



# ANNUAL REPORT 2019 | 20



**Living Sky School Division No. 202**

*Growth Without Limits, Learning For All*

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## School Division Contact Information



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

*Growth Without Limits, Learning For All*

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## 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 2019-20 annual report. This report presents an overview of Living Sky School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "R. D. Pethick". The signature is written in a cursive, flowing style.

Ronna D. Pethick

## **Introduction**

This report provides a snapshot of Living Sky School Division No. 202 in its 2019-20 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

# 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 October 26, 2016 to serve a four-year term.

Board of Education members are:

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



## **School Community Councils**

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

*The Education Regulations, 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 5<sup>th</sup> Living Sky School Division hosted the annual SCC Workshop for the 23 SCCs. Youth Mental Health: Together We Can Make a Difference was the title of the workshop. Members met for supper and then a keynote presentation titled: Understanding Youth Addictions/Mental Health. Each SCC then attended two breakout sessions: Mental Health Capacity Building Initiative Pilot and Supporting Your Child's Mental Wellness.

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 2019-20 was \$45,586. SCCs use this funding in a variety of ways, including supporting meeting expenses, promoting parent/caregiver and student engagement through welcome day pancake breakfasts, family reading nights, camp scholarships and sponsoring student fitness programs. Schools have started to adjust meeting times to accommodate members' schedules. For example, some schools hold luncheon meetings and virtual meetings to encourage member participation. The division continues to find authentic ways to involve the SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.

Due to the closures of schools in the spring of 2020, Living Sky School Division Board of Education approved the decision to move all Annual General Meetings to the fall of 2020. Some schools continued to connect with SCCs virtually during school closures.



# School Division Profile

## About Us

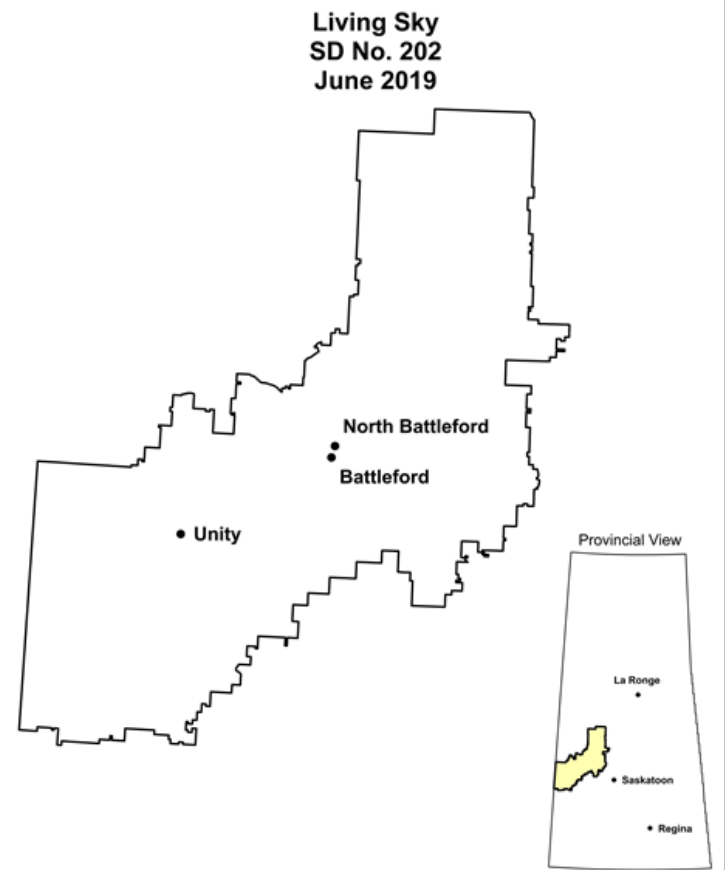
Living Sky School Division is situated in Northwest Central Saskatchewan and is proudly located in Treaty 6 Territory. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

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

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

[https://www.lskysd.ca/apps/pages/index.jsp?uREC\\_ID=1081457&type=d&pREC\\_ID=1361512](https://www.lskysd.ca/apps/pages/index.jsp?uREC_ID=1081457&type=d&pREC_ID=1361512)



## **Division Philosophical Foundation**

### **Mission Statement**

*Shaping Our Future Through Thoughtful Schools*

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

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

### **Division Vision Statement**

*Growth Without Limits, Learning For All*

### **Division Guiding Principles**

Living Sky School Division adheres to the following values:

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

We believe:

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

## Community Partnerships

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 we regularly update the career centre with job postings and current needs.

In order to promote and sustain technological literacies in our students, Living Sky School Division 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 our 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 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 our Division 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 our partners helps us to achieve our goals. 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
- Community school 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
- Land-based Learning program
- International Baccalaureate (IB) programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Blended learning
- Tier 3 Reading Intervention
- Levelled Literacy Intervention
- Full-time Kindergarten in North Battleford

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

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

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

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

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

### ESSP Improvement Targets:

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

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

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

**School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome**

In 2019-20, Living Sky School Division took the following actions to support the 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 focussed 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 ELA teachers reviewing student writing samples and determining what was proficient grade level writing using the provincial writing rubrics.
- With the onset of COVID-19 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.
- LSSD developed a group of lead teachers who learned about new ways of teaching numeracy and have used them successfully in their classrooms.
- Because of the closure of schools in March due to COVID-19, many teachers were able to take online learning that was offered in teaching math differently.



