kindergarten students to establish baseline data.

By June 2015, align the work of the Education Sector Strategic Plan with the Saskatchewan Child and Family interministerial table.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

Living Sky School Division has identified the following goal aligns with the ESSP priority area Ready for Learning:

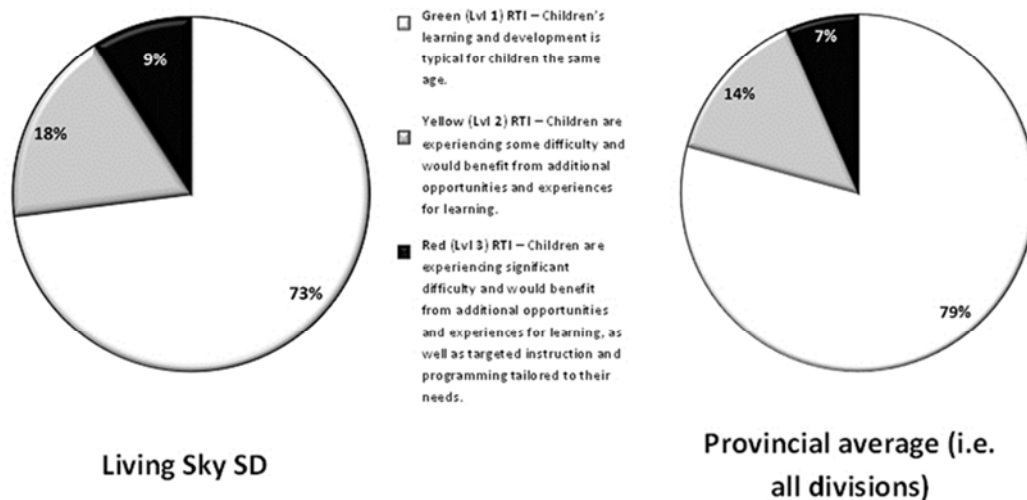
- Creating high quality Prekindergarten and Kindergarten learning environments where effective universal strategies and interventions are practiced to ensure students are ready to learn.

Living Sky School Division has outlined the following actions to actualize the division's goal:

- Supported high quality environments by the use of the Early Childhood Rating Scale (ECERS) in Prekindergarten and the provision of makeover grants for Kindergarten.
- Collaborated with Regional agencies (ECIP, Health Authorities) to align services, support families and offer joint professional development.
- Identified areas to support transitions from Prekindergarten to Kindergarten to Grade One.
- Supported the role of school administrator to support high quality early learning environments and instruction.

Measures

Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) responsive, tiered instruction (RTI) categories at Kindergarten exit (2014-15)



* Totals may not equal 100 because of rounding

Notes:

The 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 children 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. Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Responsive, Tiered Instruction (RTI) is a preventive approach that allows educators, school teams, and divisions to allocate resources early and continuously, rather than waiting until children have experienced failure before responding. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Pie charts show the **percentage** of Kindergarten students in the division (left pie) and the province as a whole (right pie) by RTI Tiers at Kindergarten exit in 2014-15. Percent totals may not add to 100 due to rounding.
Source: Ministry of Education, Early Years Branch, 2015

Living Sky School Division's early learning data displayed on the *Ready to Learn: Early Years Evaluation (TA) responsive, tiered instruction (RTI) Categories (%) at K exit* show the following results:

73% of Kindergarten students scored as Tier 1 (green) showing their learning and development is typical for children the same age. Living Sky School Division recognized that we need to continue to focus on this area to reach the target of 90% of student scoring as Tier 1. 18% of Kindergarten students scored as Tier 2 (yellow) showing they are experiencing some difficulty and would benefit from additional opportunities and experiences for learning. Only 9% of Kindergarten students scored as Tier 3 (red) showing they are experiencing significant difficulty and would benefit from additional opportunities and experiences for learning, as well as target instruction and programming. Living Sky School Division is below the provincial average in Level 1 according to the EYE (TA). Results also indicate that Living Sky School Division Kindergarten students were higher in Level 2 and Level 3 in comparison to the provincial average.

The School Division in the Community

Living Sky School Division is an integral part of community life in northwest central Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. The schools in Living Sky School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community. One example of this is the School Community Room in Connaught School in North Battleford.

This room serves as a center for social activity as well as the center for parent and caregiver support for children attending the school. In this regard, parents and caregivers assist in such things as nutrition programs, sewing and other life skills development, and cultural support for the school. McKittrick Community School is a great example of how communication increases parent involvement. The school uses social media to connect with their community.

Facebook is used on a daily basis to communicate school and community activities with students and parents. Staff members use blogs to share classroom activities with parents and to keep them informed and engaged. Their website is always current and contains helpful information about their school. School Liaison Workers actively participate in the engagement of students and parents in our school division. They make home/family visits on a regular basis to enhance relationships and provide for student needs, assist in the development of preventative programs and activities for individuals and groups, assist with contact of families and students regarding specific forms and/or programs required to support student learning.

At Bready Elementary School the School Liaison Worker has established a number of very engaging programs for students and parents. The Girl Empowerment Group was a free 8 week program that was directed toward 8-12 year old girls. Its primary focus was building self-esteem, bullying prevention, relationships, and positive body image. In partnership with the Royal Bank of Canada, the school has established a Garden Program where the students are actively involved in planting, weeding and harvesting the vegetables from three raised garden boxes. Students even have a schedule through the summer months to take turns caring for the garden. Staff, students and parents come together every winter to put up boards, flood and maintain an outdoor rink for the students and community to enjoy.

Community Partnerships

Living School Division and individual schools within the Division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful.

Three Hutterite colonies are located within the Division's boundaries and the Division has established schools in each of them. Provincial curricula are taught in the colony schools. The colony provides the school facility and looks after its upkeep. The School Division hires and supervises teachers and educational assistants in these schools. Special yearly meetings are held with all three of the Hutterite Colonies: Scott, Hillsvale and Lakeview Colonies. The goal is to promote greater dialogue about common issues that affect all students, especially the seventy Hutterian children. By including all of the Brethren Hierarchy, Senior administration and staff, our objective is to enhance communication. There are a number of mutual issues that continue to be discussed including: apprenticeships, Saskatchewan Hutterian Educators Association (SHEA), the renewed Kindergarten Curriculum, Student Services matters, and the new assessment initiatives. Respecting the diversity and unique character of the Hutterian schools is one of our guiding beliefs.

Living Sky School Division has fostered a partnership with two Associate Schools. As part of the partnership with Heritage Christian School and Meadow Lake Christian Academy, the Division hires and supervises teachers and offers professional development for all staff. This partnership works to create a mutually beneficial and respectful relationship and provides greater opportunities for all students.

Living Sky School Division understands and recognizes that Elders have an important role in Aboriginal culture and tradition. As such, the Living Sky School Division Elders' Council provides guidance for the Board and school division staff. It ensures that the history and the traditions of the people are kept alive and shared in a truthful and honourable way. Elders provide a connection to the past and the future and ensure the survival of traditional ways and teachings. Further, Elders are acknowledged as valued members of the community. In regard to practice, the Elders' Council provides ongoing direction and support to the Board of Education and staff regarding the Board's Operational Plan. The Elders' Council enhances and supports Living Sky School Division in all aspects of education. The Elders' Council serves to honour our ancestors, nurture all members of the community, and ensure all children's success.

Living Sky School Division has partnered with Sakewew High School since 2006. Living Sky School Division is part of a joint board that includes First Nation organizations and Light of Christ Catholic School Division. These organizations work together to enhance outcomes of First Nations students.

Living Sky School Division has entered into partnerships with Treaty 6 Education out of the Battlefords, and Agency Chiefs Tribal Council out of Spiritwood, to support First Nations and Métis students. These partnerships are supported with Invitational Shared Services Initiative (ISSI) grants, and include the employment of a Graduation Coach through the Gateways to Success program at North Battleford Comprehensive High School, and Community Liaison workers to assist students registered at Spiritwood High School.

