



2020-2021 Annual Report

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



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School Division Contact Information



Living Sky School Division No. 202

Growth Without Limits, Learning For All

509 Pioneer Avenue North Battleford, SK S9A 4A5

Phone: 306-937-7702

Fax: 306-445-4332

Email: office@lskysd.ca

Website: www.lskysd.ca

An electronic copy of this report is available at:

<https://www.livingskysd.ca/board-documents>

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education



Dear Minister Duncan:

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 2020-21 annual report. This report presents an overview of Living Sky School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Ronna D. Pethick

Introduction

This report provides information about Living Sky School Division No. 202 in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

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

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

Governance

The Board of Education

Living Sky School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division. Living Sky School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student. The current Board of Education was elected on November 9, 2020 to serve a four-year term.

Board of Education members are:

Subdivision 1	Ken Arsenault
Subdivision 2	Mary Linnell
Subdivision 3	Nicole Kobelsky
Subdivision 4	Ronna D. Pethick, Board Chair
Subdivision 5	Kim Gartner, Board Vice Chair
Subdivision 6	Bernadette Heintz
City of North Battleford	Richard W. Hiebert Rocky Omelchenko Shaun Weber
Town of Battleford	Glen Leask

School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of the 29 schools in Living Sky School Division. Associate and Hutterian schools are not required to have SCCs established as well, our new Virtual School did not have an SCC formed. High school students are invited to sit as members on the SCCs and most of the high schools have a student representative. Schools continue to work on membership and ensuring that SCCs are representative of their school populations. The 2020-21 school year brought new challenges for SCCs as the school division protocols did not permit in person meetings. Although online meetings were new, some schools saw an increase in attendance due to the fact that it was convenient for families to join from home.

The Education Regulations, 2019 require School Community Councils to work with school staff to develop annual school level plans and to recommend these plans to the Board of Education. In the fall, school goals are developed in response to student needs as well as to align with the division's strategic plan. These goals are reviewed and approved at a fall SCC meeting and are discussed and reflected upon throughout the year with each school's SCC. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. On November 26th, two Division staff members held a workshop for SCC members that focused on ways to use technology to engage families and to collaborate with one another. The presentation, *Staying Connected*, shared the top five ways SCC members can stay connected to the learning in the school. On February 24, Living Sky hosted an online workshop for SCCs. Debbie Pushor presented *Parent Engagement – The Sacred and Significant Role of the Parent*. The workshop was well attended.

The Board of Education provides equal funding of to all SCC, as well as uses the dollars to support the SCC annual workshop. The total amount allocated to the SCCs in 2020-21 was \$ 43,284. SCCs use this funding in a variety of ways, including supporting meeting expenses, promoting parent/caregiver and student engagement through a variety of activities. The division continues to find authentic ways to involve the SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.

School Division Profile

About Us

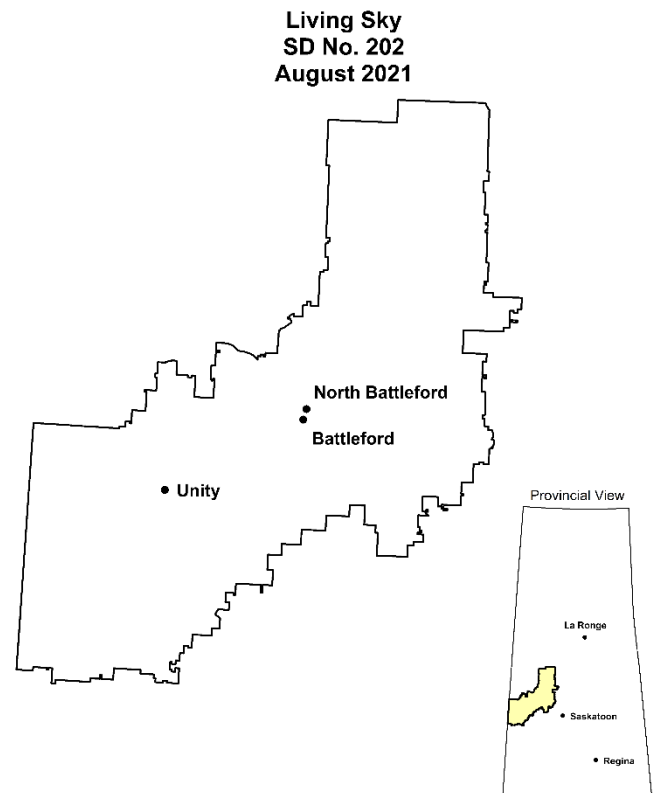
Living Sky School Division is situated in Northwest Central Saskatchewan and is proudly located in Treaty 6 Territory. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

Currently, 28 schools are located in 18 communities within the division. The schools include Prekindergarten-12, elementary, high schools and alternate schools with a student population of approximately 5,300 students. The diverse school population is reflected in a wide variety of programming that meets the guidelines of Saskatchewan Core curricula while supporting the local needs of the community.

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

[Living Sky School Division - Board of Education \(livingskysd.ca\)](http://livingskysd.ca)



Division Philosophical Foundation

Mission Statement

Shaping Our Future Through Thoughtful Schools

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

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

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

- Genuine Relationships
- Innovation
- Well-Being
- Integrity
- Belonging

We believe:

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

Community Partnerships

In March 2019, Living Sky School Division (LSSD) established a partnership with Saskatchewan Indian Institute of Technologies (SIIT) Career Centre. The Career Centre refers clients to Living Sky School Division and the career centre is regularly updated with job postings and current needs.

In order to promote and sustain technological literacies in for students, LSSD has partnered with agencies funded through the Federal CanCode initiative, including the Information Communication Technology Council of Canada, Cybera, The Learning Partnership and Kids Code Juenesse. CanCode's purpose is to work with Canadian youth, including traditionally underrepresented groups, to nurture skills for their futures, including advanced digital and STEM skills. LSSD teachers have participated in professional development for coding in the classroom and students have gained experience with coding, data analysis, and cybersecurity, while exploring careers in STEM fields.

The SIIT Steering Committee was initiated by the SIIT Career Centre. The committee meets quarterly to discuss regional employment needs and how we can help each other find the people with the skills to fill those needs. Its purpose is to bring together local employers and employment organizations representing First Nation and Métis people. Membership includes:

- Sweetgrass First Nation
- Gabriel Dumont Institute
- North West College
- Thunderchild First Nation
- Gold Eagle Casino
- City of North Battleford
- Battlefords Tribal Council
- Canada – Saskatchewan Career & Employment Services

Living Sky School Division continues to work with partner agencies to form the Community Threat Assessment Support Protocol team (CTASP). The Ministry of Social Services, Light of Christ Roman Catholic Separate School Division, RCMP, Mental Health, Fire Services, North West College, Kanawayimik Child and Family Services, Catholic Family Services, the Ministry of Corrections and Policing and Living Sky School Division are committed to working together to ensure safety of students and staff. The strength of this school division, post-secondary and community partnership is the multidisciplinary composition of the Community Threat Assessment and Support Team (CTASP). The CTASP members strive to share and review relevant student information and to share the details of threatening situations or evidence promptly, to collaborate effectively, and to make use of a broad range of expertise. Living Sky School Division has also established partnerships with Eagle's Nest Youth Ranch, HUB, KidsFirst, Bridges for Children, Cognitive Disability Strategy, and the Family Resource Centre. Each of the partnerships listed supports programming for students and their families. Beginning in January 2019, Living Sky School Division partnered with the ministries of Health and Education to create the Mental Health Capacity Building pilot project. The North Battleford

Comprehensive High School was one of five sites in Saskatchewan selected to participate in this project. The intent of the program in 2020-2021 was to build strong mental health in our youth and in the community. The coordinator position was designated to oversee the community projects while the wellness promoter was stationed at the high school to work with staff and students. They worked with select classroom teachers to make curricular connections to strong mental health, and assisted in development of in-house training for staff to be able to deliver professional development to the large number of staff members. They also worked with staff to develop an understanding of mental health supports and to develop their own resilience.

Beginning in January 2019, Living Sky School Division partnered with the ministries of Health and Education to create the Mental Health Capacity Building pilot project. The North Battleford Comprehensive High School was one of five sites in Saskatchewan selected to participate in this project. The intent of the program in 2019-20 was to build strong mental health in our youth and in the community. The coordinator position was designated to oversee the community projects while the wellness promoter was stationed at the high school to work with staff and students. They worked with classroom teachers to make curricular connections to strong mental health, and assisted in development of in-house training for staff to be able to deliver professional development to the large number of staff members. They also worked with staff to develop an understanding of mental health supports and to develop their own resilience.

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

Living Sky School Division Board of Education is committed to student achievement and engagement. Making strong connections and working with the school division's partners helps to achieve the goals of LSSD. Living Sky School Division continued its project "It takes a community to educate a child". The project was based in North Battleford and included all four elementary schools. The project connected school, families, and communities in working together to support and celebrate the class of 2032. Business groups in these Kindergarten classrooms have joined with the school to support the Kindergarten class on their road to graduation. Living Sky School Division Board of Education continues to have strong partnerships that support our youngest learners. Saskatchewan Health Authority, Light of Christ RCSSD and Living Sky School Division continue to partner together to provide speech and language support to all Prekindergarten classes. This partnership allows for strong language supports early in children's lives. Other agencies include the Early Childhood Intervention Program (ECIP), KidsFirst, Daycare Providers and Saskatchewan Health Authority. These partnerships offer supports to students and families within the school and at home.

Program Overview

In order to provide the best education possible for all students, Living Sky School Division (LSSD) offers a wide range of programs in each of its schools. The provincially-mandated core curricula, broad areas of learning and cross-curricular competencies are central to all of the programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Schools in the division offer the following specialized programming:

- Alternative programming for vulnerable students
- International Baccalaureate (IB) programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Computer coding
- Student Respect/Anti-bullying programming
- ELIS Program – Early Learning Intensive Support
- Full-time Kindergarten in North Battleford
- Learning opportunities through the Virtual School
- Music/band programming
- Community school programming
- Nutrition programs
- Pre-kindergarten programs
- Blended learning
- Tier 3 Reading Intervention
- Levelled Literacy Intervention
- Land-based Learning program
- Dreambroker Programming

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

- Speech and language pathologists
- Educational psychologists
- Virtual counsellors
- Early years consultant
- Graduation coach
- School Liaisons
- Occupational therapists
- In-School counsellors
- Literacy consultant
- First Nations & Métis achievement consultant
- RCMP Liaison

Strategic Direction and Reporting

Education Sector - Strategic Planning

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

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

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

Education partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

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

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

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

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

In 2020-21, Living Sky School Division took the following actions to support improved reading, writing and math outcomes:

- LSSD was able to expand the number of teachers who are reading experts. They became mentors and leaders in their schools to help both students and colleagues.
- The focus on literacy changed the way staff in the division talk about teaching and learning in the classroom.
- Literacy teachers focused on intentional planning to support guided reading groups (small group instruction and independent tasks), conferring regularly with students and providing more student choice.
- School based discussions with English Language Arts (ELA) teachers reviewing student writing samples and determining what was proficient grade level writing using the provincial writing rubrics.
- With the continuation of the COVID-19 pandemic many teachers collaborated with the Literacy Learning Consultant to create writing unit plans aligned with the Fountas and Pinnell Writing Continuum. These units include multiple pathways to support student choices in the writing process to create polished products. The unit plans created are also appropriate examples for Blended Learning.
- Following the closure of schools in March 2020 due to COVID-19, many teachers were able to take online learning that was offered in teaching math differently and this work continued in 2020-21. LSSD formed groups of lead Math teachers of grades 2, 5 and 8 who participated in collaborative inquiry to determine ways to deepen students' numbers sense. Thinking Classroom professional development helped to inform this work.
- Additions to early year's Math intervention Resource were distributed to Student Services teachers throughout the division.