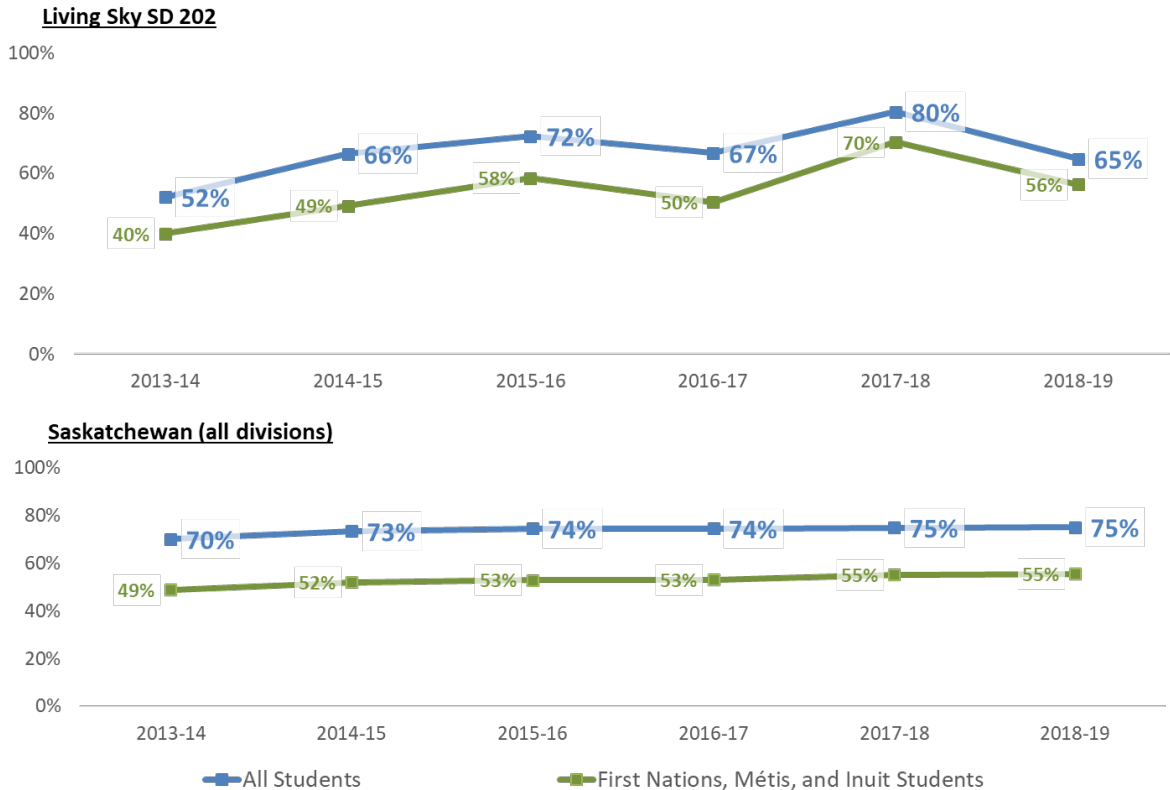
## Measures for Reading at Grade Level

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

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the *Saskatchewan Plan for Growth* improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 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 data display shows the trend from 2013-14 to 2018-19. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

#### Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19



#### 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. A literacy consultant (0.9 contract) is employed to support classroom teachers, create resources, and provide professional learning sessions to enhance student achievement. The division's strategic plan outcome for literacy is the same as the outcome included in the provincial ESSP for reading, writing, and math.

**Performance Target – Reading**

The reading target was by June 2020, 80% of students in grades 1 to 3 will be reading at or above grade level.

To measure reading proficiency, the Fountas & Pinnell reading assessment was used. Students in grades 1-3 were assessed in the fall of 2019 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. Due to COVID-19, no reading assessments were conducted in May and June. Students who participated in supplemental learning had access to reading supports and small group instruction via Zoom or Google Meet.

In 2017-18, Living Sky School Division celebrated a strong group of Grade 3 readers who met the provincial target of 80% reading at or above grade level. At first glance, the 2018-19 school year shows significantly lower literacy results than the previous few years, at around 65%. This decrease in the percentage of students reading at or above grade level is likely due in part to the transition to version 3 of the Fountas & Pinnell Benchmark Assessment. Version 3 is a better assessment tool in that it offers a more accurate picture of the reading skills students need as they move into higher grades, but it's also a harder assessment asking students to demonstrate deeper levels of comprehension. The data from this assessment will be used to improve student comprehension skills via a shift in teacher pedagogy. Both print and human resources have been deployed to support teachers in facilitating the development of deeper levels of comprehension in all contexts: whole group, small group, and through individual conferring. Teachers in 2019-20 continued to reflect upon their pedagogy and the deepening of student reading comprehension in all contexts. In 2020-21 teachers will frequently assess students' reading, monitoring growth, and adjusting instruction to ensure quick closures of gaps from last spring's interruption of school.

The disparity between FNMI and Non-FNMI students has continued to decline over the years, though a 12% gap still exists. While the division was below the provincial average in 2018-19 for grade 3 readers, we expect to see an increase in our reading data in the upcoming year as teachers continue to focus on deepening students' levels of reading comprehension.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, 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).

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

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

We have set goals to:

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

**School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

Living Sky School Division continued its Living Sky Indigenous Advisory Council. The advisory council included the Elders' Council, central office and school staff, as well as students from two communities. The Indigenous Advisory Council met only once last year. The Indigenous Advisory Council focussed on "What sustains me and makes me strong?" – Students and Elders discussed what supports help them to be successful in school. The goal was to continue the work this spring with a group of students creating videos and posters with our Elders sharing the message about the importance of being proud of who we are and how we can "rock our roots". We hope to continue the work that we were unable to finish due to COVID-19 school closures.

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

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

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

**Average Final Marks**

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

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

**Average Final Marks in Selected Secondary-Level Courses, 2019-20**

Subject	All Students		Non-FNMI		FNMI	
	Province	LvngSky	Province	LvngSky	Province	LvngSky
English Language Arts A 10 (Eng & Fr equiv)	75.1	75.5	78.5	79.2	62.9	67.1
English Language Arts B 10 (Eng & Fr equiv)	75.7	75.5	79.1	79.6	64.3	66.0
Science 10 (Eng & Fr equiv)	73.8	70.6	77.5	76.8	61.8	57.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	72.8	77.1	76.0	63.0	66.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	74.5	79.0	76.5	65.5	66.6
English Language Arts 20 (Eng & Fr equiv)	77.3	76.7	79.6	80.2	67.0	68.6
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	69.8	72.7	75.2	64.9	61.8
Math: Foundations 20 (Eng & Fr equiv)	77.4	80.4	79.1	82.3	67.8	69.8