A partnership has been established between numerous community organizations including Living Sky School Division, North West Regional College, Light of Christ School Division, Saskatchewan Indian Institute of Technologies, City of North Battleford, North West School Division, BATC Community Development Corporation, Prairie North Health Region and Battlefords Chamber of Commerce. Its mandate is to establish and strengthen partnerships among high schools, post-secondary institutions, local businesses, aboriginal organizations and industry. These partners share a common goal, which is to encourage active participation from the business community in the career development of all youth in the northwest region. Projects this year ranged from Try-A-Trade which provided hands-on opportunities for students to 'try' the trades, a spotlight on forestry with a tour of three northern mills to explore the wealth of job opportunities that exist in the industry and an interactive entrepreneurship workshop for students which highlighted local businesspersons and provided opportunities for students to create a business plan.

Living Sky School Division has established a range of formal and informal partnerships in order to promote student learning and ensure that students' school experience is positive and successful. We have established partnerships with Prairie North Health District to support a PreK Speech Language Pathologist. This position allows each student within the PreK to have assessments completed and programs created for any speech or language difficulties. We also have established partnerships with our Early Learning Consultant and community daycares. This position allows programming support for those students with intensive needs entering licenced daycare facilities. The consultant works collaboratively with Battlefords Early Childhood Intervention Program (BECIP) as well as Prairie North Region Health Authority to ensure that strong programming is in place.

Living Sky School Division has established partnerships with Eagle's Nest Youth Ranch, Kid's First, Mental Health Working Group, Cognitive Disability Strategy and Youth in Custody. Each of the partnerships listed support programming for students and their families. As an example, Eagles Nest Youth Ranch has partnered with Living Sky School Division to allow for integration of five students during the 2014-15 school year into their Battleford/North Battleford community schools. Integrations have had their challenges, especially in the area of transition. Alternate supports for transition are being explored for the upcoming school year.

Governance

The Board of Education provides governance for Living Sky School Division as a whole and School Community Councils provide advice to individual schools.

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”.

The 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 24, 2012 to serve a four-year term. Board of Education members are:

Subdivision 1	Ken Arsenault, Board Chair
Subdivision 2	Ron Kowalchuk
Subdivision 3	Todd Miller
Subdivision 4	Ronna Pethick
Subdivision 5	Kim Gartner
Subdivision 6	Jack Snell
City of North Battleford	Richard W. Hiebert
	Garth Link
	Glenn Wouters
Town of Battleford	Bob Foreman

A list of the remuneration paid to board members in 2014-15 is provided in Appendix A.

School Community Councils

The Board of Education has established a School Community Council (SCC) for 24 of the 31 schools in Living Sky School Division. All Living Sky Division schools have in common the importance of SCCs as mechanisms for connecting community and school. SCCs play a role in governance and most have established formal processes to foster community and parent involvement. Parents on the School Community Councils continue to support the schools, particularly in the development of school goals, as well as in finding ways to support the achievement of those goals.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2014-15 Living Sky School Division conducted the annual SCC Workshop for the 24 SCCs. The highlight of the workshop was guest speaker, Dr. Debbie Pushor. Dr. Pushor's presentation focused on parent engagement and parent leadership. Some practical suggestions of how to get started in this process included such things as a community canvas, where teachers interact with the communities in the neighbourhoods they live in, a school welcome wagon for new families, a community walk, parent orientations for staff, parent letters, home visits, home and school learning albums, and parent planning and programming sessions. The 100 people in attendance also had the opportunity to attend breakout sessions that included Homework Help (Online Resources), Shared History to Shared Hope: A Treaty Education Project on Residential Schools, Digital Citizenship Continuum and Guidelines, and Levelled Literacy Interventions. SCC members had an opportunity to share and learn from others how they engage parents in their children's education.

The Board of Education provides equal funding of \$2,000 to each SCC. SCC's 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.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. 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. Representatives of the appropriate First Nations are encouraged to become members of the School Community Councils.

Demographics

Students

In 2014-15, 5752 students (including PreK) were enrolled with Living Sky School Division. This is a slight decrease in enrolments from the 5770 students in 2013-14.

Enrolment by Grade – September 30

Grade	School Year		
	2012-13	2013-14	2014-15
Kindergarten	395	389	421
1	412	420	385
2	369	420	420
3	373	386	410
4	378	379	397
5	396	369	391
6	420	393	390
7	442	471	432
8	441	492	481
9	449	480	481
10	524	500	505
11	415	412	403
12	468	479	438
Total	5482	5590	5554

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
Self-Identified FNMI	K to 3	220	461	472
	4 to 6	196	317	345
	7 to 9	225	397	415
	10 to 12	344	408	378
	Total	985	1583	1610
English as an Additional Language	1 to 3	60	70	67
	4 to 6	59	45	55
	7 to 9	60	53	50
	10 to 12	43	31	43
	Total	222	199	215

NOTE: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

SOURCE: Ministry of Education, 2015

PreK Overall	153	180	198
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NOTE: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

SOURCE: Ministry of Education, 2015

Overall Enrolments															PreK
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
2012-13	395	412	369	373	378	396	420	442	441	449	524	415	468	5482	153
2013-14	389	420	420	386	379	369	393	471	492	480	500	412	479	5590	180
2014-15	421	385	420	410	397	391	390	432	481	481	505	403	438	5554	198

Self-Identified FNMI Enrolments															PreK
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
2012-13	45	52	56	67	63	60	73	64	75	86	161	82	101	985	153
2013-14	101	133	119	108	117	92	108	124	142	131	178	100	130	1583	180
2014-15	117	102	125	128	117	123	105	116	149	150	161	103	114	1610	198

EAL Enrolments															PreK
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
2012-13	–	28	18	14	23	11	25	27	14	19	18	13	12	222	153
2013-14	–	30	18	22	16	20	9	27	20	6	15	7	9	199	180
2014-15	–	26	21	20	23	13	19	11	23	16	9	19	15	215	198

NOTES:

- Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home based and home bound students, with the exception of 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 enrolments on SDS which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
- A student's FNMI identity is established through self-identification.

SOURCE:

Ministry of Education, 2015

Staff

Living Sky School Division employs the full-time equivalent of 828.32 people. Living Sky staff includes teachers who, as classroom instructional leaders, teach the Saskatchewan Core Curriculum. Support Staff offer numerous supports to students and schools and include educational assistants, bus drivers, secretaries, library assistants, caretakers, school liaison workers and nutritional workers. Central Office staff provide student service, curriculum and administrative support to all schools.

School Division Staff – 2014-15

Job Category	FTEs
Classroom Teacher	326.38
Principals/Vice Principals	50
Other Educational Staff	285.20
Administrative & Financial Staff	30
Plant Operations & Maintenance	61.74
Transportation (Bus Drivers)	67
Senior Management Team	8
Total Full Time Equivalent (FTE) Staff	828.32

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.

Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Information for all staff is as of August 31, 2015.

Source: Living Sky School Division human resource system, 2015

Senior Management Team

The Director of Education, Randy Fox, reports directly to the Board of Education and is responsible for the overseeing of the Division. 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.

Cathy Herrick, Tonya Lehman and Jim Shevchuk, Superintendents of Curriculum and Instruction are all responsible for teaching, learning and curriculum. Brenda Vickers, Superintendent of Human Resources is responsible for assessing and attending to all staffing requirements and for planning for future human resources needs; Nancy Schultz, Superintendent of Student Services is responsible for the leadership and support of student services personnel and for future student services needs.

Facilities, Transportation and Infrastructure Projects

Facilities

Living Sky School Division's facilities include:

- Twenty-four schools located in 14 communities. See Appendix C for a list of schools. The average age of these schools is 45 years. The oldest section of school is 75 years old; the newest is 18 years old.
- The school division head office is located in North Battleford. The central core of this building is 34 years old; two additions were added in 2012. The head office building is adequate in size for present needs.
- A bus garage and maintenance shops were added in 2012. The bus garages are used for maintenance and repair of school division vehicles. Each garage is located within a large fenced compound where buses can be parked or stored and each includes a bus wash station.