- LSSD schools started piloting the MathUP resource, which provides professional development and pedagogical support to address numeracy, particularly in multi-grade classrooms
- A literacy consultant (0.9 contract) was employed to support classroom teachers, create resources, and provide professional learning sessions to enhance student achievement. The consultant’s work focused on student-centered models of planning and instruction that trained and supported teachers in identifying and building from student competencies.

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

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

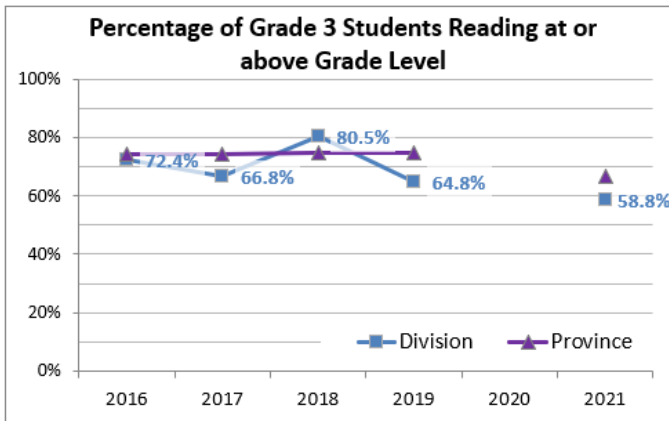
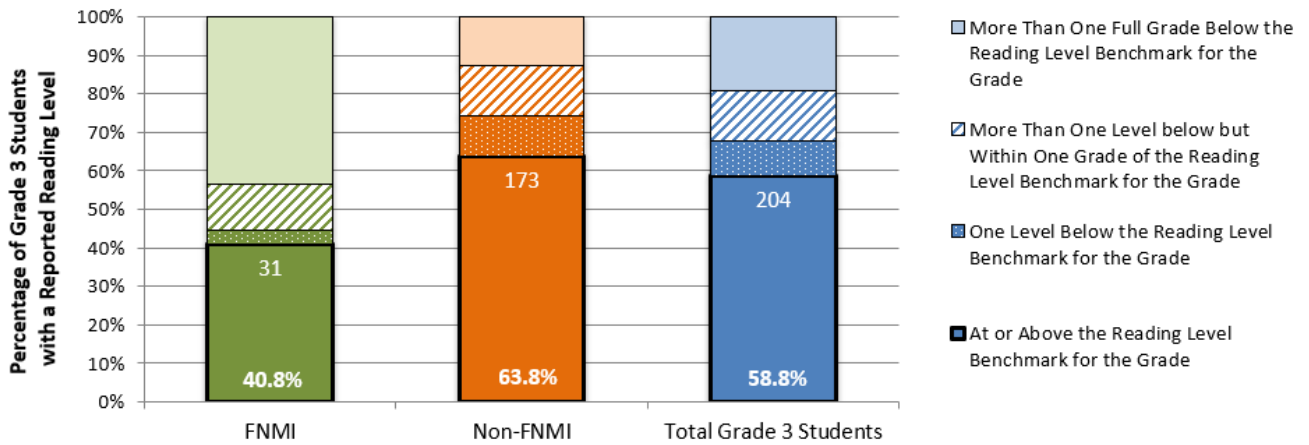
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

Reading Results Data, Living Sky SD 202, Grade 3, 2020-21



Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	76	91.6%	3.6%	4.8%	83
Division (Total)	347	87.2%	11.8%	1.0%	398
Province (FNMI)	1,910	80.1%	9.8%	10.1%	2,386
Province (Total)	11,869	82.2%	14.8%	3.0%	14,444

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

Source: Ministry of Education, 2021

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

Background

Literacy (reading and writing) continues to be a focus in Living Sky School Division. The division's strategic plan outcome for literacy is the same as the outcome included in the provincial ESSP for reading, writing, and math. The reading target was by June 2021, 80% of students in grades 1 to 3 will be reading at or above grade level. To measure reading proficiency, an informal benchmark reading assessment was used in grades 1-3 in the fall of 2020 to facilitate teacher planning to meet students' needs. Elementary school classrooms focused on small group reading instruction to ensure

that students continued to grow at their own pace with the appropriate supports. A formal F&P assessment was administered in May of 2021 to all students in grades 1-3.

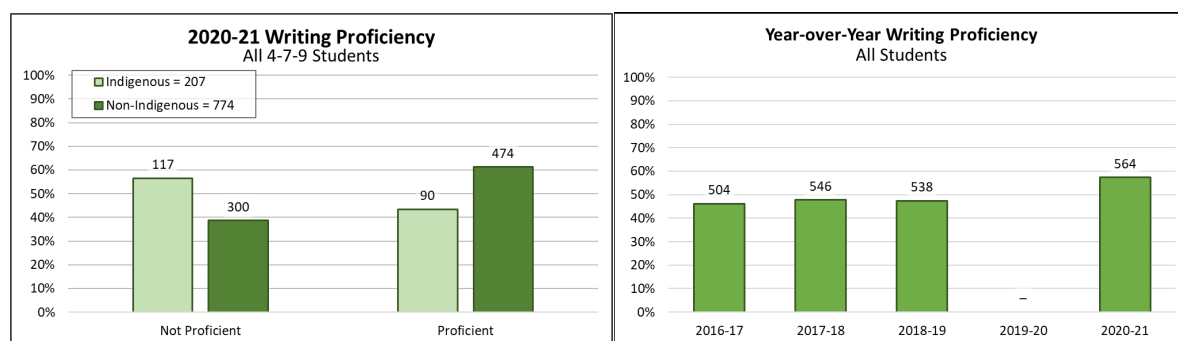
Performance Target – Reading

In many schools, COVID protocols led to an interruption of in-class learning, leading to stretches of online instruction. Results from 2021 showed an overall decline in the proportion of Grade 3 students reading at or above grade level as compared to 2019 data (58.8% down from 64.8%). This being said, the division is proud to recognize that LSSD results declined less than the provincial average, a result owed in part to the focus put on literacy and literacy recovery in the 2020-21 school year. This trend is true for both FNMI and non-FNMI students. Also notable in the result is that Living Sky’s non-response rate is much lower than the provincial average, especially when considering FNMI students. Great effort has been made to assess and plan for all students, even those with sporadic attendance or who are working to overcome multiple barriers to success. While the division believes this practice results in lower overall reported reading scores than if LSSD had not assessed or reported, the division is proud to speak for all students in the area and where they sit in their learning journey.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

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

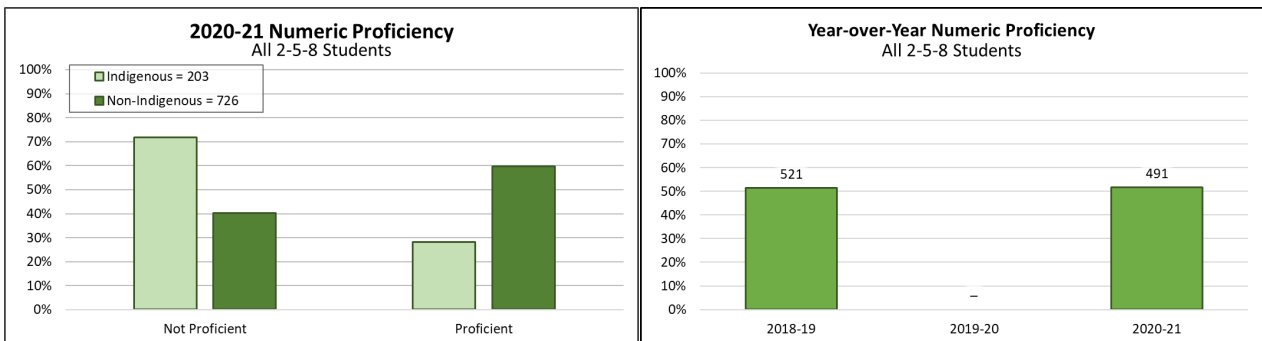


In the 2020-21 school year, 57% of students in grades 4, 7, and 9 were assessed as writing at or above grade level based on the provincial writing rubric, based on data collected in May and June of 2021. This represents a significant increase over two years ago (47%). Within the 2020-21 results, there was a significant difference in results for FNMI and non-FNMI students. 43% of FNMI students were leveled as writing at or above grade level, compared to 61% of non-FNMI students. This difference was smaller than in 2019 (18 percentage-point difference in 2021 compared to 26 percentage-point difference in 2019).

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

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

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



In the 2020-21 school year, 52% of students in grades 2, 5, and 8 were assessed as having numeric skills at or above grade level based on the provincial numeracy rubric, based on data collected in May and June of 2021. This is effectively unchanged from two years ago (51%). Within the 2020-21 results, there was a significant difference between FNMI and non-FNMI students. 28% of FNMI students were leveled as writing at or above grade level, compared to 60% of non-FNMI students. This difference is relatively unchanged from 2019 (32 percentage-point difference).

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

ESSP Outcome:

By June 30, 2021, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

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

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Living Sky School Division continues to strive to improve First Nations, Métis and Inuit student engagement and graduation rates. Living Sky School Division shares the common belief that students who do well in reading, writing and numeracy experience greater success at school. In alignment with the ESSP and the goals of Inspiring Success, Living Sky School Division has made improving graduation rates and engagement for First Nations, Métis and Inuit Students a priority in the school division Strategic Plan.</p> <p>Living Sky School Division set goals to increase students' graduation rates and reduce the grade 12 graduation disparity between FNMI and non-FNMI students. The efforts of the school division in 2020-21 were focused on the goals of improving school attendance, increasing student engagement, and developing literate students who will be able to successfully transition to post-secondary education.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>The goals of Inspiring Success guide the actions taken by Living Sky School Division to improve the outcomes for First Nations, Métis and Inuit students by ensuring that respectful relationships with First Nations and Métis people at the local level are developed and maintained, First Nation and Métis languages and cultures are valued and supported, and all learners develop an understanding of the worldviews and historical impact of First Nations and Métis Nation.</p> <p>Due to the COVID-19 pandemic, Living Sky School Division chose to take the year to redesign the role and purpose of the Indigenous Advisory Council. Virtual meetings and surveys were sent to collect voice from the Board of Education, staff, community members, other Indigenous Advisory Councils, as well as Elders. The purpose of these meetings and surveys were to hear how the Indigenous Advisory Council may support the work in Living Sky School Division.</p>

LSSD continues to have an Indigenous Education consultant. This role provides resources and learning opportunities to schools to support the important work of truth and reconciliation as well as develop cultural pedagogy. The Indigenous Education consultant also connected local Elders and knowledge keepers to schools and Division office. The consultant helped coordinate guest visits to the classroom through Living History Funds.

Land Based Learning continued to be a focus in a few schools in support of student engagement and relationships.

Invitational Shared Services Initiative (ISSI) continued to support the graduation coach position at North Battleford Comprehensive High School.

The graduation coach connected with students and supported these students to obtain credits through homework support, tutoring, and classroom support.

The Gateway classroom offered students support in areas beyond academics. It helped students build staff and student relationships and connected students to outside agency support along with many other services. This classroom continued to have a positive impact on attendance, engagement, credit attainment, and graduation rates.

Following Their Voices (FTV) continued in North Battleford Comprehensive High School and started in Cut Knife school. This continues to be important work at these two schools.