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, 2020

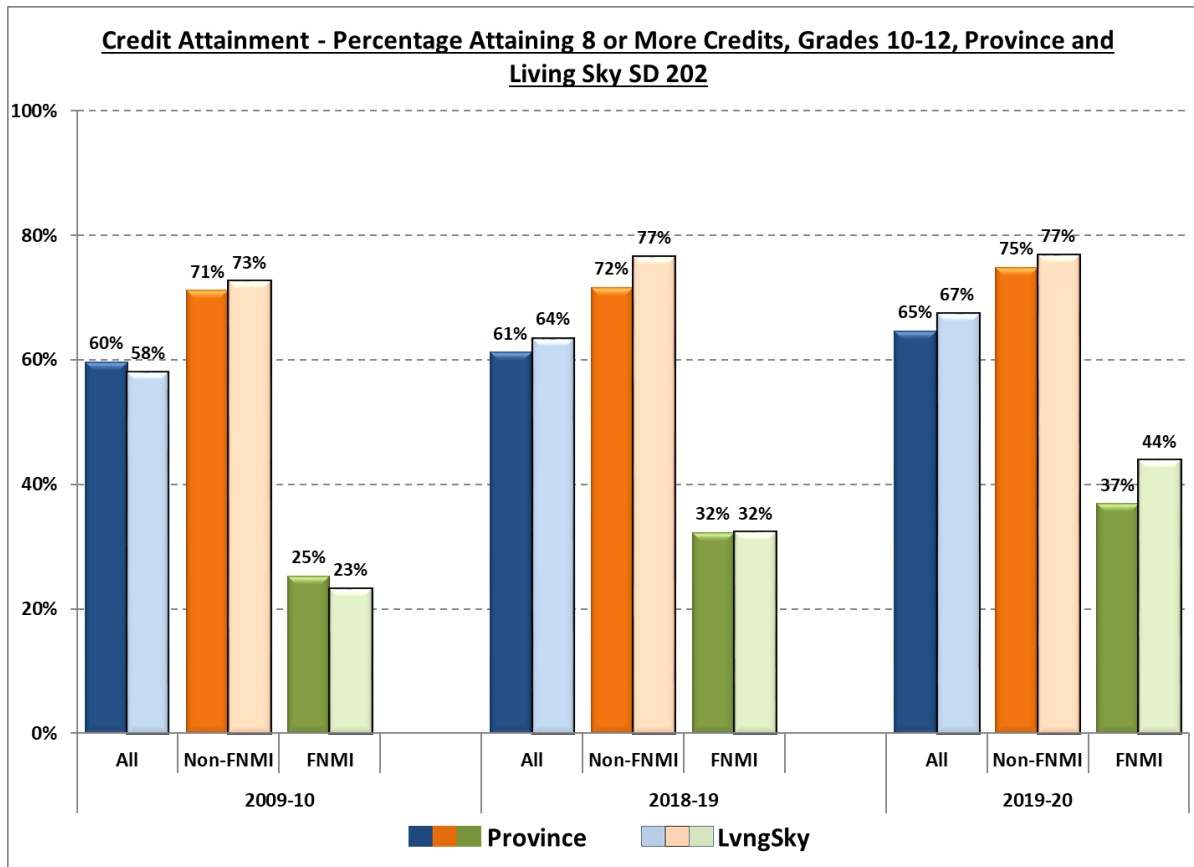
**Analysis of Results – Average Final Marks**

Living Sky School Division continues to focus on students achieving academic success. In 2019-20, the average final marks for all Living Sky School Division were similar to the provincial averages. All students in Living Sky School Division are slightly above the provincial average in Math Foundation 20. An area to explore is Science 10 where Living Sky School Division students' grades are 3% lower than the provincial average for the second year. This is the biggest difference in the results. Similar to previous years, our FNMI students' average final marks are below those of our non-FNMI students, though in most subject areas their marks are higher than the provincial averages for that group of students. This disparity continues to be part of the work and plans of Living Sky School Division Strategic Plan and schools that participate in the Following Their Voices initiative.

**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.



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, 2020

### Analysis of Results – Credit Attainment

Living Sky School Division administrators, teachers, and career counsellors continued to work diligently over the past year to provide supports, opportunities, and check-ins to ensure the students were on track to attain their required credits. The data from 2019-20 shows a slight increase in credit attainment across all groups (overall data show 67%, an increase from 64% in 2018-19), and numbers are slightly better than the provincial averages and continue to be ahead of baseline results from 2009-10. First Nations, Métis and Inuit (FNMI) students showed a significant increase in credit attainment over the past year, with 44% of students achieving 8 credits, compared to 32% last year. More FNMI students in Living Sky School Division attained 8 or more credits, 42%, compared to the provincial average of 37%,

The data set serves as a reminder that there is still much work to be done to ensure that teachers are supported to have a growth mindset, to expand their culturally responsive pedagogy, and enhance

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



## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

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

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

### School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

In 2019-20, Living Sky School Division took the following actions to support the Graduation Rates outcome:

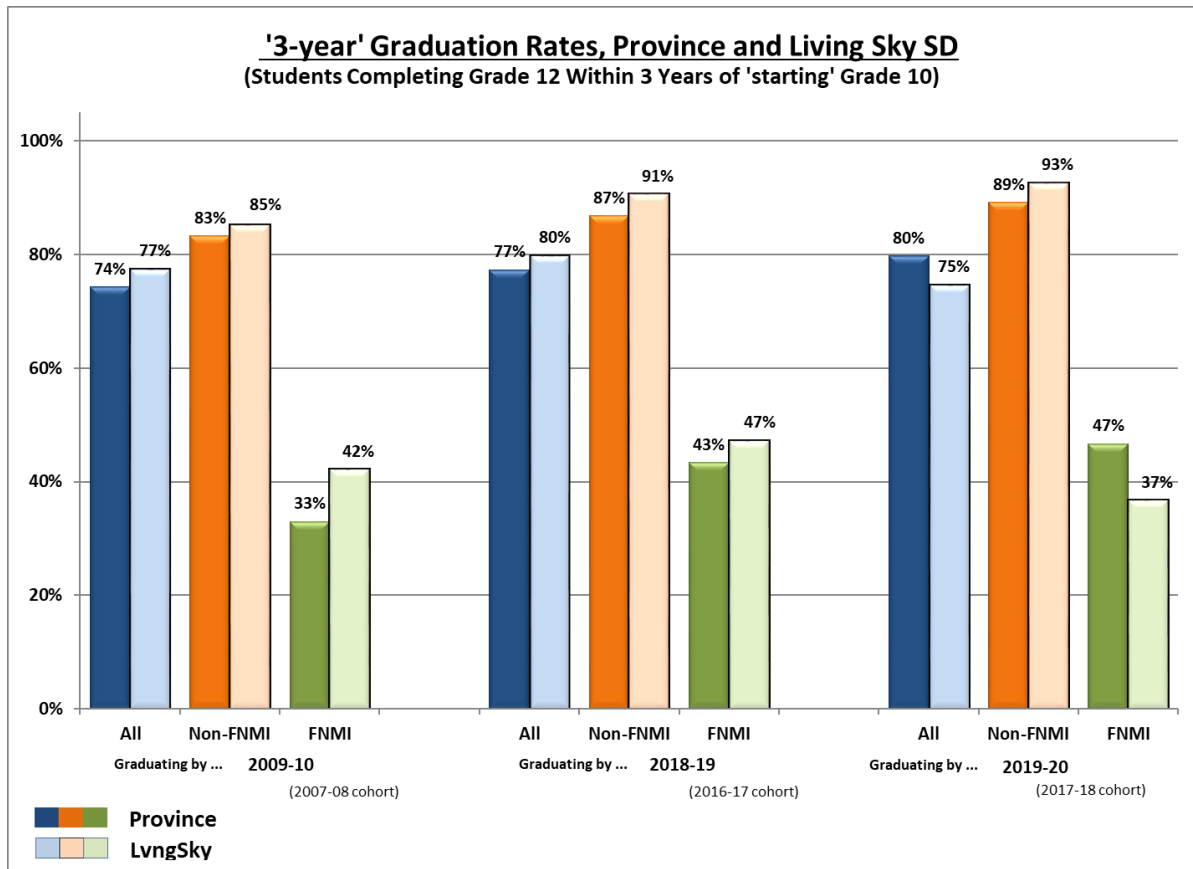
- The division grew better at being able to predict which students were at risk of not graduating so staff could offer them the help they needed.
- LSSD staff have spent time learning about different pathways to graduation, not just the traditional ones that don't work for all students.
- More staff and students accessed the Xello platform to explore career choices, high school requirements, and post-secondary institution options.
- 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 required secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.