Infrastructure Projects

School	Project	Details	2014-15 Cost
North Battleford Comprehensive High School	Gym	Renovate classrooms and create a 2 nd gym in the existing footprint of the building	\$3,613,284
Hafford	Roof	Replacement of roof sections 3, 4, 5, 6, 7 and 12	\$399,382
Macklin	Energy retrofit	Replace boiler	\$354,929
Total			\$4,367,595

Student Transportation

Much of Living Sky School Division is rural, so a significant number of the students are transported to school. In urban settings where students reside beyond .75 kilometres from the school, the Division offers bus service. These communities include: Macklin, Luseland, Kerrobert, Unity, Wilkie, Battleford, North Battleford and Spiritwood.

Living Sky School Division offers transportation with a Division fleet of 102 school buses, one special needs bus, three wheelchair equipped school buses, and five contracted companies.

In 2013-2014 the Division entered into an agreement of understanding with the Saskatchewan Rivers School Division to offer bus service to students residing in the Shell Lake area to schools in Spiritwood. This agreement is for 40 students including three special needs students and runs until June, 2016.

In 2014-2015 the Division entered into an arrangement with Sun West School Division to provide transportation to students residing in the Village of Landis wishing to attend school in Wilkie.

Living Sky School Division offers bus service to students attending St Peter's School in Unity and students attending Rivier Elementary School in Spiritwood for the Light of Christ RCSSD No. 16. The Division also transports students for École Pere Mercure school for the CEF.

Student Transportation 2014-15

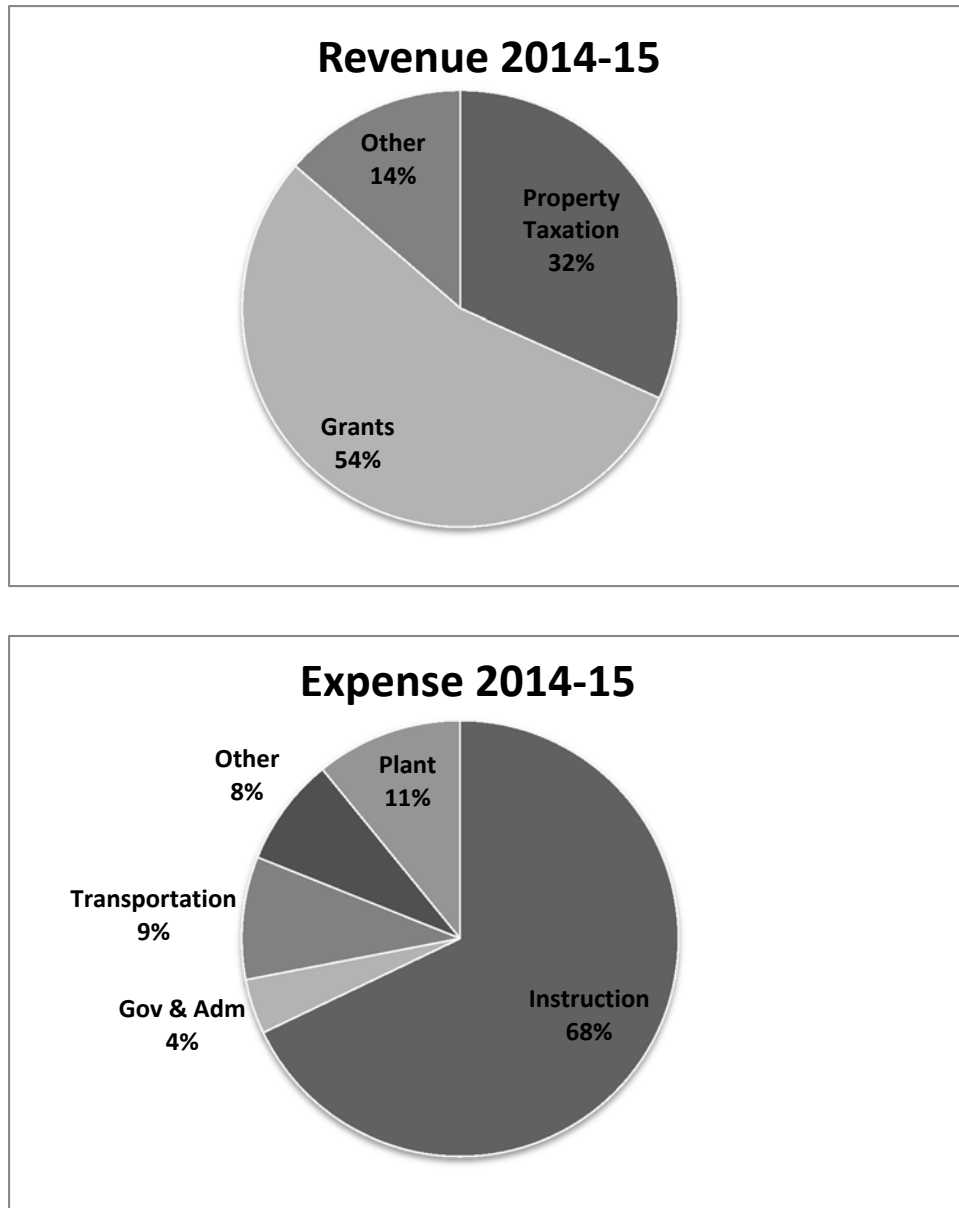
Transportation Statistics	
Number of students transported daily	3,619
In town students transported (included in above)	993
Number of transportation routes	127
Number of buses	102
Kilometres travelled daily (additional 2,664 kilometres of deadhead per day)	18,464
Average age of bus	7 years
Capacity utilized on buses	65%
Average one way ride time	31 mins.
Longest one-way ride time	100 mins.
Cost per student per year	\$1,916
Cost per kilometre travelled	\$2.06

Financial Overview

Summary of Revenue and Expenses

Figure 11 below summarizes Living Sky School Division's main categories of revenues and expenditures in 2014-15.

Summary of Revenue and Expenses – 2014-15



Budget to Actual Expenditures and Variances

The figure below summarizes Living Sky School Division's main categories of revenues and expenditures in 2014-15.

Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2014 to August 31, 2015

	2015	2015	2014	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	23,649,573	23,893,542	23,547,349	243,969	1%	
Grants	39,511,102	41,149,016	40,947,878	1,637,914	4%	
Tuition and Related Fees	5,173,120	4,977,005	5,113,465	(196,115)	-4%	
School Generated Funds	2,000,000	2,038,462	1,949,789	38,462	2%	
Complementary Services	1,151,185	1,656,816	1,688,176	505,631	44%	1
External Services	718,160	872,431	790,199	154,271	21%	2
Other	260,000	764,657	850,467	504,657	194%	3
Total Revenues	72,463,140	75,351,929	74,887,323	2,888,789	4%	
EXPENSES						
Governance	497,944	441,138	469,692	(56,806)	-11%	4
Administration	2,733,070	2,661,756	2,623,489	(71,314)	-3%	
Instruction	49,294,617	51,668,444	49,506,997	2,373,827	5%	
Plant	8,561,874	8,270,805	9,555,468	(291,069)	-3%	
Transportation	7,787,145	6,932,623	7,025,484	(854,522)	-11%	5
Tuition and Related Fees	316,606	567,946	242,380	251,340	79%	6
School Generated Funds	2,000,000	1,934,487	1,959,827	(65,513)	-3%	
Complementary Services	1,828,297	2,452,498	2,356,014	624,201	34%	7
External Services	1,081,318	1,162,977	1,059,115	81,659	8%	8
Other Expenses	24,000	20,785	45,451	(3,215)	-13%	9
Total Expenses	74,124,871	76,113,459	74,843,917	1,988,588	3%	
Surplus (Deficit) for the Year	(1,661,731)	(761,530)	43,406			

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

Note	Explanation
1	The Division originally budgeted dollars in Grant revenue that were eventually coded to Complementary Services revenue.
2	Higher number of Associate School students.
3	The Division received funds for expense reimbursement, WCB premium refund, had rentals and higher interest revenue than budgeted.
4	Board member indemnity and travel and grants to School Community Councils was less than budgeted.
5	The Division's cost for vehicle fuel and contracted transportation was less than budgeted; bus repair parts were set up as inventory at year end.
6	More students being educated at the North West College and out of province than budgeted; Invitational Shared Services Initiative payment to Battleford First Nation Joint Board of Education.
7	The Division budgeted dollars in Instruction expense that were eventually coded to Complementary Services expense; new Pre-Kindergarten program at Leoville School.
8	Higher number of Associate School students.
9	Lower interest cost on debt repayment than budgeted.