Credit recovery options were utilized in many schools to support students who needed a little more time to complete courses. More students also took advantage of credit options available through the Living Sky School Division's Virtual School that houses blended courses as well as synchronous and asynchronous course offerings.

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

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	LvngSky	Province	LvngSky	Province	LvngSky	Province
English Language Arts A 10 (Eng & Fr equiv)	76.3	75.5	78.1	78.7	70.7	62.6
English Language Arts B 10 (Eng & Fr equiv)	75.8	74.9	77.6	78.1	69.8	62.2
Science 10 (Eng & Fr equiv)	73.4	74.6	75.0	77.8	67.4	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	76.6	74.5	79.5	78.5	69.7	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.0	76.0	75.7	78.1	61.1	63.8
English Language Arts 20 (Eng & Fr equiv)	76.6	76.6	78.3	78.9	69.8	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.6	69.4	72.0	72.8	67.0	62.3
Math: Foundations 20 (Eng & Fr equiv)	74.1	76.6	75.2	78.3	67.2	66.0

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2021

Analysis of Results – Average Final Marks

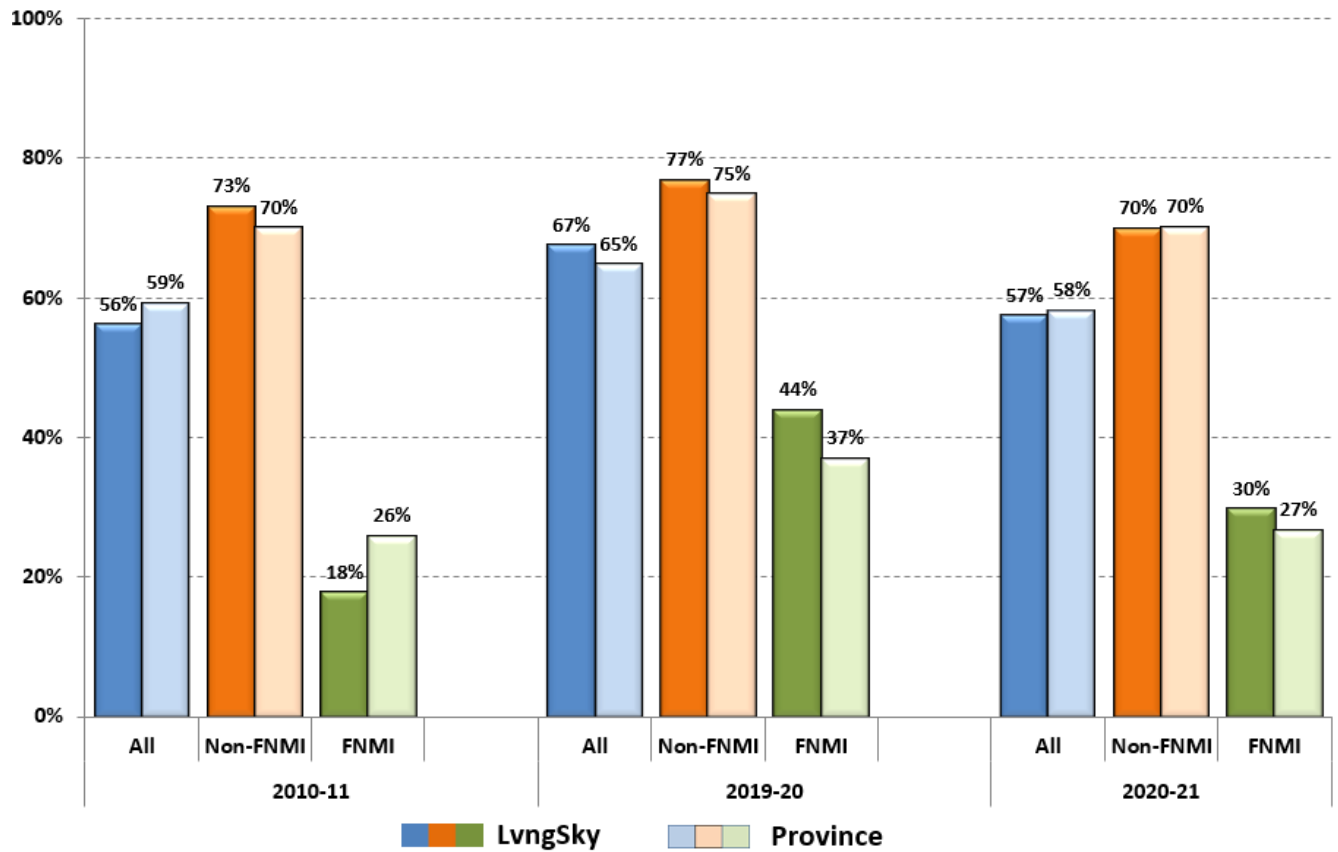
Living Sky School Division continues to focus on students achieving academic success by monitoring average final marks. In 2020-21, Living Sky’s average final marks were very similar to provincial averages in most categories with some greater differences in Math Foundations 10 and 20. Average final marks for Living Sky FNMI students in most subject areas are higher than the provincial averages for FNMI students, except for Math Foundations 10.

Credit Attainment

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

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

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Living Sky SD 202



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

Source: Ministry of Education, 2021

Analysis of Results – Credit Attainment

Living Sky School Division administrators, teachers, and career counsellors continued to work diligently over the past year to provide supports, opportunities, and check-ins to ensure the students were on track to attain their required credits. Results from 2020-21 continue to show that Living Sky students are attaining eight or more credits per year at about the same rate as the province as a whole. This was equally true in 2019-20 when both division and provincial credit attainment rates were higher than usual, in part due to the provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, 2020. The year-over-year drop in 2020-21 can also be attributed to the impacts of the COVID-19 pandemic protocols and student attendance.

Despite the drop, FNMI student credit attainment continues to be significantly higher than baseline (18% in 2010-11), which can be attributed to significant efforts in Living Sky over the past decade to focus on supporting FNMI students' success in and outside the classroom. Still, the dataset serves as a reminder that there is still much work to be done to ensure that teachers are supported to have a growth mindset, to expand their culturally responsive pedagogy, and enhance their relationships with students and their families.

Graduation Rates

ESSP Outcome:

By June 30, 2021, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- **Achieve an annual increase of three percentage points in the provincial three-year graduation rate.**
- **80% of students have achieved at least 4 credits by the end of February.**
- **80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.**

School division goals aligned with the Graduation Rates outcome

Living Sky School Division's graduation rates goals are aligned with the ESSP outcome area. By June 30, 2021, LSSD will achieve an 85% three-year graduation rate.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome

In 2020-21, Living Sky School Division took the following actions to support the Graduation Rates outcome:

- Through analysis of student data, the division grew better at being able to predict which students were at risk of not graduating so staff could offer them the help they needed.
- Teachers supported students who were at home due to the COVID-19 pandemic impact by offering blended learning opportunities and the division supported students at home by having technology readily available.
- LSSD staff have continued to learn about different pathways to graduation beyond the traditional one, to provide more options do students to achieve graduation
- More staff and students accessed the Xello platform to explore career choices, high school requirements, and post-secondary institution options. Average number of unique student logins increased by 14% from the previous year (168.45 average unique student logins in 2019-20 to 192 in 2020-21) and the average logins per student went up by 24% (1.99 average logins per student in 2019-20 to 2.47 in 2020-21).
- Increased options for course offerings in LSSD Virtual School which were available to all students in the division.

Measures for Graduation Rates

Three-Year Graduation Rate

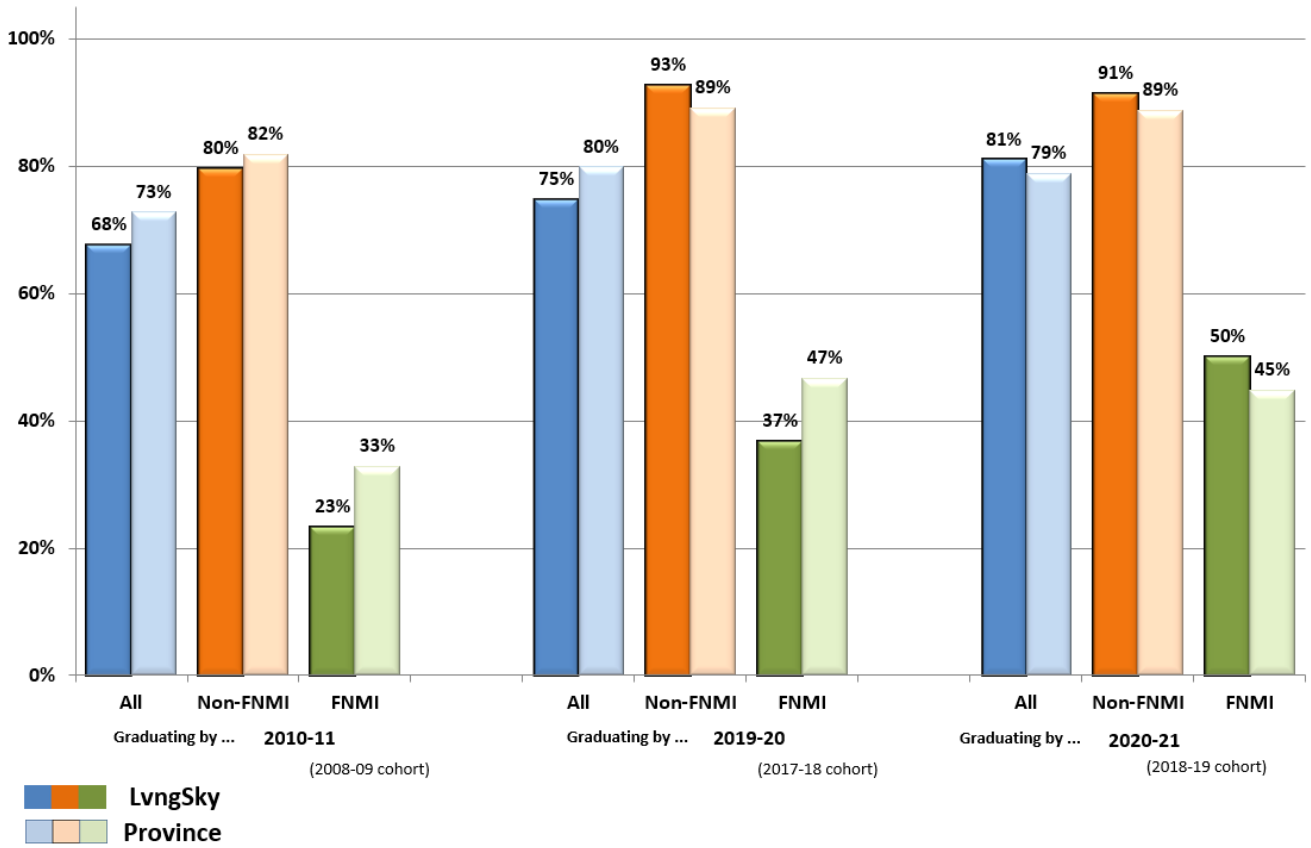
To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.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

Living Sky's strategic goals for graduation rates were as follows:

- By the 2020-21 school year, the overall three-year graduation rate will be 85%.
- By the 2020-21 school year, the three-year FNMI graduation rate will be 65%.