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



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, 2020

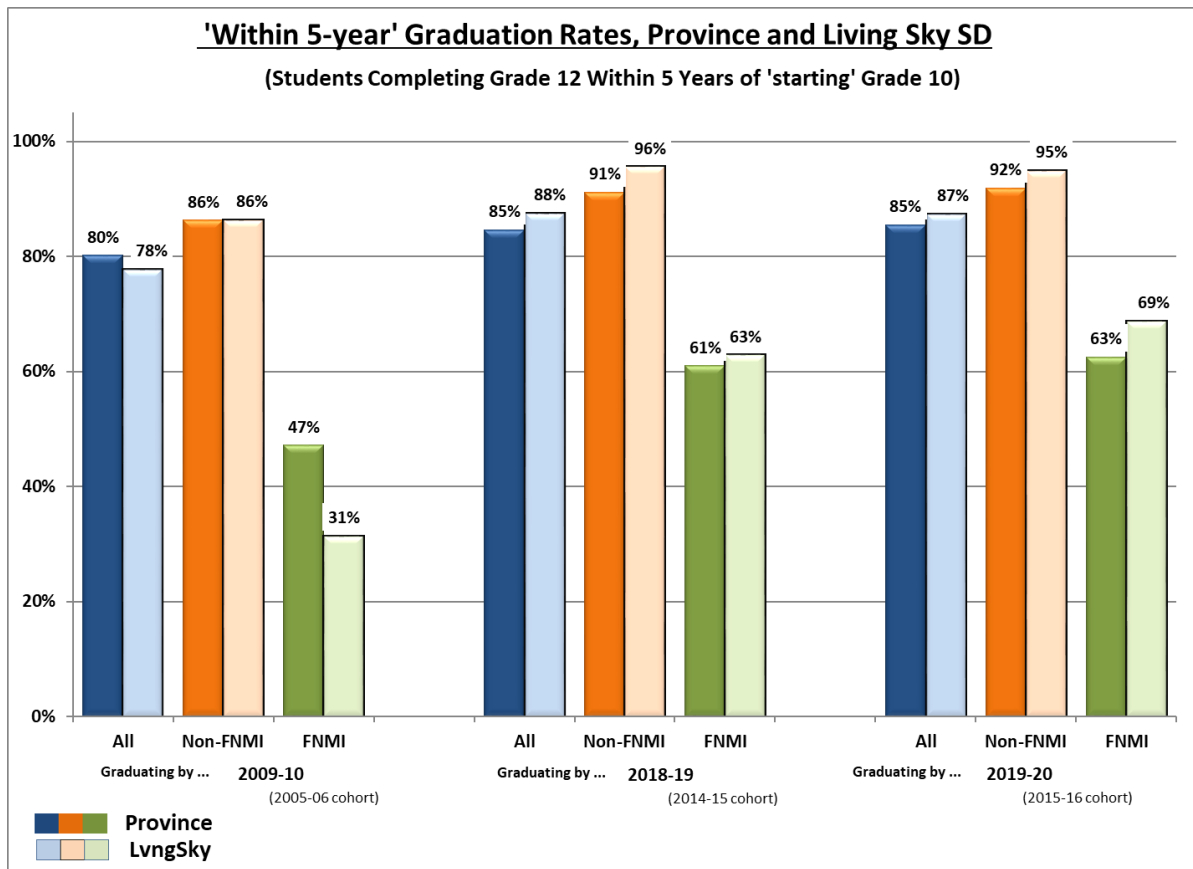
#### Analysis of Results – Three-Year Graduation Rates

At the end of the 2020, Living Sky School Division's three-year graduation rate for all students was 75% a decrease from 80% in the previous year. While, 75%, is at the low end of the 5-year average, it is not significantly different from the usual rate of 80-81%. There is a significant decline in the percentage of declared FNMI students who graduated 'on time' last year, but the number of FNMI students who graduated was slightly larger than last year, 47 grads, right in the middle of the 5-year average. The 2017-18 FNMI cohort is the largest on record for LSSD (128). The persistence rate, students still in school, even if they did not graduate 'on time', is like previous years. Increased efforts to support students, especially those very close to attaining 24 credits, is a priority in high schools.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2020

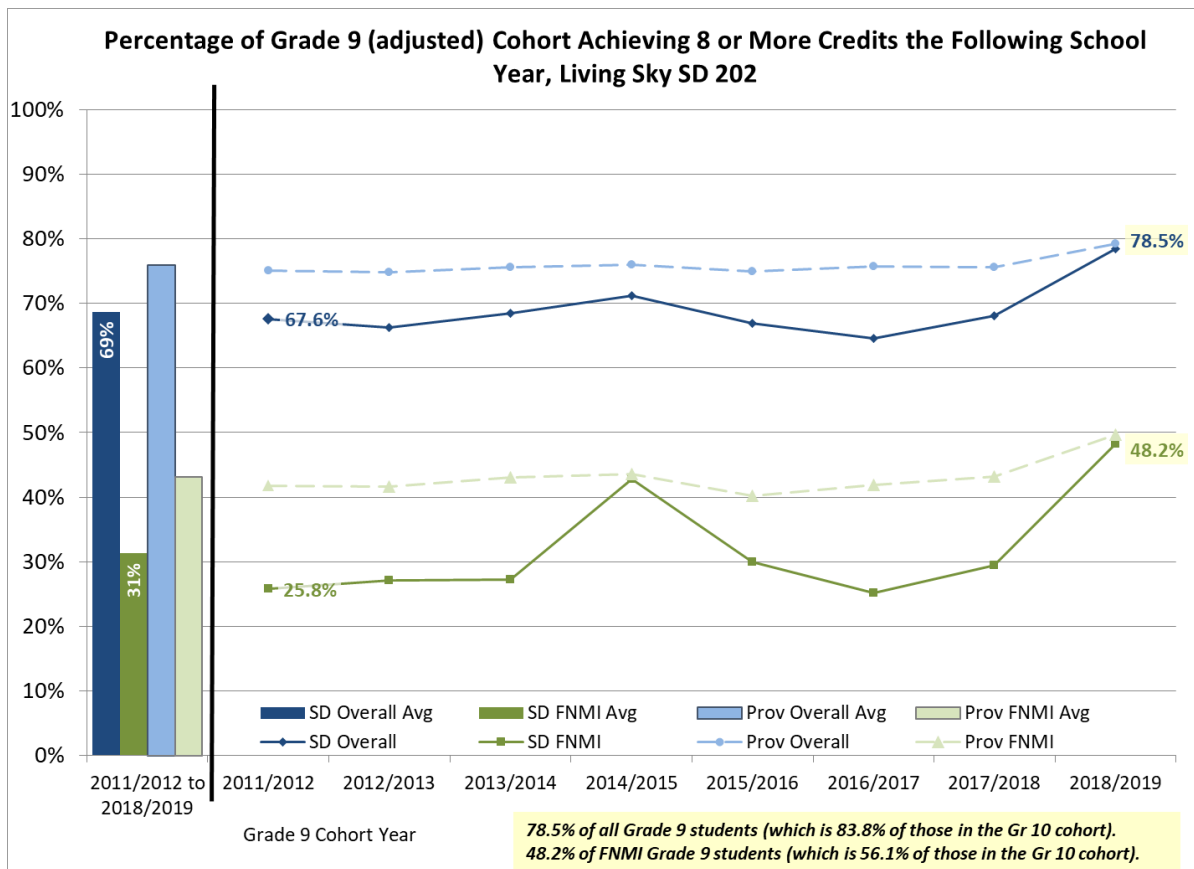
### **Analysis of Results – Graduation Rates ‘within five-years’**