Appendix A: Payee List

Transfers

Listed by program, are transfers to recipients who received a total of \$50,000 or more.

Agency Chiefs Tribal Council	150,000	Prairie Land Regional	88,800
Battlefords First Nations High School	100,000	SunWest S.D. No. 207	54,500
North West College	229,605		

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Advanced Telecommunication	83,532	D.I.G. Ventures	124,717
Ameresco	133,050	Dell Canada Inc.	579,277
Apple Canada Inc	315,878	Delta Co-op Association Ltd	256,403
Associated Engineering (Sask.)	64,088	Discovery Co-operative	310,377
B & C Combres	190,269	Enhance Driver Education	126,258
Bee-J's Stationers Inc.	178,229	Epp & Sons	84,110
Black & McDonald Limited	243,651	FirstCanada ULC	1,905,640
Bus Sales of Saskatoon Ltd.	98,357	Flynn Canada Ltd.	318,483
Cando Country Catering	58,341	Fountain Tire	58,322
City Of North Battleford	130,364	G & C Asphalt Services Ltd.	76,263
Concentra Financial	158,577	Lesmeister Construction	594,604
Cormode & Dickson	2,513,789	Marsh Canada Limited	381,102
Maxim Truck & Trailer	51,122	Scholantis Learning	65,240
Nelson Education Ltd.	58,100	SGI Auto Fund Division	75,128
Open Door Technology	119,174	Shutra, Brian & Charlene	55,483
Pearson Canada Inc. T46254	200,995	Southland	764,455
Pinnacle Distribution Inc.	250,645	Spiritwood & District Co-op	106,517
R B M Architecture	486,345	Suncor Energy Products	58,881
Rack Petroleum Ltd.	50,232	Suncorp Valuations Ltd.	67,107
Rapid Refrigeration &	66,567	Sysco Serca Food Services	160,752
RMIS	102,948	Toshiba Business Solutions	296,296
Sask School Boards Association	887,301	Trevor's Driving School	127,206
SaskEnergy	622,769	Valley Ford Sales	51,159
SaskPower Corp	965,849	Warner Truck Industries	610,151
SaskTel	641,277		

Appendix B - Management Report and Audited Financial Statements



Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2015

Lonny R. Danoch
Chief Financial Officer

Helm Raiche Oberg CPA's P.C. Ltd.
Auditor

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

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.

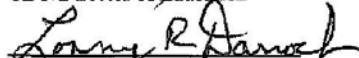
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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


Board Chair


CEO/Director of Education


Chief Financial Officer

November 25, 2015

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board Members of
Living Sky School Division No. 202

Report on the Financial Statements

We have audited the accompanying financial statements of Living Sky School Division No. 202, which comprise the statement of financial position as at August 31, 2015, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

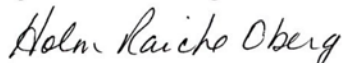
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Living Sky School Division No. 202 as at August 31, 2015 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

North Battleford, Saskatchewan
November 25, 2015


Chartered Professional Accountants

Graham K. Holm, CPA, CA* Loralie A. Raiche, CPA, CA, CFP* Dallan D. Oberg, CPA, CA*

*Denotes a professional corporation



Living Sky School Division No. 202**Statement of Financial Position**

as at August 31, 2015

	2015	2014
Financial Assets		(Restated - Note 18)
Cash and Cash Equivalents	17,909,336	20,403,762
Accounts Receivable (Note 8)	12,039,600	12,605,936
Portfolio Investments (Note 4)	124,844	127,060
Total Financial Assets	30,073,780	33,136,758
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	3,538,368	3,534,473
Long-Term Debt (Note 10)	300,000	400,000
Liability for Employee Future Benefits (Note 6)	1,940,700	1,797,300
Deferred Revenue (Note 11)	3,459,903	3,302,470
Total Liabilities	9,238,971	9,034,243
Net Financial Assets	20,834,809	24,102,515
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	43,631,135	41,297,280
Inventory of Supplies for Consumption	166,870	-
Prepaid Expenses	183,212	177,761
Total Non-Financial Assets	43,981,217	41,475,041
Accumulated Surplus (Note 14)	64,816,026	65,577,556

Contractual Obligations and Commitments (Note 17)

*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, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 15)		(Restated - Note 18)
REVENUES			
Property Taxation	23,649,573	23,893,542	23,547,349
Grants	39,511,102	41,149,016	40,947,878
Tuition and Related Fees	5,173,120	4,977,005	5,113,465
School Generated Funds	2,000,000	2,038,462	1,949,789
Complementary Services (Note 12)	1,151,185	1,656,816	1,688,176
External Services (Note 13)	718,160	872,431	790,199
Other	260,000	764,657	850,467
Total Revenues (Schedule A)	72,463,140	75,351,929	74,887,323
EXPENSES			
Governance	497,944	441,138	469,692
Administration	2,733,070	2,661,756	2,623,489
Instruction	49,294,617	51,668,444	49,506,997
Plant	8,561,874	8,270,805	9,555,468
Transportation	7,787,145	6,932,623	7,025,484
Tuition and Related Fees	316,606	567,946	242,380
School Generated Funds	2,000,000	1,934,487	1,959,827
Complementary Services (Note 12)	1,828,297	2,452,498	2,356,014
External Services (Note 13)	1,081,318	1,162,977	1,059,115
Other Expenses	24,000	20,785	45,451
Total Expenses (Schedule B)	74,124,871	76,113,459	74,843,917
Operating (Deficit) Surplus for the Year	(1,661,731)	(761,530)	43,406
Accumulated Surplus from Operations, Beginning of Year	65,577,556	65,577,556	65,534,150
Accumulated Surplus from Operations, End of Year	63,915,825	64,816,026	65,577,556

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, 2015

	2015	2015	2014
	Budget	Actual	Actual
	(Note 15)		(Restated - Note 18)
Net Financial Assets, Beginning of Year	24,102,515	24,102,515	25,421,294
Changes During the Year:			
Operating (Deficit) Surplus for the Year	(1,661,731)	(761,530)	43,406
Acquisition of Tangible Capital Assets (Schedule C)	(8,281,051)	(5,830,497)	(4,699,480)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	32,979	3,410
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(12,097)	(3,410)
Amortization of Tangible Capital Assets (Schedule C)	2,994,750	3,475,760	3,341,152
Net Acquisition of Inventory of Supplies	-	(166,870)	-
Net Change in Other Non-Financial Assets	-	(5,451)	(3,857)
Change in Net Financial Assets	(6,948,032)	(3,267,706)	(1,318,779)
Net Financial Assets, End of Year	17,154,483	20,834,809	24,102,515