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

'3-year' Graduation Rates, Living Sky SD and Province
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2021

Analysis of Results – Three-Year Graduation Rates

In the 2020-21 school year, Living Sky's three-year graduation rates were above the provincial averages overall (81% compared to 79%) for both FNMI and non-FNMI students. The greatest difference was in the FNMI graduation rate (50%) which was significantly higher than results for 2019-20 and baseline (2010-11). The increase in the FNMI graduation rate more than offset a slight decrease in non-FNMI graduation rate to achieve the highest graduation rate for the division yet recorded. Living Sky did not achieve its strategic goals for three-year graduation rates, but it did move closer to achieving them than in any other year. Ongoing work will continue to focus on FNMI graduation rates in order to achieve both goals.

Grade 12 Graduation Rate: Within Five Years

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

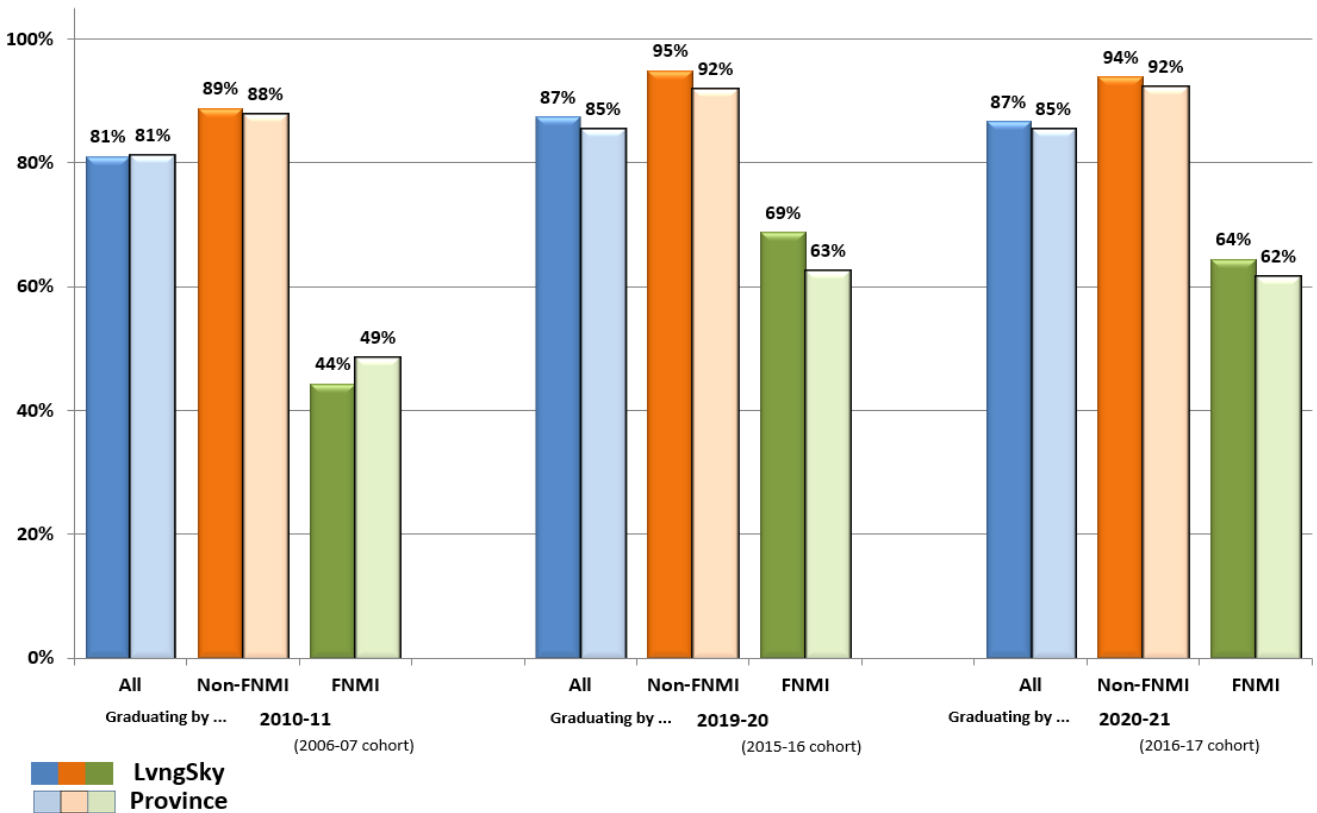
Living Sky's strategic goals for graduation rates were as follows:

- By the 2020-21 school year, the overall five-year graduation rate will be 90%.
- By the 2020-21 school year, the three-year FNMI graduation rate will be 75%.

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

'Within 5-year' Graduation Rates, Living Sky SD and Province

(Students Completing Grade 12 Within 5 Years of 'starting' Grade 10)



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

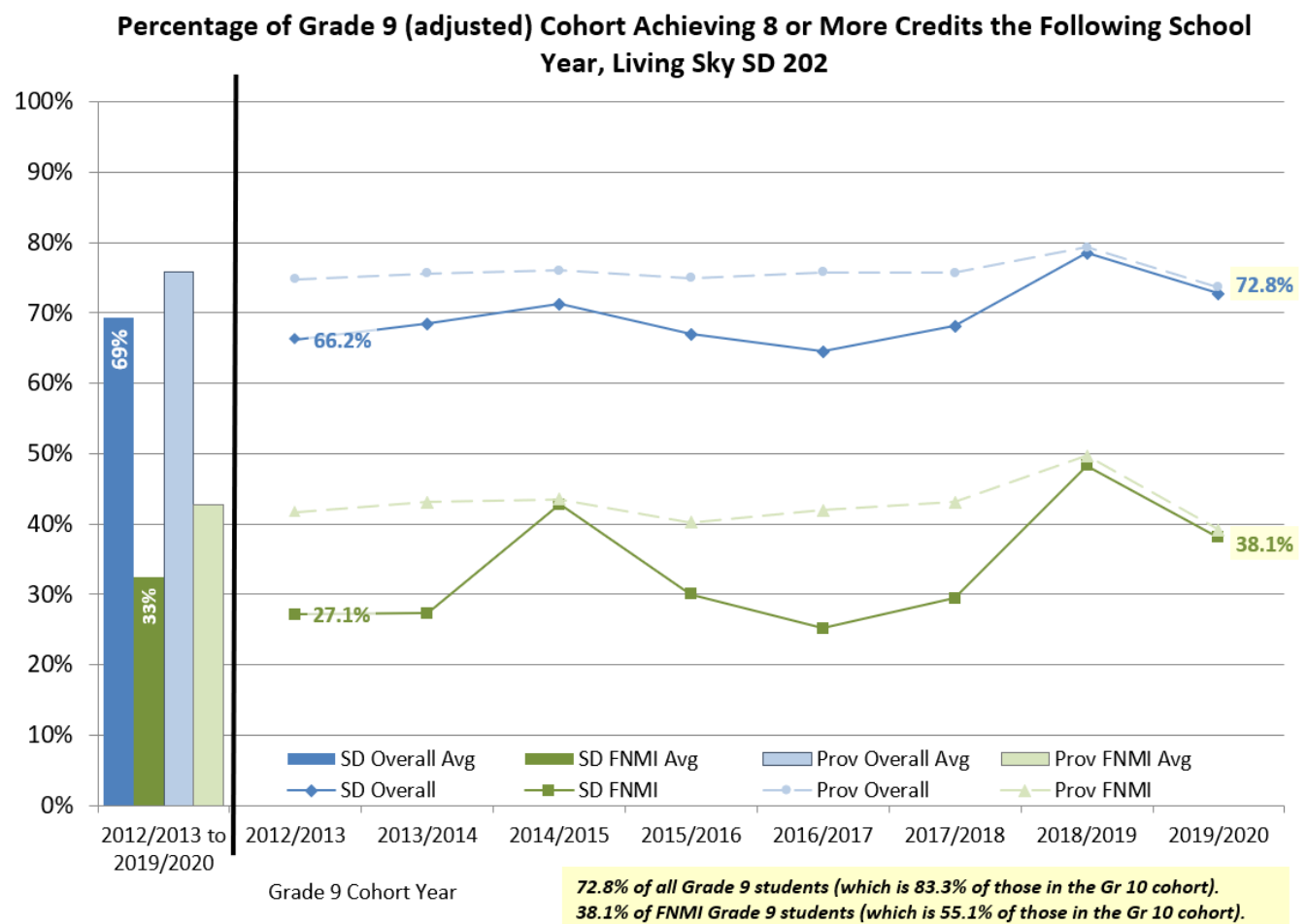
Analysis of Results – Graduation Rates 'within five-years'

At 87% overall again in 2020-21, Living Sky's five-year graduation rates are also slightly higher than the provincial averages for both FNMI and non-FNMI students, and have been so for several years. This is despite slight declines between 2019-20 and 2020-21. For FNMI students, the five-year graduation rate is still significantly higher than baseline (44% 2010-11). Living Sky did not achieve its strategic goals for five-year graduation rates, but its performance relative to the province is still a point of pride, particularly when compared to baseline. Ongoing work will continue to focus on FNMI graduation rates in order to achieve both goals.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10.

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



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

Source: Ministry of Education, 2021

Analysis of Results – Grade 9 to 10 Transition

Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. Credit attainment rates of all students and FNMI students in Living Sky did drop significantly in 2020-21 as compared to the year before, though they continued to be among the highest in the eight-year dataset displayed above. For FNMI students, the 2020-21 result (38.1%) was significantly higher than the cohort eight years ago (27.1%) and well ahead of the eight-year average (33%). The drop in credit attainment was also very much in line with the provincial average both overall and for FNMI students. Given that the proportion of students transitioning to Grade 10 and earning at least eight credits is significantly lower than the three-year graduation rates for Living Sky School Division (81% in 2020-21), the work of the high school teams in moving students to become on-track to graduate should be acknowledged.

Early Years

ESSP Outcome:

By June 30, 2021, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

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

<p>School division goals aligned with the Early Years outcome</p>	<p>Aligning with the provincial early years goal, Living Sky School Division has set a goal that by June 30, 2021, children aged 0-6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>In 2020-21, Living Sky School Division took the following actions to support the Early Years outcome:</p> <ul style="list-style-type: none"> • Provided supports for classrooms to allow for play-based environments following safety measures needed to respond to COVID-19 pandemic. • Undertook a pilot project that involved small group of teachers working with Early Learning Consultants on data response learning cycle. This group focused on targeted students with targeted actions in short cycles. They met a quarterly to discuss results. • Family days in early years were delivered in alternate ways to connect with families virtually outside of the school. • Teachers found creative ways to share the EYE data during online meetings and interactions. The EYE data was used to create plans for whole class instruction and as well as individual student goals.