Students who required more time to complete credits and attain the academic, social, and emotional skills required to be successful citizens continued to be supported last year. In some cases, the four or five-year grad plan was purposefully developed with families to ensure successful transitions of youth from high school to post-secondary pursuits or to the world of work. Living Sky School Division’s trend line shows sustained improvement in the five-year graduation rates for both FNMI and non-FNMI students. Living Sky School Division’s extended graduation rates for all student groups in 2019-20 exceeded the provincial average (87% compared to 85%). FNMI students continue to graduate at higher rates in Living Sky School Division (69% compared to 63% provincially) when more time is provided.

## 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, 2020

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

Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. While there was some improvement in credit attainment for all students in 2019-20 (for the 2018-19 Grade 9 cohort), an increased emphasis on smooth transitions continues to be in the works. LSSD students' successful completion of 8 credits in Grade 10 still falls below provincial 8-year averages (overall 69% compared to 76% provincially).

Last year, more efforts to explain the importance of credit attainment and the variety of pathways to graduation were undertaken. More students accessed Xello, a career planning platform, to assess personal skills, interests, and work values to further align high school studies with potential career paths. A student/parent brochure outlining credit choices and pathways was also created and shared with students and families.

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

## Early Years

### **ESSP Outcome:**

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

### **ESSP Improvement Targets:**

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

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

Aligning with the province, Living Sky School Division has set a goal that by June 30, 2020, children aged 0-6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### **School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome**

In 2019-20, Living Sky School Division took the following actions to support the Early Years outcome:

- LSSD trained all Pre-kindergarten teachers in the Hanen approach, which focuses on making classrooms inclusive, language-rich learning environments.
- LSSD trained all Kindergarten teachers in the Story Champs program, which helps children develop skills in listening, speaking, pre-reading, and pre-writing.
- During the suspension of in-school learning due to COVID-19, all early years teachers were able to take early education training from the Ministry of Education as well as Division professional development.

## Measures for Early Years

### Early Years Evaluation

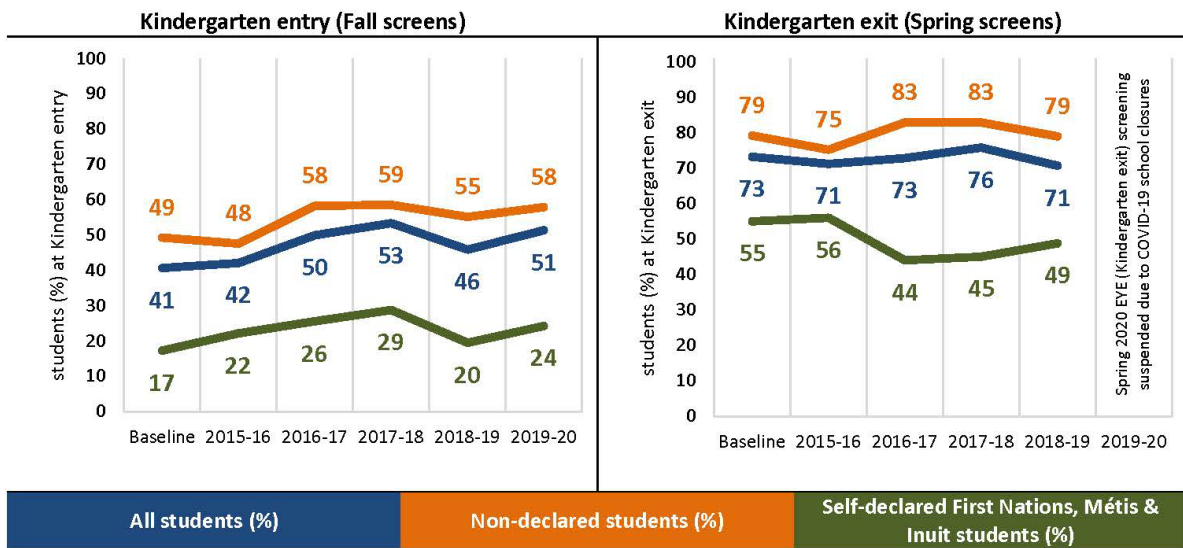
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year,

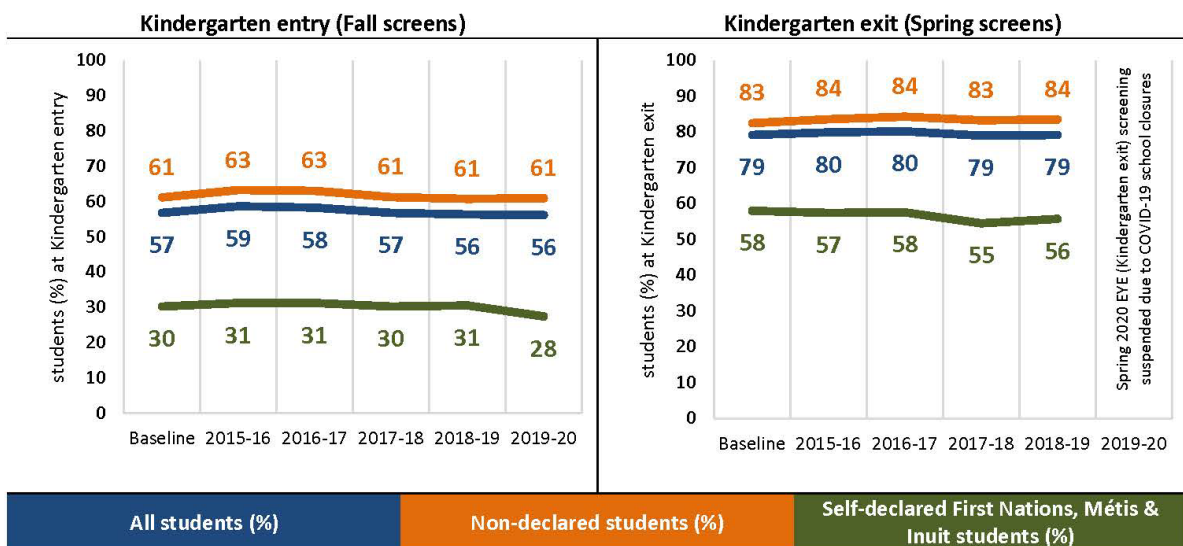
are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills. The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