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, 2015**

	2015	2014
OPERATING ACTIVITIES		(Restated - Note 18)
Operating Surplus (Deficit) for the Year	(761,530)	43,406
Add Non-Cash Items Included in Surplus (Schedule D)	3,463,663	3,337,742
Net Change in Non-Cash Operating Activities (Schedule E)	698,743	4,144,950
Cash Provided by Operating Activities	3,400,876	7,526,098
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(5,830,497)	(4,699,480)
Proceeds on Disposal of Tangible Capital Assets	32,979	3,410
Cash (Used) by Capital Activities	(5,797,518)	(4,696,070)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	-	(3,362)
Proceeds on Disposal of Portfolio Investments	2,216	-
Cash Provided (Used) by Investing Activities	2,216	(3,362)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(100,000)	(100,000)
Cash (Used) by Financing Activities	(100,000)	(100,000)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(2,494,426)	2,726,666
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	20,403,762	17,677,096
CASH AND CASH EQUIVALENTS, END OF YEAR	17,909,336	20,403,762

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Property Taxation Revenue			(Restated - Note 18)
Tax Levy Revenue:			
Property Tax Levy Revenue	23,299,573	23,315,486	22,794,622
Total Property Tax Revenue	23,299,573	23,315,486	22,794,622
Grants in Lieu of Taxes:			
Federal Government	90,000	116,819	95,587
Provincial Government	210,000	273,551	350,656
Railways	-	-	438
Other	50,000	94,653	151,286
Total Grants in Lieu of Taxes	350,000	485,023	597,967
Other Tax Revenues:			
House Trailer Fees	10,000	15,670	13,528
Total Other Tax Revenues	10,000	15,670	13,528
Additions to Levy:			
Penalties	140,000	152,778	147,534
Total Additions to Levy	140,000	152,778	147,534
Deletions from Levy:			
Cancellations	(150,000)	(75,415)	(6,302)
Total Deletions from Levy	(150,000)	(75,415)	(6,302)
Total Property Taxation Revenue	23,649,573	23,893,542	23,547,349
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	38,101,051	39,291,252	39,065,960
Other Ministry Grants	290,000	448,736	315,933
Total Ministry Grants	38,391,051	39,739,988	39,381,893
Grants from Others	250,000	455,936	127,300
Total Operating Grants	38,641,051	40,195,924	39,509,193
Capital Grants			
Ministry of Education Capital Grants	870,051	953,092	1,438,685
Total Capital Grants	870,051	953,092	1,438,685
Total Grants	39,511,102	41,149,016	40,947,878

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
Federal Government and First Nations	4,865,620	4,761,897	4,826,478
Total Tuition Fees	4,865,620	4,761,897	4,826,478
Transportation Fees	7,500	11,923	-
Other Related Fees	300,000	203,185	286,987
Total Operating Tuition and Related Fees	5,173,120	4,977,005	5,113,465
Total Tuition and Related Fees Revenue	5,173,120	4,977,005	5,113,465
School Generated Funds Revenue			
Curricular:			
Student Fees	135,000	157,679	134,614
Total Curricular Fees	135,000	157,679	134,614
Non-Curricular Fees:			
Commercial Sales - Non-GST	160,000	117,076	158,638
Fundraising	950,000	955,222	734,915
Grants and Partnerships	55,000	38,001	48,050
Students Fees	400,000	476,240	452,319
Other	300,000	294,244	421,253
Total Non-Curricular Fees	1,865,000	1,880,783	1,815,175
Total School Generated Funds Revenue	2,000,000	2,038,462	1,949,789
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	1,048,685	1,530,476	1,463,183
Other Ministry Grants	10,000	23,310	23,080
Other Grants	50,000	22,775	43,921
Total Operating Grants	1,108,685	1,576,561	1,530,184
Fees and Other Revenue			
Tuition and Related Fees	1,500	28,002	105,303
Other Revenue	41,000	52,253	52,689
Total Fees and Other Revenue	42,500	80,255	157,992
Total Complementary Services Revenue	1,151,185	1,656,816	1,688,176

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	578,160	709,323	595,489
Other Ministry Grants	-	20,000	54,012
Total Operating Grants	578,160	729,323	649,501
Fees and Other Revenue			
Other Revenue	140,000	143,108	140,698
Total Fees and Other Revenue	140,000	143,108	140,698
Total External Services Revenue	718,160	872,431	790,199
Other Revenue			
Miscellaneous Revenue	55,000	332,761	340,895
Sales & Rentals	55,000	190,939	249,999
Investments	150,000	228,860	256,163
Gain on Disposal of Capital Assets	-	12,097	3,410
Total Other Revenue	260,000	764,657	850,467
TOTAL REVENUE FOR THE YEAR	72,463,140	75,351,929	74,887,323

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Governance Expense			
Board Members Expense	186,000	159,660	165,772
Professional Development- Board Members	31,000	25,554	37,359
Advisory Committees	48,744	35,304	26,051
Professional Development - Advisory Committees	6,000	-	-
Other Governance Expenses	225,000	220,620	240,510
Amortization of Tangible Capital Assets	1,200	-	-
Total Governance Expense	497,944	441,138	469,692
Administration Expense			
Salaries	1,957,653	1,982,092	1,983,294
Benefits	205,417	218,200	217,810
Supplies & Services	126,900	74,207	82,854
Non-Capital Furniture & Equipment	80,500	39,509	33,748
Building Operating Expenses	85,000	112,724	96,224
Communications	65,000	44,467	39,620
Travel	62,600	45,698	45,653
Professional Development	60,000	47,952	27,759
Amortization of Tangible Capital Assets	90,000	96,907	96,527
Total Administration Expense	2,733,070	2,661,756	2,623,489
Instruction Expense			
Instructional (Teacher Contract) Salaries	32,275,859	33,714,321	32,528,085
Instructional (Teacher Contract) Benefits	1,657,602	1,871,753	1,809,289
Program Support (Non-Teacher Contract) Salaries	8,512,130	8,854,140	8,514,983
Program Support (Non-Teacher Contract) Benefits	1,730,369	1,762,733	1,825,631
Instructional Aids	1,620,184	1,615,436	1,148,452
Supplies & Services	649,272	598,870	721,546
Non-Capital Furniture & Equipment	459,076	468,478	425,304
Communications	175,790	200,659	289,165
Travel	279,050	267,859	275,523
Professional Development	813,324	462,614	426,423
Student Related Expense	271,961	499,990	371,727
Amortization of Tangible Capital Assets	850,000	1,351,591	1,170,869
Total Instruction Expense	49,294,617	51,668,444	49,506,997

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Plant Operation & Maintenance Expense			
Salaries	2,887,796	2,900,279	2,920,043
Benefits	725,129	738,447	766,519
Supplies & Services	10,900	6,094	8,294
Non-Capital Furniture & Equipment	23,000	15,452	15,228
Building Operating Expenses	3,418,549	3,233,939	4,391,875
Communications	7,500	6,823	8,041
Travel	72,000	47,782	64,118
Professional Development	17,000	4,042	4,602
Amortization of Tangible Capital Assets	1,400,000	1,317,947	1,376,748
Total Plant Operation & Maintenance Expense	8,561,874	8,270,805	9,555,468
Student Transportation Expense			
Salaries	1,940,992	1,937,671	1,748,676
Benefits	380,838	379,311	371,135
Supplies & Services	1,027,950	825,268	883,825
Non-Capital Furniture & Equipment	507,500	334,239	457,450
Building Operating Expenses	8,500	13,342	12,031
Communications	27,000	20,068	20,581
Travel	2,000	94	1,176
Professional Development	20,000	11,512	8,837
Contracted Transportation	3,222,365	2,705,352	2,828,314
Amortization of Tangible Capital Assets	650,000	705,766	693,459
Total Student Transportation Expense	7,787,145	6,932,623	7,025,484
Tuition and Related Fees Expense			
Tuition Fees	266,606	378,920	242,380
Other Fees	50,000	189,026	-
Total Tuition and Related Fees Expense	316,606	567,946	242,380
School Generated Funds Expense			
Supplies & Services	100,000	42,358	69,416
Cost of Sales	400,000	336,612	346,229
Non-Capital Furniture & Equipment	85,000	3,861	19,904
School Fund Expenses	1,415,000	1,551,656	1,524,278
Total School Generated Funds Expense	2,000,000	1,934,487	1,959,827