Measures for Early Years

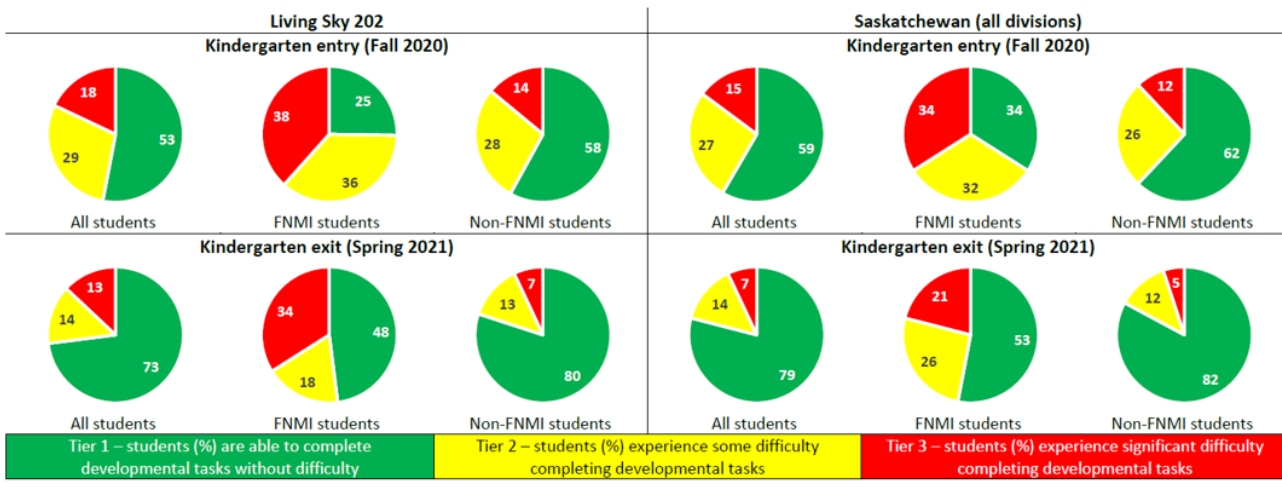
Early Years Evaluation

The Early Years Evaluation Teacher Assessment (EYE-TA) is a screening tool that provides information about the development of children and their readiness for learning in school. It's an observational diagnostic tool that examines children's observable skills in six domains of development: cognitive skills, language and communication, social skills and approaches to learning, awareness of self and the environment, fine motor skills, and gross motor skills.

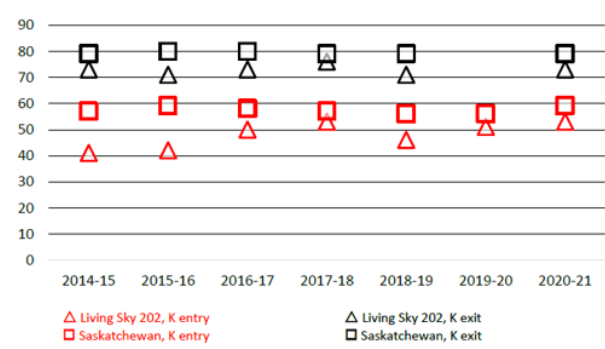
The EYE-TA displays its results according to the Responsive Tiered Instruction (RTI) framework. Tier 1 (coded green) represents universal or whole-class instructions. Students levelled at Tier 1 indicate they are meeting age appropriate developmental benchmarks, and they indicate developmental readiness to succeed in school without additional supports beyond typical, high-quality whole-class instruction. Tier 2 (coded yellow) represents small group instruction. Students levelled at Tier 2 indicate they experience some difficulty meeting developmental benchmarks and will likely require some small-group or differentiated supports in addition to high-quality whole-class instruction in order to succeed in school. Tier 3 (coded red) represents individual instruction. Students levelled at Tier 3 indicate they experience significant difficulty meeting developmental benchmarks and will likely require individualized instruction or supports in addition to small-group and whole-class instruction in order to succeed in school.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

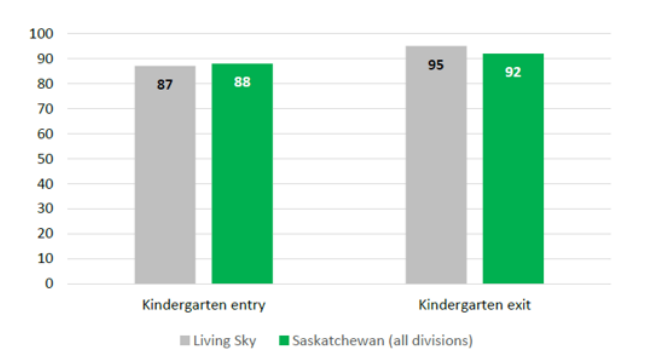
Also included is a display for the school division showing EYE-TA participation rates for 2020-21 relative to Kindergarten enrolments. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than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



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



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



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

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

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

Source: Ministry of Education, Early Years Branch, 2021

Analysis of Results – Early Years Evaluation

2020-21 EYE-TA entry data show that the proportion of students entering Living Sky’s Kindergarten programs scoring as Tier 1 (able to complete developmental tasks without difficulty) are at the upper end of our 7-year dataset at 53%, and significantly higher than baseline (about 40% in 2014-15). EYE-TA exit data show results that are average for the 7-year dataset (73% at Tier 1). While entry and exit data are lower than the provincial average (59% at entry and 79% at exit), the division has successfully closed much of the gap between the past seven years while continuing to work towards the goal of 90% of students exiting Kindergarten ready for learning in the primary grades.

LSSD is proud of the overall growth of FNMI and non-FNMI students over the year as measured by comparing the percentage in each RTI tier category at entry and at exit (i.e.: drop in Tier 3 and increase in Tier 1). The division notes a 27-point improvement in FNMI student scores (4% drop in Tier 3 plus 23% rise in Tier 1) and a 29-point improvement in non-FNMI student scores (7% drop in Tier 3 plus 22% rise in Tier 1). These are comparable to the provincial rates, with a higher proportion of FNMI students continuing to be at Tier 3 (experiencing significant difficulty completing developmental tasks) at Kindergarten exit.

Demographics

Students

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	370	386	332	370	313
1	425	365	416	365	397
2	451	401	346	403	346
3	397	423	406	338	396
4	416	391	422	399	339
5	414	411	393	417	401
6	396	410	417	399	417
7	414	420	446	456	430
8	433	412	420	419	425
9	449	445	400	402	419
10	465	512	443	413	427
11	416	403	422	406	386
12	457	456	400	409	412
Total	5,503	5,435	5,263	5,196	5,108

PreK	212	202	199	197	162
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	481	381	352	331	304
	4 to 6	389	358	381	343	309
	7 to 9	383	382	371	347	383
	10 to 12	384	453	366	335	368
	Total	1,637	1,574	1,470	1,356	1,364
English as an Additional Language	1 to 3	80	67	80	87	76
	4 to 6	68	68	45	52	53
	7 to 9	53	48	41	45	39
	10 to 12	43	40	36	21	17
	Total	244	223	202	205	185

Notes:

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

Source: Ministry of Education, 2020

LSSD Virtual Enrolment Numbers - 2020-21 school year

Primary = student's base school is LSSD Virtual

Concurrent = student's base school is another school, and is also taking at least one LSSD virtual class

September 20, 2020

Grade	Primary	Concurrent	Total
K	23		23
1	26		26
2	35		35
3	28		28
4	19		19
5	33		33
6	37		37
7	25		25
8	39		39
9	39		39
10	36		36
11	25	1	26
12	25	3	28
Total	390	4	394

January 30, 2021 (first day semester 2)

Grade	Primary	Concurrent	Total
K	22		22
1	19		19
2	29		29
3	27		27
4	21		21
5	28		28
6	35		35
7	31		31
8	35		35
9	44		44
10	32	7	39
11	19	12	31
12	17	28	45
Total	359	47	406

June 30, 2021

Grade	Primary	Concurrent	Total
K	21		21
1	16		16
2	27		27
3	24		24
4	18		18
5	31		31
6	35		35
7	33		33
8	28		28
9	39		39
10	22	6	28
11	12	6	18
12	14	22	36
Total	320	34	354

Source: Living Sky School Division Student Data, 2020

Home School Enrolment Numbers - 2020-21 school year

Total number of students enrolled in Home School		
September 30, 2020	January 29, 2021	June 30, 2021
192	191	194

Source: Living Sky School Division SL Data, 2020

Staff

Job Category	FTEs
Classroom teachers	322.89
Principals, vice-principals	27.87
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	242.23
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	28.00
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	50.80
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	67.00
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.00
Total Full-Time Equivalent (FTE) Staff	744.79

Notes:

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

Source: Living Sky School Division Human Resources Data September 2021

Senior Management Team

As of August 1, 2021, the Senior Leadership Team consists of the Director of Education, Chief Financial Officer, three Superintendents of Learning, and three Service Leads. The Senior Leadership Team works to ensure system effectiveness by actualizing the division's mission, vision, values and strategic plan as outlined by the Board of Education. Brenda Vickers, Director of Education is the Chief Executive Officer for the Board of Education. The Director is accountable to the Board for directing the operations of the school division and moving the division towards the achievement of its goals. The Director provides leadership in educational administration and instructional planning. The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management. Superintendents of Learning include Tonya Lehman, Nancy Schultz, and Ruth Weber who report directly to the Director of Education. Superintendents are the link between the Ministry of Education or outside agencies and the division, they develop division strategies and lead others' work in support of the division's

mission, vision, and values, and focus on developing school-based leaders/teachers. Service Leads report directly to the Director of Education. Service Leads include Shannon Lessard, Douglas Drover, and Jason Caswell. The mission of the Service Leads is to grow the central services team by demonstrating, leading, coaching, supporting, and guiding in the practices promoted by the reorganizational framework.

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Kerrobert Composite School	Kerrobert Roof Project	Replace roof sections 3,6,7,9	\$618,765.06
Leoville Central School	Leoville Roof Project	Replace roof sections 3,5,6,7,8	\$774,902.10
Total			\$1,393,667.16

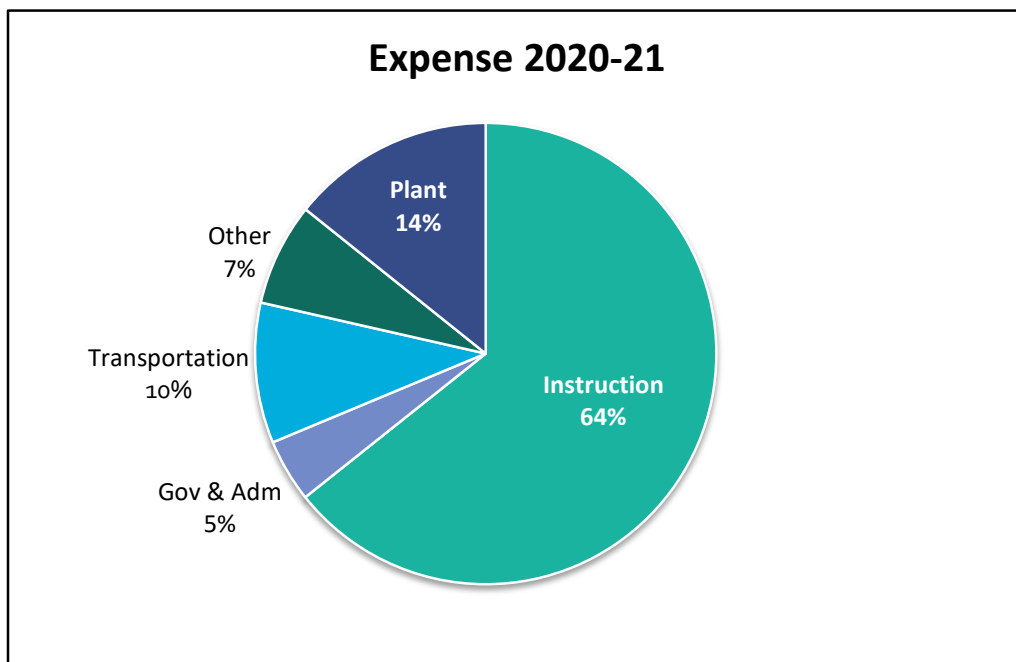
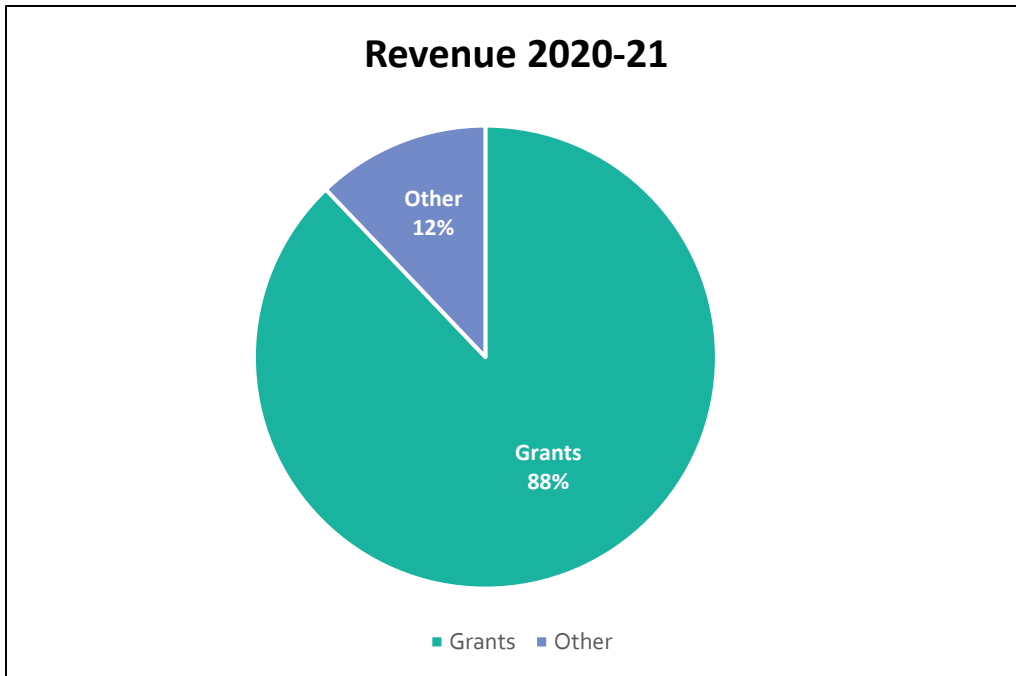
Transportation