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

**Living Sky 202**



**Saskatchewan (all divisions)**





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, 2020

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

Living Sky School Division has a similar number of students entering Kindergarten ready to learn as in previous years. This trend is similar to the Province in entrance data year over year. As well, similar to provincial trends, Living Sky School Division continues to show a significant difference between Self-Declared First Nations, Métis, and Inuit students (24% ready to learn) compared to non-declared students (58% ready to learn). This data set supports decisions such as full-time programming in certain schools. Unfortunately, due to school closure before the end of March, Living Sky School Division was unable to collect year-end data.

Living Sky School Division's 5-year trend at exit of Kindergarten has changed very little over the past five years. Although we continue to see a significant growth from entry to exit each year, we do not see a significant change year over year. This would be similar to the exit trend of Kindergarten in the province.

# Demographics

## Students

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Kindergarten</b>	390	370	386	332	370
<b>1</b>	463	425	365	416	365
<b>2</b>	382	451	401	346	403
<b>3</b>	407	397	423	406	338
<b>4</b>	416	416	391	422	399
<b>5</b>	398	414	411	393	417
<b>6</b>	390	396	410	417	399
<b>7</b>	446	414	420	446	456
<b>8</b>	441	433	412	420	419
<b>9</b>	469	449	445	400	402
<b>10</b>	505	465	512	443	413
<b>11</b>	425	416	403	422	406
<b>12</b>	411	457	456	400	409
<b>Total</b>	<b>5,543</b>	<b>5,503</b>	<b>5,435</b>	<b>5,263</b>	<b>5,196</b>

<b>PreK</b>	<b>187</b>	<b>212</b>	<b>202</b>	<b>199</b>	<b>197</b>
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	460	481	381	352	331
	<b>4 to 6</b>	367	389	358	381	343
	<b>7 to 9</b>	383	383	382	371	347
	<b>10 to 12</b>	384	384	453	366	335
	<b>Total</b>	<b>1,594</b>	<b>1,637</b>	<b>1,574</b>	<b>1,470</b>	<b>1,356</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	74	80	67	80	87
	<b>4 to 6</b>	59	68	68	45	52
	<b>7 to 9</b>	59	53	48	41	45
	<b>10 to 12</b>	43	43	40	36	21
	<b>Total</b>	<b>235</b>	<b>244</b>	<b>223</b>	<b>202</b>	<b>205</b>

### NOTES:

1. Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
  2. 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.
  3. Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
  4. A student's First Nations, Métis, or Inuit identity is established through self-identification.
- Source: Ministry of Education, 2019

## Staff

Job Category	FTEs
Classroom teachers	318.7
Principals, vice-principals	28.3
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	244.5
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	28.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	51.4
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	66.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>743.0</b>

Notes:

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

Source: Living Sky School Division Human Resources Data September, 2020

## Senior Management Team

The Senior Leadership Team consists of the Director of Education, Chief Financial Officer and five Superintendents of Learning. The Senior Leadership Team works to ensure system effectiveness by actualizing the division's mission, vision, values and strategic plan as outlined by the Board of Education. Brenda Vickers, Director of Education is the Chief Executive Officer for the Board of Education. The Director is accountable to the Board for directing the operations of the school division and moving the division towards the achievement of its goals. The Director provides leadership in educational administration and instructional planning. The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management. Superintendents of Learning include Cathy Herrick, Tonya Lehman, Nancy Schultz, Jim Shevchuk, and Ruth Weber who report directly to the Director of Education. Superintendents Herrick, Lehman and Weber focus on curriculum and instruction and strive to support teachers and students through professional learning, collaboration, and ongoing conversations around student learning. Superintendent Shevchuk is responsible for assessing and attending to all staffing requirements and for planning for future human resources needs.

Superintendent Schultz is responsible for the leadership and support of student services personnel and for future student service's needs.