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Complementary Services Expense			
Tuition Fees	-	6,033	7,066
Instructional (Teacher Contract) Salaries & Benefits	546,128	704,603	618,896
Program Support (Non-Teacher Contract) Salaries & Benefits	1,057,169	1,468,998	1,470,278
Instructional Aids	25,000	39,949	44,598
Supplies & Services	200,000	209,222	173,167
Non-Capital Furniture & Equipment	-	12,055	16,602
Building Operating Expenses	-	1,016	1,016
Communications	-	237	440
Travel	-	3,113	1,925
Professional Development (Non-Salary Costs)	-	1,711	667
Student Related Expenses	-	5,561	9,748
Contracted Transportation & Allowances	-	-	11,611
Total Complementary Services Expense	1,828,297	2,452,498	2,356,014
External Service Expense			
Tuition Fees	7,725	91,752	58,503
Administration Salaries & Benefits	10,000	1,493	898
Instructional (Teacher Contract) Salaries & Benefits	570,435	577,502	534,780
Program Support (Non-Teacher Contract) Salaries & Benefits	93,608	120,675	97,540
Instructional Aids	-	7,348	7
Supplies & Services	170,000	177,477	172,479
Non-Capital Furniture & Equipment	-	460	-
Building Operating Expenses	25,500	37,194	33,994
Communications	-	2,130	3,115
Travel	500	11	-
Professional Development (Non-Salary Costs)	-	-	5,514
Contracted Transportation & Allowances	200,000	143,386	148,736
Amortization of Tangible Capital Assets	3,550	3,549	3,549
Total External Services Expense	1,081,318	1,162,977	1,059,115

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	-	780	19,445
Interest on Other Capital Loans and Long-Term Debt			
School Facilities	24,000	20,005	26,006
Total Other Expense	24,000	20,785	45,451
TOTAL EXPENSES FOR THE YEAR	74,124,871	76,113,459	74,843,917

Living Sky School Division No. 202

Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2015

	Buildings		School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Equipment	Computer Software	Assets Under Construction	2015	2014
	Land	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment			
Tangible Capital Assets - at Cost:										
Opening Balance as of September 1	1,002,194	83,418,165	1,553,351	8,356,108	539,700	11,948,687	4,085,136	684,966	1,489,007	113,077,314 108,798,978
Additions/Purchases	-	808,937	-	547,541	-	684,470	841,014	33,193	2,915,342	5,830,497 4,699,480
Disposals	(1,400)	(1,177,194)	(12,183)	(954,931)	-	(34,338)	-	-	-	(2,180,046) (421,144)
Write-Downs	-	-	-	-	-	-	(918,346)	(29,171)	-	(947,517) -
Transfers to (from)	-	573,189	-	-	-	-	-	-	(573,189)	- -
Closing Balance as of August 31	1,000,794	83,623,097	1,541,168	7,948,718	539,700	12,598,819	4,007,804	688,988	3,831,160	115,780,248 113,077,314

Tangible Capital Assets - Amortization:

Opening Balance as of September 1	-	54,388,572	1,064,961	4,376,981	350,962	8,907,691	2,351,604	329,263	-	71,780,034	68,860,026
Amortization of the Period	-	1,374,340	59,168	599,569	61,447	497,296	763,748	120,192	-	3,475,760	3,341,152
Disposals	-	(1,177,194)	(12,183)	(949,184)	-	(20,603)	-	-	-	(2,159,164)	(421,144)
Write-Downs	-	-	-	-	-	-	(918,346)	(29,171)	-	(947,517)	-
Closing Balance as of August 31	N/A	54,595,718	1,111,946	4,027,366	412,409	9,384,384	2,197,006	420,284	N/A	72,149,113	71,780,034

Net Book Value:

Opening Balance as of September 1	1,002,194	29,019,593	488,390	3,979,127	188,738	3,040,996	1,733,532	355,703	1,489,007	41,297,280	39,938,952
Closing Balance as of August 31	1,000,794	29,027,379	429,222	3,921,352	127,291	3,214,435	1,810,798	268,704	3,831,160	43,631,135	41,297,280
Change in Net Book Value	(1,400)	7,786	(59,168)	(57,775)	(61,447)	173,439	77,266	(86,999)	2,342,153	2,333,855	1,358,328

Disposals:

Historical Cost	1,400	1,177,194	12,183	954,931	-	34,338	-	-	-	2,180,046	421,144
Accumulated Amortization	-	1,177,194	12,183	949,184	-	20,603	-	-	-	2,159,164	421,144
Net Cost	1,400	-	-	5,747	-	13,735	-	-	-	20,882	-
Price of Sale	40	15,001	-	17,938	-	-	-	-	-	32,979	3,410
Gain (Loss) on Disposal	(1,360)	15,001	-	12,191	-	(13,735)	-	-	-	12,097	3,410

Sch C

Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Surplus (Deficit)
for the year ended August 31, 2015

	2015	2014
Non-Cash Items Included in Surplus (Deficit):		
Amortization of Tangible Capital Assets (Schedule C)	3,475,760	3,341,152
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(12,097)	(3,410)
Total Non-Cash Items Included in Surplus (Deficit)	3,463,663	3,337,742

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2015

	2015	2014
		(Restated - Note 18)
Net Change in Non-Cash Operating Activities:		
Decrease in Accounts Receivable	566,336	3,059,557
Increase in Accounts Payable and Accrued Liabilities	3,895	1,196,802
Increase in Liability for Employee Future Benefits	143,400	224,300
Increase (Decrease) in Deferred Revenue	157,433	(331,851)
(Increase) in Inventory of Supplies for Consumption	(166,870)	-
(Increase) in Prepaid Expenses	(5,451)	(3,858)
Total Net Change in Non-Cash Operating Activities	698,743	4,144,950

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 funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. 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) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

c) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$1,940,700 (2014: \$1,797,300) because actual experience may differ significantly from actuarial estimations.
- property tax revenue of \$23,893,542 (2014: \$23,547,349) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$247,905 (2014: \$247,905) because actual collectability may differ from initial estimates.
- valuation allowance for other receivables of \$487,618 (2014: \$487,618) because actual collectability may differ from amount invoiced.

- useful lives of capital assets and related amortization for \$3,475,760 (2014: \$3,341,152) 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.

d) Financial Instruments

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

e) Financial Assets

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

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

Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

Portfolio Investments consist of 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 (d).

f) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land, buildings, buildings – short term, school buses, other vehicles, furniture and equipment, computer hardware and audio visual equipment, computer software, and assets under construction. 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:

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

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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 and insurance.

g) Liabilities

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

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

Long-Term Debt is comprised of a capital loan with an initial maturity of more than one year and is incurred for the purpose of financing capital expenditures in accordance with the provisions of *The Education Act, 1995*.

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.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered; revenue from contractual services is recognized as the services are delivered; and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

h) 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). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation

year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

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 on an accrual basis 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

j) Statement of Remeasurement Gains and Losses

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$10,000,000 that bears interest at Bank prime rate less 0.50% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by provincial grant receipts. This line of credit was approved by the Minister of Education on October 29, 2010. There was no balance outstanding on the line of credit at August 31, 2015 or August 31, 2014.