Number of Routes	115
Pre-K Students Rural	10
Pre-K Students Urban	8
K to 12 Students Rural	2512
K to 12 Students Urban	424
Families receiving travel allowance (must drive to meet bus)	6
Federal Students	52
K to 12 Transported to Another Community	244
Students Transported for Another School Division	411
Students Requiring Intensive Supports	3
Total Funded Students	2946

Financial Overview

In 2020-21, contingency funding of \$ 5,695,315 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	14,126	6,352	14,126	100%	1
Grants	61,691,757	69,265,759	62,125,462	7,574,002	12%	2
Tuition and Related Fees	4,097,480	5,047,682	5,363,235	950,202	23%	3
School Generated Funds	2,000,000	621,369	1,450,253	(1,378,631)	-69%	4
Complementary Services	1,851,514	1,870,687	1,816,042	19,173	1%	
External Services	933,012	1,099,008	957,748	165,996	18%	5
Other	925,000	885,997	890,843	(39,003)	-4%	
Total Revenues	71,498,763	78,804,628	72,609,935	7,305,865	10%	
EXPENSES						
Governance	417,670	420,888	343,925	3,218	1%	
Administration	2,976,476	2,999,863	2,833,836	23,387	1%	
Instruction	47,044,521	49,768,325	46,803,200	2,723,804	6%	6
Plant	9,919,929	11,033,167	9,695,789	1,113,238	11%	7
Transportation	8,119,212	7,616,170	6,907,934	(503,042)	-6%	8
Tuition and Related Fees	780,340	332,595	811,362	(447,745)	-57%	9
School Generated Funds	2,000,000	686,652	1,260,995	(1,313,348)	-66%	10
Complementary Services	3,248,259	3,268,005	3,324,221	19,746	1%	
External Services	1,053,109	1,271,167	1,326,311	218,058	21%	11
Other Expenses	-	9,175	9,519	9,175	100%	12
Total Expenses	75,559,516	77,406,007	73,317,092	1,846,491	2%	
Surplus (Deficit) for the Year	(4,060,753)	1,398,621	(707,157)			

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

Note	Explanation
1	Over budget due to revenue for Treaty Land Entitlement revenue that was not budgeted.
2	Over budget due to pandemic funding and deferred capital tuition recognized as revenue.
3	Over budget due to more on reserve students than anticipated.
4	Under budget due to less school fundraising activities due to COVID-19 pandemic.
5	Over budget due to an additional Following Their Voices school designation.
6	Over budget due to unbudgeted expenses related to the teachers Collective Bargaining Agreement and creation of LSSD Virtual
7	Over budget due to increased staffing and other costs due to the pandemic.
8	Under budget due to lower than expected bus repairs and contracted transportation costs as a result of COVID-19 pandemic.
9	Under budget due to fewer students attending North West College as a result of COVID-19 pandemic.
10	Under budget due to less school fundraising activities due to COVID-19 pandemic.
11	Over budget due to increased staffing costs for associate schools.
12	Over budget due to unbudgeted expenses on copier lease.

Appendix A – Payee List

Available upon request.

Appendix B – Audited Financial Statements

Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2021

Lonny R. Daroch

Chief Financial Officer

HKO Chartered Professional Accountants.

Auditor

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

Management's Responsibility for the Financial Statements

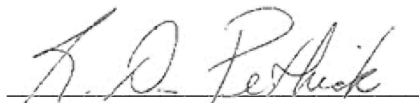
The financial statements of Living Sky School Division No. 202 have been prepared in accordance with Canadian public sector accounting standards (PSAS). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Living Sky School Division No. 202's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

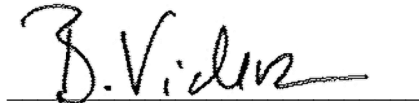
The Board of Education is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by HRO Chartered Professional Accountants, in accordance with Canadian public sector accounting standards (PSAS).

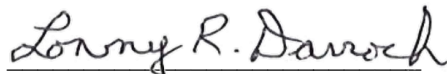
On behalf of the Living Sky School Division No. 202:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 24, 2021



ADDRESS:
1321 101ST STREET
NORTH BATTLEFORD, SK S9A 0Z9

PHONE: 306-445-6291
FAX: 306-445-3882
EMAIL: info@hrocpa.ca

INDEPENDENT AUDITOR'S REPORT

To the Members of Living Sky School Division No. 202

Opinion

We have audited the financial statements of Living Sky School Division No. 202 (the organization), which comprise the statement of financial position as at August 31, 2021, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Emphasis of Matter

We draw attention to Note 18 to the financial statements, which describes subsequent events related to the global COVID-19 pandemic declared by the World Health Organization. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

(continues)

LORALIE A. RAICHE, CPA, CA, CFP®
DALLAN D. OBERG, CPA, CA*

*DLNOTLS A PROFESSIONAL CORPORATION

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

North Battleford, Saskatchewan
November 24, 2021



Chartered Professional Accountants

Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	26,968,343	24,531,158
Accounts Receivable (Note 7)	821,396	591,845
Portfolio Investments (Note 3)	188,434	182,220
Total Financial Assets	27,978,173	25,305,223
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,008,264	3,539,040
Long-Term Debt (Note 9)	191,635	300,501
Liability for Employee Future Benefits (Note 5)	1,713,200	1,620,700
Deferred Revenue (Note 10)	1,112,054	1,174,091
Total Liabilities	7,025,153	6,634,332
Net Financial Assets	20,953,020	18,670,891
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	29,459,353	30,330,698
Inventory of Supplies Held for Consumption	234,419	227,605
Prepaid Expenses	406,645	425,622
Total Non-Financial Assets	30,100,417	30,983,925
Accumulated Surplus (Note 13)	51,053,437	49,654,816

Contractual Obligations and Commitments (Note 15)

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

Approved by the Board:


 _____ Chairperson


 _____ Chief Financial Officer

Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Property Taxes and Other Related	-	14,126	6,352
Grants	61,691,757	69,265,759	62,125,462
Tuition and Related Fees	4,097,480	5,047,682	5,363,235
School Generated Funds	2,000,000	621,369	1,450,253
Complementary Services (Note 11)	1,851,514	1,870,687	1,816,042
External Services (Note 12)	933,012	1,099,008	957,748
Other	925,000	885,997	890,843
Total Revenues (Schedule A)	71,498,763	78,804,628	72,609,935
EXPENSES			
Governance	417,670	420,888	343,925
Administration	2,976,476	2,999,863	2,833,836
Instruction	47,044,521	49,768,325	46,803,200
Plant	9,919,929	11,033,167	9,695,789
Transportation	8,119,212	7,616,170	6,907,934
Tuition and Related Fees	780,340	332,595	811,362
School Generated Funds	2,000,000	686,652	1,260,995
Complementary Services (Note 11)	3,248,259	3,268,005	3,324,221
External Services (Note 12)	1,053,109	1,271,167	1,326,311
Other	-	9,175	9,519
Total Expenses (Schedule B)	75,559,516	77,406,007	73,317,092
Operating Surplus (Deficit) for the Year	(4,060,753)	1,398,621	(707,157)
Accumulated Surplus from Operations, Beginning of Year	49,654,816	49,654,816	50,361,973
Accumulated Surplus from Operations, End of Year	45,594,063	51,053,437	49,654,816

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	18,670,891	18,670,891	17,499,077
Changes During the Year			
Operating Surplus (Deficit) for the Year	(4,060,753)	1,398,621	(707,157)
Acquisition of Tangible Capital Assets (Schedule C)	(706,803)	(2,263,096)	(1,173,484)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	118,787	7,181
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(111,462)	(681)
Amortization of Tangible Capital Assets (Schedule C)	3,420,000	3,127,116	3,274,688
Net Acquisition of Inventory of Supplies	-	(6,814)	(17,863)
Net Change in Other Non-Financial Assets	-	18,977	(210,870)
Change in Net Financial Assets / Net Debt	(1,347,556)	2,282,129	1,171,814
Net Financial Assets, End of Year	17,323,335	20,953,020	18,670,891

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, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,398,621	(707,157)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	3,015,654	3,274,007
Net Change in Non-Cash Operating Activities (Schedule E)	282,299	1,186,323
Cash Provided by Operating Activities	4,696,574	3,753,173
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,263,096)	(1,173,484)
Proceeds on Disposal of Tangible Capital Assets	118,787	7,181
Cash (Used) by Capital Activities	(2,144,309)	(1,166,303)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(6,214)	(19,402)
Cash (Used) by Investing Activities	(6,214)	(19,402)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	251,037
Repayment of Long-Term Debt	(108,866)	(47,558)
Cash (Used) Provided by Financing Activities	(108,866)	203,479
INCREASE IN CASH AND CASH EQUIVALENTS	2,437,185	2,770,947
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	24,531,158	21,760,211
CASH AND CASH EQUIVALENTS, END OF YEAR	26,968,343	24,531,158

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

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	14,126	6,352
Total Other Tax Revenues	<u>-</u>	<u>14,126</u>	<u>6,352</u>
Total Property Taxes and Other Related Revenue	<u>-</u>	<u>14,126</u>	<u>6,352</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	59,207,665	59,645,246	58,891,493
Other Ministry Grants	1,797,688	3,260,418	2,023,983
Total Ministry Grants	<u>61,005,353</u>	<u>62,905,664</u>	<u>60,915,476</u>
Other Provincial Grants	-	5,695,315	-
Federal Grants	250,000	477,517	998,609
Grants from Others	250,000	187,263	211,377
Total Operating Grants	<u>61,505,353</u>	<u>69,265,759</u>	<u>62,125,462</u>
Capital Grants			
Ministry of Education Capital Grants	186,404	-	-
Total Capital Grants	<u>186,404</u>	<u>-</u>	<u>-</u>
Total Grants	<u>61,691,757</u>	<u>69,265,759</u>	<u>62,125,462</u>