## Infrastructure and Transportation

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

## Infrastructure Projects

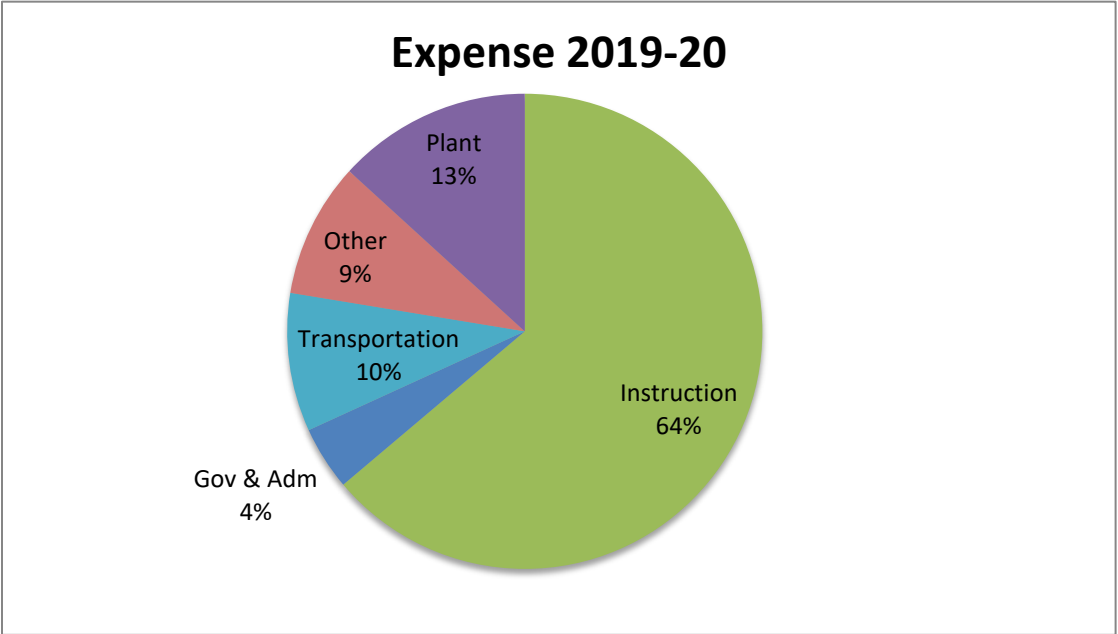
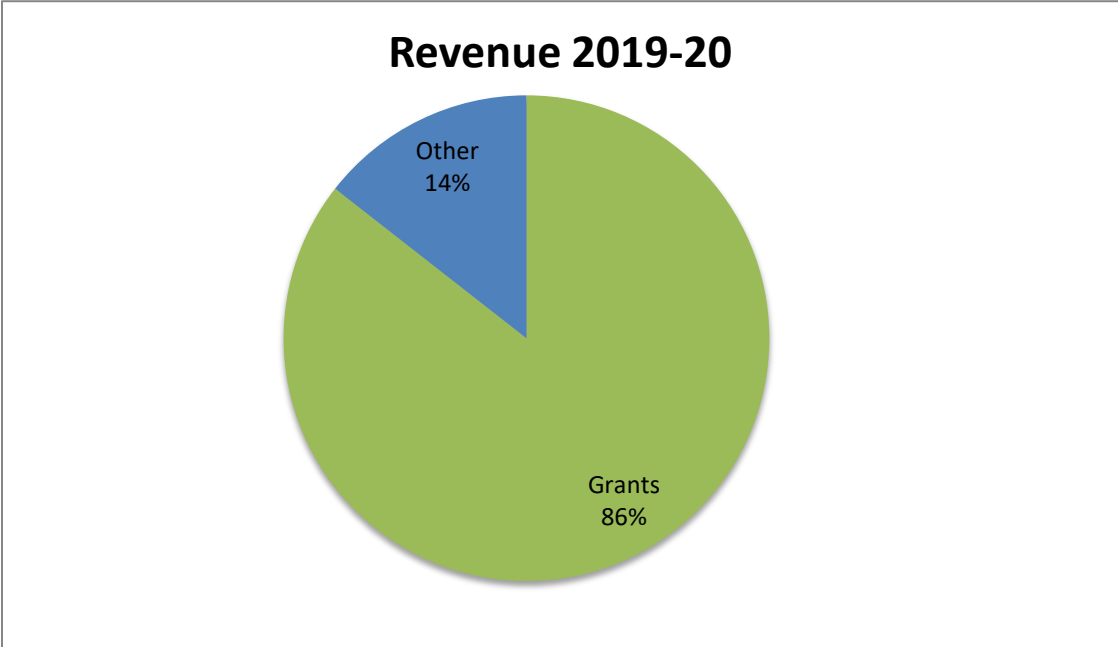
Infrastructure Projects			
School	Project	Details	2019-20 Cost
McKitrick Community School	Roofing Project	Replace roof sections 3, 4, 5, 6, 7	\$ 546,075
Medstead Central School	Roofing Project	Replace roof sections 1, 2, 3, 7	\$ 817,787.51
<b>Total</b>			<b>\$1,363.862.51</b>

## Transportation

# Routes	115
Pre-K Students Rural	12
Pre-K Students Urban	5
K to 12 Students Rural	2095
K to 12 Students Urban	467
Allowance \$ Paid Families	6
Federal Students	48
K to 12 Students Transported to Another Community	304
Students Transported For Another School Division	387
Students Requiring Intensive Supports	5

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	-	6,352	-	6,352	100%	1
Grants	61,252,234	62,125,462	61,120,771	873,228	1%	
Tuition and Related Fees	4,015,760	5,363,235	5,860,776	1,347,475	34%	2
School Generated Funds	2,000,000	1,450,253	2,007,447	(549,747)	-27%	3
Complementary Services	1,897,504	1,816,042	1,666,603	(81,462)	-4%	
External Services	985,146	957,748	1,074,077	(27,398)	-3%	
Other	825,000	890,843	1,523,253	65,843	8%	4
<b>Total Revenues</b>	<b>70,975,644</b>	<b>72,609,935</b>	<b>73,252,927</b>	<b>1,634,291</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	382,302	343,925	361,232	(38,377)	-10%	5
Administration	2,859,565	2,833,836	2,785,813	(25,729)	-1%	
Instruction	47,786,602	46,803,200	47,388,856	(983,402)	-2%	
Plant	9,913,562	9,695,789	10,869,006	(217,773)	-2%	
Transportation	7,855,747	6,907,934	7,463,090	(947,813)	-12%	6
Tuition and Related Fees	595,087	811,362	598,173	216,275	36%	7
School Generated Funds	2,000,000	1,260,995	1,880,659	(739,005)	-37%	8
Complementary Services	3,002,969	3,324,221	2,989,706	321,252	11%	9
External Services	982,183	1,326,311	1,282,900	344,128	35%	10
Other Expenses	-	9,519	6,254	9,519	100%	11
<b>Total Expenses</b>	<b>75,378,017</b>	<b>73,317,092</b>	<b>75,625,689</b>	<b>(2,060,925)</b>	<b>-3%</b>	
<b>(Deficit) for the Year</b>	<b>(4,402,373)</b>	<b>(707,157)</b>	<b>(2,372,762)</b>			

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

Note	Explanation
1	Treaty Land Entitlement funds
2	More on reserve students; High Cost Special Education funding received
3	Pandemic - schools closed March 20, 2020
4	Insurance premium refund
5	Pandemic - virtual meetings; less Professional Development
6	Pandemic - lower fuel, bus repair, contracted transportation costs
7	More students enrolled in North West College
8	Pandemic - schools closed March 20, 2020
9	Mental Health Capacity Building costs
10	Following Their Voices; Invitational Shared Services Initiative costs; more students at Associate Schools
11	Loss on Disposal of Tangible Capital Assets; interest on copier lease



## **Appendix A – Payee List**

(available on request)

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

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## Audited Financial Statements

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Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2020

  
Chief Financial Officer

  
Auditor

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

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## Management's Responsibility for the Financial Statements


The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

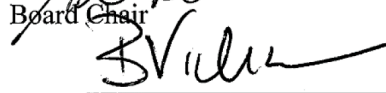
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

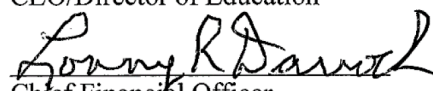
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

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

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 24, 2020

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## INDEPENDENT AUDITOR'S REPORT

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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, 2020, 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, 2020, 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 20 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)