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2015	2014
Portfolio investments in the cost and amortized cost category:	Cost	Cost
Term deposits	\$ 88,600	\$ 88,600
Credit Union Shares	5	5
Credit Union Equity	10,000	10,000
Member Equity in Co-op Organizations	26,239	28,455
Total portfolio investments reported at cost and amortized cost	\$ 124,844	\$ 127,060

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 159,660	\$ 281,478	\$ -	\$ -	\$ 441,138	\$ 469,692
Administration	2,200,292	364,557	-	96,907	2,661,756	2,623,489
Instruction	46,202,947	4,113,906	-	1,351,591	51,668,444	49,506,997
Plant	3,638,726	3,314,132	-	1,317,947	8,270,805	9,555,468
Transportation	2,316,982	3,909,875	-	705,766	6,932,623	7,025,484
Tuition and Related Fees	-	567,946	-	-	567,946	242,380
School Generated Funds	-	1,934,487	-	-	1,934,487	1,959,827
Complementary Services	2,173,601	278,897	-	-	2,452,498	2,356,014
External Services	699,670	459,758	-	3,549	1,162,977	1,059,115
Other	-	-	20,785	-	20,785	45,451
TOTAL	\$57,391,878	\$15,225,036	\$20,785	\$ 3,475,760	\$76,113,459	\$74,843,917

6. 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, retirement gratuity, 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, 2015 and estimated the Liability for Employee Future Benefits as at August 31, 2015.

Details of the employee future benefits are as follows:

	2015	2014
Actuarial extrapolation date	31-Aug-15	31-Aug-14
Long-term assumptions used:		
Discount rate at end of period	2.50%	2.80%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.25%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2015	2014
Accrued Benefit Obligation - beginning of year	\$ 1,990,000	\$ 1,645,700
Current period service cost	162,100	134,800
Interest cost	58,900	61,100
Benefit payments	(95,200)	(67,200)
Actuarial losses	178,900	127,800
Plan amendments	-	87,800
Accrued Benefit Obligation - end of year	2,294,700	1,990,000
Unamortized Net Actuarial Losses	(354,000)	(192,700)
Liability for Employee Future Benefits	\$ 1,940,700	\$ 1,797,300

Employee Future Benefits Expense	2015	2014
Current period service cost	\$ 162,100	\$ 134,800
Amortization of net actuarial loss	17,600	7,800
Plan amendments	-	87,800
Benefit cost	179,700	230,400
Interest cost	58,900	61,100
Total Employee Future Benefits Expense	\$ 238,600	\$ 291,500

7. 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) or 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:

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	512	15	527	544
Member contribution rate (percentage of salary)	9.1% / 11.3%	6.05% / 7.85 %	6.05% / 11.3%	6.05% / 11.30%
Member contributions for the year	\$ 2,985,297	\$ 40,705	\$ 3,026,002	\$ 2,741,440

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. In accordance with PSAB requirements, 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:

	2015	2014
Number of active School Division members	548	533
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,237,370	\$ 1,187,391
School Division contributions for the year	\$ 1,237,370	\$ 1,187,391
Actuarial (extrapolation) valuation date	(31-Dec-14)	31-Dec-13
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

8. ACCOUNTS RECEIVABLE

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

	2015			2014 (Restated - Note 18)		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 11,773,448	\$ 247,905	\$ 11,525,543	\$ 11,011,714	\$ 247,905	\$ 10,763,809
Provincial Grants Receivable	-	-	-	1,202,194	-	1,202,194
Other Receivables	1,001,675	487,618	514,057	1,127,551	487,618	639,933
Total Accounts Receivable	\$ 12,775,123	\$ 735,523	\$ 12,039,600	\$ 13,341,459	\$ 735,523	\$ 12,605,936

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2015	2014
Accrued Salaries and Benefits	\$ 611,328	\$ 1,132,648
Supplier Payments	2,927,040	2,401,825
Total Accounts Payable and Accrued Liabilities	\$ 3,538,368	\$ 3,534,473

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2015	2014
Capital Loan		
Innovation Credit Union - loan repayable in annual principal installments of \$100,000 plus interest at 6% paid monthly	\$ 300,000	\$ 400,000
Total Long-Term Debt	\$ 300,000	\$ 400,000

Future principal repayments over the next 3 years are estimated as follows:	
	Total
2016	\$ 100,000
2017	100,000
2018	100,000
Total	\$ 300,000

Principal and interest payments on the long-term debt are as follows:		
	2015	2014
Principal	\$ 100,000	\$ 100,000
Interest	20,005	26,006
Total	\$ 120,005	\$ 126,006

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2014	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2015
Capital projects:				
Federal capital tuition	\$ 1,308,842	\$ 202,683	\$ -	\$ 1,511,525
Total capital projects deferred revenue	1,308,842	202,683	-	1,511,525
Other deferred revenue:				
Cash Receipts from Municipalities Exceeding Tax Assessments	1,993,628	-	(45,250)	1,948,378
Total other deferred revenue	1,993,628	-	(45,250)	1,948,378
Total Deferred Revenue	\$ 3,302,470	\$ 202,683	\$ (45,250)	\$ 3,459,903

12. 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 revenue and expenses of the Complementary Services programs operated by the school division in 2015 and 2014:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Other Programs	2015	2014
Revenues:					
Operating Grants	\$ 947,880	\$ 582,596	\$ 46,085	\$ 1,576,561	\$ 1,530,184
Fees and Other Revenues	-	-	80,255	80,255	157,992
Total Revenues	947,880	582,596	126,340	1,656,816	1,688,176
Expenses:					
Tuition Fees	6,033	-	-	6,033	7,066
Salaries & Benefits	953,330	1,220,271	-	2,173,601	2,089,174
Instructional Aids	39,533	-	601	40,134	44,598
Supplies and Services	-	-	210,052	210,052	174,183
Non-Capital Equipment	12,056	-	-	12,056	16,601
Communications	-	-	237	237	440
Travel	3,113	-	-	3,113	1,926
Professional Development (Non-Salary Costs)	1,473	-	238	1,711	667
Student Related Expenses	1,854	-	3,707	5,561	9,748
Contracted Transportation & Allowances	-	-	-	-	11,611
Total Expenses	1,017,392	1,220,271	214,835	2,452,498	2,356,014
(Deficiency) of Revenues over Expenses	\$ (69,512)	\$ (637,675)	\$ (88,495)	\$ (795,682)	\$ (667,838)

The purpose and nature of each Complementary Services program is as follows:

Pre-K Programs – provides support to early intervention programs that target pre-school age children and their families who are living in vulnerable circumstances.

Community and Inter-Agency Liaison – supports the delivery of a range of diverse and comprehensive supports and effective practices that address the complex needs of vulnerable students and that help eliminate learning barriers.

Other Programs – have the objective of enhancing the K-12 curriculum/learning programs and include such things as nutrition programs.

13. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2015 and 2014:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Associate Schools*	Other Programs	2015	2014
Revenues:					
Operating Grants	\$ -	\$ 709,323	\$ 20,000	\$ 729,323	\$ 649,501
Fees and Other Revenues	139,144	-	3,964	143,108	140,698
Total Revenues	139,144	709,323	23,964	872,431	790,199
Expenses:					
Tuition Fees	-	93,503	-	93,503	58,503
Salaries & Benefits	120,675	577,501	1,493	699,669	633,218
Supplies and Services	177,477	-	471	177,948	172,479
Building Operating Expenses	-	30,971	6,603	37,574	37,109
Professional Development	-	7,348	-	7,348	5,521
Contracted Transportation & Allowances	-	-	143,386	143,386	148,736
Amortization of Tangible Capital Assets	-	-	3,549	3,549	3,549
Total Expenses	298,152	709,323	155,502	1,162,977	1,059,115
Deficiency of Revenues over Expenses	\$ (159,008)	\$ -	\$ (131,538)	\$ (290,546)	\$(268,916)

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

The purpose and nature of each External Services program is as follows:

Cafeteria – provides meals to students, staff and the general public.

Other Programs – are services that have no direct link to the K-12 program and include staff residences and extra-curricular transportation.