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	4,092,480	5,040,647	5,110,115
Individuals and Other	-	-	7,799
Total Tuition Fees	4,092,480	5,040,647	5,117,914
Transportation Fees	5,000	7,035	-
Other Related Fees	-	-	245,321
Total Operating Tuition and Related Fees	4,097,480	5,047,682	5,363,235
Total Tuition and Related Fees Revenue	4,097,480	5,047,682	5,363,235
School Generated Funds Revenue			
Curricular			
Student Fees	135,000	42,990	111,793
Total Curricular Fees	135,000	42,990	111,793
Non-Curricular Fees			
Commercial Sales - GST	-	-	-
Commercial Sales - Non-GST	150,000	44,313	103,255
Fundraising	840,000	285,850	643,364
Grants and Partnerships	50,000	32,258	24,130
Students Fees	525,000	125,271	376,076
Other	300,000	90,687	191,635
Total Non-Curricular Fees	1,865,000	578,379	1,338,460
Total School Generated Funds Revenue	2,000,000	621,369	1,450,253
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,567,122	1,567,122	1,561,960
Other Ministry Grants	50,000	94,332	93,727
Other Provincial Grants	174,392	157,917	136,630
Federal Grants	-	-	-
Other Grants	-	-	-
Total Operating Grants	1,791,514	1,819,371	1,792,317
Fees and Other Revenue			
Tuition and Related Fees	10,000	-	(21,492)
Other Revenue	50,000	51,316	45,217
Total Fees and Other Revenue	60,000	51,316	23,725
Total Complementary Services Revenue	1,851,514	1,870,687	1,816,042

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	641,252	509,512	458,281
Other Ministry Grants	-	300,000	200,000
Other Provincial Grants	101,760	-	-
Other Grants	-	133,305	-
Total Operating Grants	743,012	942,817	658,281
Fees and Other Revenue			
Gain on Disposal of Capital Assets	-	65,663	-
Other Revenue	190,000	90,528	299,467
Total Fees and Other Revenue	190,000	156,191	299,467
Total External Services Revenue	933,012	1,099,008	957,748
Other Revenue			
Miscellaneous Revenue	325,000	451,069	368,238
Sales & Rentals	250,000	209,167	219,580
Investments	-	179,962	295,844
Gain on Disposal of Capital Assets	350,000	45,799	7,181
Total Other Revenue	925,000	885,997	890,843
TOTAL REVENUE FOR THE YEAR	71,498,763	78,804,628	72,609,935

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	179,386	159,290	160,220
Professional Development - Board Members	20,000	248	11,422
Grants to School Community Councils	43,284	18,724	16,011
Elections	30,000	18,340	500
Other Governance Expenses	145,000	224,286	155,772
Total Governance Expense	417,670	420,888	343,925
Administration Expense			
Salaries	2,281,819	2,341,482	2,200,741
Benefits	266,577	294,435	255,088
Supplies & Services	122,030	123,535	121,431
Non-Capital Furniture & Equipment	21,000	15,146	15,793
Building Operating Expenses	61,750	48,052	41,692
Communications	39,300	36,832	38,410
Travel	46,000	14,434	39,094
Professional Development	38,000	27,269	25,217
Amortization of Tangible Capital Assets	100,000	98,678	96,370
Total Administration Expense	2,976,476	2,999,863	2,833,836
Instruction Expense			
Instructional (Teacher Contract) Salaries	30,694,882	32,725,192	31,055,723
Instructional (Teacher Contract) Benefits	1,698,682	1,851,365	1,705,782
Program Support (Non-Teacher Contract) Salaries	7,644,457	8,131,033	7,584,214
Program Support (Non-Teacher Contract) Benefits	1,744,430	1,783,297	1,727,498
Instructional Aids	1,593,421	1,956,806	1,002,422
Supplies & Services	816,181	841,806	947,746
Non-Capital Furniture & Equipment	352,595	365,833	309,388
Communications	194,331	183,880	173,720
Travel	102,201	80,225	99,252
Professional Development	600,215	184,830	224,994
Student Related Expense	303,126	583,847	697,676
Amortization of Tangible Capital Assets	1,300,000	1,080,211	1,274,785
Total Instruction Expense	47,044,521	49,768,325	46,803,200

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,756,853	3,161,424	2,654,689
Benefits	840,184	1,047,975	819,348
Supplies & Services	2,000	26,998	26,481
Non-Capital Furniture & Equipment	5,000	1,300	226
Building Operating Expenses	5,052,892	5,526,860	4,947,400
Communications	7,500	8,714	6,538
Travel	30,500	51,257	25,823
Professional Development	5,000	795	3,212
Amortization of Tangible Capital Assets	1,220,000	1,207,844	1,212,072
Total Plant Operation & Maintenance Expense	9,919,929	11,033,167	9,695,789
Student Transportation Expense			
Salaries	2,048,568	2,030,425	1,973,068
Benefits	470,864	446,917	438,085
Supplies & Services	657,000	754,980	583,290
Non-Capital Furniture & Equipment	780,000	425,233	420,332
Building Operating Expenses	62,700	53,219	68,444
Communications	4,500	4,990	4,038
Travel	1,000	-	63
Professional Development	2,500	-	352
Contracted Transportation	3,292,080	3,160,023	2,728,801
Amortization of Tangible Capital Assets	800,000	740,383	691,461
Total Student Transportation Expense	8,119,212	7,616,170	6,907,934
Tuition and Related Fees Expense			
Tuition Fees	780,340	332,595	811,362
Total Tuition and Related Fees Expense	780,340	332,595	811,362
School Generated Funds Expense			
Academic Supplies & Services	50,000	23,185	26,990
Cost of Sales	320,000	128,651	228,056
Non-Capital Furniture & Equipment	-	(3,323)	497
School Fund Expenses	1,630,000	538,139	1,005,452
Total School Generated Funds Expense	2,000,000	686,652	1,260,995

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Tuition Fees	-	-	1,275
Other Fees	-	907	-
Instructional (Teacher Contract) Salaries & Benefits	632,974	682,581	669,908
Program Support (Non-Teacher Contract) Salaries & Benefits	2,475,285	2,483,576	2,458,013
Instructional Aids	20,000	33,721	61,958
Supplies & Services	120,000	52,186	70,841
Non-Capital Furniture & Equipment	-	460	2,419
Communications	-	1,388	865
Travel	-	608	711
Professional Development (Non-Salary Costs)	-	2,192	29,139
Student Related Expenses	-	10,328	29,092
Contracted Transportation & Allowances	-	58	-
Total Complementary Services Expense	3,248,259	3,268,005	3,324,221
External Service Expense			
Grant Transfers	200,000	200,000	200,000
Tuition Fees	143,167	95,430	125,948
Administration Salaries & Benefits	2,500	58	1,614
Instructional (Teacher Contract) Salaries & Benefits	296,531	622,664	588,763
Program Support (Non-Teacher Contract) Salaries & Benefits	147,911	151,080	157,002
Instructional Aids	-	1,287	1,255
Supplies & Services	190,000	131,524	148,675
Non-Capital Furniture & Equipment	-	37	-
Building Operating Expenses	-	27,517	31,096
Communications	-	1,227	1,266
Travel	-	-	119
Professional Development (Non-Salary Costs)	-	241	126
Student Related Expenses	-	30,633	9,550
Contracted Transportation & Allowances	73,000	9,469	60,897
Total External Services Expense	1,053,109	1,271,167	1,326,311

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	(281)	26
Interest on Debentures	-	-	-
Interest on Other Long-Term Debt	-	9,456	2,993
Total Interest and Bank Charges	<u>-</u>	<u>9,175</u>	<u>3,019</u>
Loss on Disposal of Tangible Capital Assets	-	-	6,500
Total Other Expense	<u>-</u>	<u>9,175</u>	<u>9,519</u>
TOTAL EXPENSES FOR THE YEAR	<u>75,559,516</u>	<u>77,406,007</u>	<u>73,317,092</u>

Living Sky School Division No. 202

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021**

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Computer			
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	972,322	395,287	82,502,249	1,526,881	8,218,346	640,870	14,809,886	5,833,519	852,013	115,751,373	115,913,415
Additions/Purchases	-	8,796	-	-	1,324,133	-	651,156	270,660	8,351	2,263,096	1,173,484
Disposals	(7,325)	-	(51,901)	-	(824,316)	(25,079)	-	-	-	(908,621)	(1,335,526)
Closing Balance as of August 31	964,997	404,083	82,450,348	1,526,881	8,718,163	615,791	15,461,042	6,104,179	860,364	117,105,848	115,751,373
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	24,606	59,373,331	1,378,441	5,760,338	594,476	12,658,467	4,852,217	778,799	85,420,675	83,475,013
Amortization of the Period	-	20,203	1,216,601	35,852	652,403	29,729	681,697	457,223	33,408	3,127,116	3,274,688
Disposals	-	-	(51,901)	-	(824,316)	(25,079)	-	-	-	(901,296)	(1,329,026)
Closing Balance as of August 31	N/A	44,809	60,538,031	1,414,293	5,588,425	599,126	13,340,164	5,309,440	812,207	87,646,495	85,420,675
Net Book Value											
Opening Balance as of September 1	972,322	370,681	23,128,918	148,440	2,458,008	46,394	2,151,419	981,302	73,214	30,330,698	32,438,402
Closing Balance as of August 31	964,997	359,274	21,912,317	112,588	3,129,738	16,665	2,120,878	794,739	48,157	29,459,353	30,330,698
Change in Net Book Value	(7,325)	(11,407)	(1,216,601)	(35,852)	671,730	(29,729)	(30,541)	(186,563)	(25,057)	(871,345)	(2,107,704)
Disposals											
Historical Cost	7,325	-	51,901	-	824,316	25,079	-	-	-	908,621	1,335,526
Accumulated Amortization	-	-	51,901	-	824,316	25,079	-	-	-	901,296	1,329,026
Net Cost	7,325	-	-	-	-	-	-	-	-	7,325	6,500
Price of Sale	-	-	72,988	-	45,799	-	-	-	-	118,787	7,181
Gain (Loss) on Disposal	(7,325)	-	72,988	-	45,799	-	-	-	-	111,462	681

Closing costs of leased tangible capital assets of \$251,037 (2020 - \$442,034) representing \$251,037 (2020 - \$442,034) in Furniture and Equipment are included within the above amounts. Accumulated amortization of \$125,518 (2020 - \$206,007) has been recorded on these assets.

Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	3,127,116	3,274,688
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(111,462)	(681)
Total Non-Cash Items Included in Surplus / Deficit	3,015,654	3,274,007

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(229,551)	138,717
Increase in Accounts Payable and Accrued Liabilities	469,224	988,935
Increase in Liability for Employee Future Benefits	92,500	101,000
Increase (Decrease) in Deferred Revenue	(62,037)	186,404
(Increase) in Inventory of Supplies Held for Consumption	(6,814)	(17,863)
Decrease (Increase) in Prepaid Expenses	18,977	(210,870)
Total Net Change in Non-Cash Operating Activities	282,299	1,186,323

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 “the Living Sky School Division No. 202”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,713,200 (2020 - \$1,620,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization for \$87,646,495 (2020 - \$85,420,675) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

c) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
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economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

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

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

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

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

d) Financial Assets

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

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

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

e) Non-Financial Assets

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

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

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

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

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

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

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

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

f) Liabilities

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
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Long-Term Debt is comprised of capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

g) Employee Pension Plans

Employees of the school division participate in the following pension plans:

Multi-Employer Defined Benefit Plans

The school division's employees participate in one of the following multi-employer defined benefit plans:

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

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposits	\$ 68,600	\$ 68,600
Credit Union Member Rewards	63,312	61,166
Member Equity in Co-op Organizations	56,522	52,454
Total portfolio investments	\$ 188,434	\$ 182,220

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 159,290	\$ 261,598	\$ -	\$ -	\$ 420,888	\$ 343,925
Administration	2,635,917	265,268	-	98,678	2,999,863	2,833,836
Instruction	44,490,887	4,197,227	-	1,080,211	49,768,325	46,803,200
Plant	4,209,399	5,615,924	-	1,207,844	11,033,167	9,695,789
Transportation	2,477,342	4,398,445	-	740,383	7,616,170	6,907,934
Tuition and Related Fees	-	332,595	-	-	332,595	811,362
School Generated Funds	-	686,652	-	-	686,652	1,260,995
Complementary Services	3,166,157	101,848	-	-	3,268,005	3,324,221
External Services	773,802	497,365	-	-	1,271,167	1,326,311
Other	-	-	9,175	-	9,175	9,519
TOTAL	\$57,912,794	\$16,356,922	\$ 9,175	\$ 3,127,116	\$77,406,007	\$73,317,092

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, and accumulating paid time off (PTO) 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. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	14

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 1,617,300	\$ 1,448,700
Current period service cost	146,600	134,900
Interest cost	26,600	29,900
Benefit payments	(69,500)	(65,400)
Actuarial (gains) losses	(469,800)	69,200
Plan amendments	(17,700)	-
Accrued Benefit Obligation - end of year	1,233,500	1,617,300
Unamortized net actuarial gains	479,700	3,400
Liability for Employee Future Benefits	\$ 1,713,200	\$ 1,620,700

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 146,600	\$ 134,900
Amortization of net actuarial loss	6,500	1,600
Plan amendments	(17,700)	-
Benefit cost	135,400	136,500
Interest cost	26,600	29,900
Total Employee Future Benefits Expense	\$ 162,000	\$ 166,400

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	447	3	450	460
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70 %	6.05% / 11.70%
Member contributions for the year	\$ 3,323,350	\$ 1,159	\$ 3,324,509	\$ 3,299,656

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	2021	2020
Number of active School Division members	511	472
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,374,442	\$ 1,311,477
School Division contributions for the year	\$ 1,374,442	\$ 1,311,477
Actuarial extrapolation date	Dec/31/2020	Dec/31/2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

7. ACCOUNTS RECEIVABLE

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

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 821,396	\$ -	\$ 821,396	\$ 591,845	\$ -	\$ 591,845
Total Accounts Receivable	\$ 821,396	\$ -	\$ 821,396	\$ 591,845	\$ -	\$ 591,845

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 1,964,535	\$ 1,819,600
Supplier Payments	2,043,225	1,717,151
Accrued Interest Payable	504	2,289
Total Accounts Payable and Accrued Liabilities	\$ 4,008,264	\$ 3,539,040

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2021	2020
Capital Leases:	Concentra Bank - Copier Lease repayable in annual installments of \$51,453 including interest at 4.34%. The lease is due November 2020.	\$ -	\$ 49,464
	Concentra Bank - Copier Lease repayable in annual installments of \$63,804 including interest at 3.994%. The lease is due August 2024.	191,635	251,037
Total Long-Term Debt (Note 15)		\$ 191,635	\$ 300,501

Future principal repayments over the next 5 years are estimated as follows:		
	Capital Leases	Total
2022	\$ 61,581	\$ 61,581
2023	63,846	63,846
2024	66,208	66,208
Total	\$ 191,635	\$ 191,635

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

Principal and interest payments on the long-term debt are as follows:			
	2021	2020	
Principal	\$ 108,866	\$ 47,588	
Interest	9,456	2,993	
Total	\$ 118,322	\$ 50,581	

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Capital projects:				
Federal capital tuition	\$ 987,687	\$ -	\$ 987,687	\$ -
Total capital projects deferred revenue	987,687	-	987,687	-
Non-Capital deferred revenue:				
Jordan's Principle	-	1,589,571	477,517	1,112,054
Climate Action Incentive Fund	186,404	155,841	342,245	-
Total non-capital deferred revenue	186,404	1,745,412	819,762	1,112,054
Total Deferred Revenue	\$ 1,174,091	\$ 1,745,412	\$ 1,807,449	\$ 1,112,054

11. COMPLEMENTARY SERVICES

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community & Inter-Agency Liaison	Other Programs	2021	2020
Revenues:					
Operating Grants	\$ 985,122	\$ 582,000	\$ 252,249	\$ 1,819,371	\$ 1,792,317
Fees and Other Revenues	-	-	51,316	51,316	23,725
Total Revenues	985,122	582,000	303,565	1,870,687	1,816,042
Expenses:					
Tuition & Other Related Fees	907	-	-	907	1,275
Salaries & Benefits	946,118	2,022,035	198,004	3,166,157	3,127,921
Instructional Aids	23,034	-	10,687	33,721	61,958
Supplies and Services	6,684	-	45,502	52,186	70,841
Non-Capital Equipment	460	-	-	460	2,419
Communications	19	-	1,369	1,388	865
Travel	608	-	-	608	711
Professional Development (Non-Salary Costs)	169	-	2,023	2,192	29,139
Student Related Expenses	4,076	-	6,252	10,328	29,092
Contracted Transportation & Allowances	-	-	58	58	-
Total Expenses	982,075	2,022,035	263,895	3,268,005	3,324,221
Excess (Deficiency) of Revenues over Expenses	\$ 3,047	\$ (1,440,035)	\$ 39,670	\$ (1,397,318)	\$ (1,508,179)

12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Following Their Voices	Cafeteria	Associate Schools*	Other Programs	2021	2020
Revenues:							
Operating Grants	\$ 300,000	\$ 133,305	\$ -	\$ 509,512	\$ -	\$ 942,817	\$ 658,281
Fees and Other Revenues	-	-	88,528	-	67,663	156,191	299,467
Total Revenues	300,000	133,305	88,528	509,512	67,663	1,099,008	957,748
Expenses:							
Grant Transfers	200,000	-	-	-	-	200,000	200,000
Tuition & Other Related Fees	-	-	-	95,430	-	95,430	125,948
Salaries & Benefits	63,773	170,213	-	387,677	152,139	773,802	747,379
Instructional Aids	-	-	-	1,287	-	1,287	1,255
Supplies and Services	-	-	131,524	-	-	131,524	148,675
Non-Capital Equipment	-	-	-	37	-	37	-
Building Operating Expenses	-	-	-	24,113	3,404	27,517	31,096
Communications	-	-	-	1,227	-	1,227	1,266
Travel	-	-	-	-	-	-	119
Professional Development	-	-	-	241	-	241	126
Student Related Expenses	31,133	-	-	(500)	-	30,633	9,550
Contracted Transportation & Allowances	-	-	-	-	9,469	9,469	60,897
Total Expenses	294,906	170,213	131,524	509,512	165,012	1,271,167	1,326,311
Excess (Deficiency) of Revenues over Expenses	\$ 5,094	\$ (36,908)	\$ (42,996)	\$ -	\$ (97,349)	\$ (172,159)	\$ (368,563)

*Associate Schools - see table below for details of revenues and expenses by school

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
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Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian School	Meadow Lake Christian Academy	2021	2020
Revenues:				
Operating Grants	\$ 220,484	\$ 289,028	\$ 509,512	\$ 458,281
Fees and Other Revenues	-	-	-	4,000
Total Revenues	220,484	289,028	509,512	462,281
Expenses:				
Tuition & Other Related Fees	6,505	88,925	95,430	125,948
Salaries & Benefits	188,154	199,523	387,677	306,758
Instructional Aids	707	580	1,287	1,255
Non-Capital Equipment	37	-	37	-
Building Operating Expenses	24,113	-	24,113	26,928
Communications	1,227	-	1,227	1,266
Professional Development	241	-	241	126
Student Related Expenses	(500)	-	(500)	-
Total Expenses	220,484	289,028	509,512	462,281
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

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	August 31 2020	Additions during the year	Reductions during the year	August 31 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 30,330,698	\$ 2,263,096	\$ 3,134,441	\$ 29,459,353
Less: Debt owing on Tangible Capital Assets	(300,501)	-	(108,866)	(191,635)
	30,030,197	2,263,096	3,025,575	29,267,718
PMR maintenance project allocations (1)	3,406,744	1,883,629	1,208,870	4,081,503
Federal capital tuition reserves (2)	-	996,158	-	996,158
Education Emergency Pandemic Support program allocation (3)	-	5,695,315	3,483,048	2,212,267
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	11,400	-	-	11,400
Other:				
Early Learning Intensive Supports Grant	46,532	50,000	25,979	70,553
Facilities Renewal	5,472,859	-	-	5,472,859
Invitational Shared Services Initiative Grant	47,893	300,000	294,906	52,987
Jordan's Principle	495,908	-	495,908	-
LINC PD	113,617	-	-	113,617
Mental Health Capacity Building Grant	36,950	157,917	172,025	22,842
Mental Health Supports Grant	10,285	17,825	-	28,110
Pandemic Savings	1,063,232	-	1,063,232	-
Sask Arts Board Grant	8,608	-	8,608	-
Safe Talk Training Grant	4,233	-	-	4,233
Scholarship funds	145,154	8,766	15,997	137,923
School Based Budgets	2,028,723	-	-	2,028,723
School Generated Funds	1,356,137	-	85,914	1,270,223
Tax Loss Compensations	3,711,713	-	-	3,711,713
	14,541,844	534,508	2,162,569	12,913,783
Unrestricted Surplus	1,664,631	-	94,023	1,570,608
Total Accumulated Surplus	\$ 49,654,816	\$ 11,372,706	\$ 9,974,085	\$ 51,053,437

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

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14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 13, 2020 and the Minister of Education on August 14, 2020.

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Student transportation services contract, variable monthly cost based on routes, with FirstCanada ULC for the period July 1, 2018, to June 30, 2025, with a school division option to extend the contract to June 30, 2028. Costs for the current year were \$3,250,454 (2020 - \$2,803,929).

Capital lease obligations of the school division are as follows:

	Copiers	Total Capital
Future minimum lease payments:		
2022	\$ 68,653	\$ 68,653
2023	68,653	68,653
2024	68,653	68,653
Total future minimum lease payments	205,959	205,959
Less: Interest and executory costs	14,324	14,324
Total Lease Obligations	\$ 191,635	\$ 191,635

16. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$669,057.

17. RISK MANAGEMENT

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

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

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

August 31, 2021					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 710,130	\$ 192,199	\$ -	\$ -	\$ 517,931
Net Receivables	\$ 710,130	\$ 192,199	\$ -	\$ -	\$ 517,931

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

ii) Liquidity Risk

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

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

August 31, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,008,264	\$ 4,008,264	\$ -	\$ -	\$ -
Long-term debt	191,635	-	61,581	130,054	-
Total	\$ 4,199,899	\$ 4,008,264	\$ 61,581	\$ 130,054	\$ -

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$5,800,000 with interest payable monthly at a rate of prime per annum. Changes in the bank's prime rate can cause

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fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2021.

The school division minimizes these risks by:

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

Foreign Currency Risk

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

18. COVID-19 PANDEMIC

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