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian School	Meadow Lake Christian Academy	2015	2014
Revenues:				
Operating Grants	\$ 499,083	\$ 210,240	\$ 709,323	\$ 629,501
Total Revenues	499,083	210,240	709,323	629,501
Expenses:				
Tuition Fees	30,649	62,854	93,503	58,503
Salaries & Benefits	430,526	146,975	577,501	534,780
Building Operating Expenses	30,971	-	30,971	30,697
Professional Development	6,937	411	7,348	5,521
Total Expenses	499,083	210,240	709,323	629,501
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

14. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2014 (Restated - Note 18)	Additions during the year	Reductions during the year	August 31 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 41,297,280	\$ 5,830,497	\$ (3,496,642)	\$ 43,631,135
Less: Debt owing on Tangible Capital Assets	(400,000)	-	100,000	(300,000)
	40,897,280	5,830,497	(3,396,642)	43,331,135
PMR maintenance project allocations (1)	870,051	1,057,090	(781,098)	1,146,043
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	11,400	-	-	11,400
Other:				
School generated funds	765,112	103,975	-	869,087
Scholarship funds	181,891	-	(35,633)	146,258
Invitational Shared Services Initiative Grant - Graduation Coach	-	223,144	(192,049)	31,095
Other - Tax Loss Compensations	3,819,650	-	-	3,819,650
Other - Future Expenditures	(499,339)	499,339	-	-
Other - Bus Replacement	163,728	-	-	163,728
	4,431,042	826,458	(227,682)	5,029,818
Unrestricted Surplus	19,367,783	-	(4,070,153)	15,297,630
Total Accumulated Surplus	\$ 65,577,556	\$ 7,714,045	\$ (8,475,575)	\$ 64,816,026

- (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.

The purpose and nature of each Internally Restricted Surplus amount is as follows:

School generated funds – the amount of funds held in the school-based bank accounts.

Scholarship funds – the amount of funds donated to provide scholarships.

Invitational Shared Services Initiative Grant – Graduation Coach - the amount of funds unexpended from the grant received.

Tax Loss Compensations – the amount of tax loss compensation from Treaty Land Entitlement receipts.

Future Expenditure – the amount for future capital expenditures.

Bus Replacement – the amount for bus replacements.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on May 21, 2014, and the Minister of Education on August 12, 2014.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

Related Party Transactions

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some School division loans.

	2015	2014
Revenues:		
Ministry of Education	\$ 43,050,793	\$ 42,956,342
Sask Workers' Compensation Board	91,475	18,278
Light of Christ School Division No. 16	32,776	76,178
North West Regional College	151,757	212,756
Ministry of Social Services	5,976	-
Saskatchewan Rivers School Division No. 119	-	70,000
SGI	447,888	127,300
Ministry of Finance	11,904	-
Sask Arts Board	20,040	27,955
Sask Culture	-	6,250
Conseil Scolaire	19,047	14,023
Other	2,500	4,100
	\$ 43,834,156	\$ 43,513,182
Expenses:		
Good Spirit School Division No. 204	\$ 12,857	\$ 15,920
Light of Christ School Division No. 16	40,650	25,572
Ministry of Finance	16,662	35,114
North West Regional College	229,605	232,072
Prairie Spirit School Division No. 206	4,652	3,139
Saskatoon School Division No. 13	4,000	3,500
St. Paul's R.C.S.S.D. No. 20	18,500	13,500
South East Cornerstone School Division No. 209	2,000	4,000
Western Development Museum	2,029	11,762
Sask Tel	202,640	275,621
SGI Auto Fund	85,544	71,954
Sask Energy	622,769	904,556
Sask Power Corp	969,349	1,004,863
Sask Workers' Compensation Board	204,341	177,796
Sun West School Division No. 207	54,500	32,875
Prairie North Health Region	11,670	-
Other	10,213	6,566
	\$ 2,491,981	\$ 2,818,810

	2015	2014
Accounts Receivable:		
Ministry of Education	\$ -	\$ 1,202,194
Light of Christ School Division No. 16	19,579	52,055
North West Regional College	9,831	76,423
Saskatchewan Rivers School Division No. 119	-	42,000
Conseil Scolaire	19,047	-
	\$ 48,457	\$ 1,372,672
Tangible Capital Assets:		
Sask Tel	\$ 438,637	\$ 404,641
	\$ 438,637	\$ 404,641
Accounts Payable and Accrued Liabilities:		
Light of Christ School Division No. 16	\$ -	\$ 20,000
Sask Energy	3,801	-
Sask Power Corp	46,450	29,392
Sask Tel	7,770	5,185
Other	95	81
	\$ 58,116	\$ 54,658

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Operating lease obligations, as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2016	\$ 172,936	\$ 172,936
2017	172,936	172,936
2018	172,936	172,936
2019	172,936	172,936
Total Lease Obligations	\$ 691,744	\$ 691,744

18. ACCOUNTING CHANGES – CORRECTION OF ERROR IN PRIOR PERIODS

Subsequent to the year ended August 31, 2014, the school division identified an error in the calculation of property tax receivables reported in prior years. Due to this error, the school division's 2014 opening accumulated surplus, accounts receivable and property taxation revenue were understated. To correct this error, the accumulated surplus balance at the beginning of 2014, as well as, the 2014 comparative amounts have been restated from those previously reported. The correction of this error has impacted the school division's financial statements as follows:

2014 Annual Surplus	
2014 Operating Deficit for the year	\$ (708,956)
Reverse Property Taxation as previously reported	(22,794,987)
Property Taxation as restated	23,547,349
2014 Surplus for the year - as restated	\$ 43,406

Accumulated Surplus as at August 31, 2014	
Accumulated Surplus as at August 31, 2013	\$ 63,314,477
Prior Period Adjustment - Accounts Receivable and Property Tax Revenue understated	2,219,673
Accumulated surplus as at August 31, 2013 – as restated	65,534,150
2014 Surplus for the year - as restated	43,406
Accumulated Surplus as at August 31, 2014 - as restated	\$ 65,577,556

Net Financial Assets at August 31, 2014	
Net Financial Assets as at September 1, 2013 - as previously reported	\$ 23,201,621
Prior Period Adjustment - Accounts Receivable and Property Tax Revenue understated	2,219,673
Net Financial Assets as at September 1, 2013 - as restated	25,421,294
Surplus for the year - as restated	43,406
Acquisition of Tangible Capital Assets	(4,699,479)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	3,410
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(3,410)
Amortization of Tangible Capital Assets (Schedule C)	3,341,152
Net Change in Other Non-Financial Assets	(3,858)
Change in Net Financial Assets	(1,318,779)
Net Financial Assets as at August 31, 2014 - as restated	\$ 24,102,515

Increase in Accounts Receivable at August 31, 2014	
Accounts Receivable as previously reported	\$ 9,633,901
Prior Period Adjustment - Accounts Receivable and Property Tax Revenue understated	2,219,673
2014 Property Taxation adjustment	752,362
Accounts Receivable as at August 31, 2014 - as restated	\$ 12,605,936

Increase in Property Taxation Revenue at August 31, 2014	
Property Taxation Revenue as previously reported	\$ 22,794,987
Property Tax Levy Revenue adjustment	752,362
Property Taxation Revenue at August 31, 2014 - as restated	\$ 23,547,349

19. 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 an impairment in collectability.

The aging of other accounts receivable at August 31, 2015 was:

August 31, 2015					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 871,189	\$ 360,416	\$ -	\$ -	\$ 510,773
Gross Receivables	871,189	360,416	-	-	510,773
Allowance for Doubtful Accounts	(487,618)	-	-	-	(487,618)
Net Receivables	\$ 383,571	\$ 360,416	\$ -	\$ -	\$ 23,155

(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.

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

August 31, 2015				
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,926,035	\$ 612,333	\$ -	\$ -
Long-term debt	-	100,000	200,000	-
Total	\$ 2,926,035	\$ 712,333	\$ 200,000	\$ -

(iii) Market Risk:

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

(a) 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 \$10,000,000 with interest payable monthly at a rate of prime less 0.50%. 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, 2015.

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.

(b) 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.