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

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

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

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

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

North Battleford, Saskatchewan



Chartered Professional Accountants

**Living Sky School Division No. 202**  
**Statement of Financial Position**  
**as at August 31, 2020**

	2020	2019
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	24,531,158	21,760,211
Accounts Receivable (Note 7)	591,845	730,562
Portfolio Investments (Note 3)	182,220	162,818
<b>Total Financial Assets</b>	<b>25,305,223</b>	<b>22,653,591</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	3,539,040	2,550,105
Long-Term Debt (Note 9)	300,501	97,022
Liability for Employee Future Benefits (Note 5)	1,620,700	1,519,700
Deferred Revenue (Note 10)	1,174,091	987,687
<b>Total Liabilities</b>	<b>6,634,332</b>	<b>5,154,514</b>
<b>Net Financial Assets</b>	<b>18,670,891</b>	<b>17,499,077</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	30,330,698	32,438,402
Inventory of Supplies for Consumption	227,605	209,742
Prepaid Expenses	425,622	214,752
<b>Total Non-Financial Assets</b>	<b>30,983,925</b>	<b>32,862,896</b>
<b>Accumulated Surplus (Note 13)</b>	<b>49,654,816</b>	<b>50,361,973</b>

Contractual Rights (Note 15)

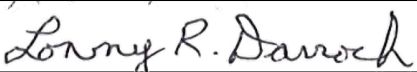
Contractual Obligations and Commitments (Note 16)

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

**Approved by the Board:**

  
 \_\_\_\_\_

Chairperson

  
 \_\_\_\_\_

Chief Financial Officer

**Living Sky School Division No. 202**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2020**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
	\$ (Note 14)	\$	\$
<b>REVENUES</b>			
Property Taxes and Other Related	-	6,352	-
Grants	61,252,234	62,125,462	61,120,771
Tuition and Related Fees	4,015,760	5,363,235	5,860,776
School Generated Funds	2,000,000	1,450,253	2,007,447
Complementary Services (Note 11)	1,897,504	1,816,042	1,666,603
External Services (Note 12)	985,146	957,748	1,074,077
Other	825,000	890,843	1,523,253
<b>Total Revenues (Schedule A)</b>	<b>70,975,644</b>	<b>72,609,935</b>	<b>73,252,927</b>
<b>EXPENSES</b>			
Governance	382,302	343,925	361,232
Administration	2,859,565	2,833,836	2,785,813
Instruction	47,786,602	46,803,200	47,388,856
Plant	9,913,562	9,695,789	10,869,006
Transportation	7,855,747	6,907,934	7,463,090
Tuition and Related Fees	595,087	811,362	598,173
School Generated Funds	2,000,000	1,260,995	1,880,659
Complementary Services (Note 11)	3,002,969	3,324,221	2,989,706
External Services (Note 12)	982,183	1,326,311	1,282,900
Other	-	9,519	6,254
<b>Total Expenses (Schedule B)</b>	<b>75,378,017</b>	<b>73,317,092</b>	<b>75,625,689</b>
<b>Operating (Deficit) for the Year</b>	<b>(4,402,373)</b>	<b>(707,157)</b>	<b>(2,372,762)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>50,361,973</b>	<b>50,361,973</b>	<b>52,734,735</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>45,959,600</b>	<b>49,654,816</b>	<b>50,361,973</b>

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



**Living Sky School Division No. 202**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2020**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>17,499,077</b>	<b>17,499,077</b>	<b>17,605,613</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(4,402,373)	(707,157)	(2,372,762)
Acquisition of Tangible Capital Assets (Schedule C)	(47,558)	(1,173,484)	(1,083,706)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	7,181	125,874
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(681)	(71,830)
Amortization of Tangible Capital Assets (Schedule C)	3,740,000	3,274,688	3,326,242
Net Acquisition of Inventory of Supplies	-	(17,863)	5,231
Net Change in Other Non-Financial Assets	-	(210,870)	(35,585)
<b>Change in Net Financial Assets</b>	<b>(709,931)</b>	<b>1,171,814</b>	<b>(106,536)</b>
<b>Net Financial Assets, End of Year</b>	<b>16,789,146</b>	<b>18,670,891</b>	<b>17,499,077</b>

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

**Living Sky School Division No. 202**  
**Statement of Cash Flows**  
**for the year ended August 31, 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) for the Year	(707,157)	(2,372,762)
Add Non-Cash Items Included in Deficit (Schedule D)	3,274,007	3,254,412
Net Change in Non-Cash Operating Activities (Schedule E)	1,186,323	(2,705,005)
<b>Cash Provided (Used) by Operating Activities</b>	<b>3,753,173</b>	<b>(1,823,355)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,173,484)	(1,083,706)
Proceeds on Disposal of Tangible Capital Assets	7,181	125,874
<b>Cash (Used) by Capital Activities</b>	<b>(1,166,303)</b>	<b>(957,832)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(19,402)	(5,223)
<b>Cash (Used) by Investing Activities</b>	<b>(19,402)</b>	<b>(5,223)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	251,037	-
Repayment of Long-Term Debt	(47,558)	(45,732)
<b>Cash Provided (Used) by Financing Activities</b>	<b>203,479</b>	<b>(45,732)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,770,947</b>	<b>(2,832,142)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>21,760,211</b>	<b>24,592,353</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>24,531,158</b>	<b>21,760,211</b>

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

**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
Treaty Land Entitlement - Rural	-	6,352	-
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>6,352</b>	<b>-</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>-</b>	<b>6,352</b>	<b>-</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	58,976,357	58,891,493	58,726,816
Other Ministry Grants	2,025,877	2,023,983	67,885
<b>Total Ministry Grants</b>	<b>61,002,234</b>	<b>60,915,476</b>	<b>58,794,701</b>
Other Provincial Grants	-	-	183,051
Federal Grants	-	998,609	217,142
Grants from Others	250,000	211,377	-
<b>Total Operating Grants</b>	<b>61,252,234</b>	<b>62,125,462</b>	<b>59,194,894</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	-	1,925,877
<b>Total Capital Grants</b>	<b>-</b>	<b>-</b>	<b>1,925,877</b>
<b>Total Grants</b>	<b>61,252,234</b>	<b>62,125,462</b>	<b>61,120,771</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	4,005,760	5,110,115	4,605,383
Individuals and Other	-	7,799	-
<b>Total Tuition Fees</b>	<b>4,005,760</b>	<b>5,117,914</b>	<b>4,605,383</b>
Transportation Fees	10,000	-	5,225
Other Related Fees	-	245,321	189,939
<b>Total Operating Tuition and Related Fees</b>	<b>4,015,760</b>	<b>5,363,235</b>	<b>4,800,547</b>
<b>Capital Fees</b>			
Federal/First Nations Capital Fees	-	-	1,060,229
<b>Total Capital Tuition and Fees</b>	<b>-</b>	<b>-</b>	<b>1,060,229</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>4,015,760</b>	<b>5,363,235</b>	<b>5,860,776</b>

**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	135,000	111,793	149,000
<b>Total Curricular Fees</b>	<b>135,000</b>	<b>111,793</b>	<b>149,000</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	150,000	103,255	128,553
Fundraising	840,000	643,364	856,782
Grants and Partnerships	50,000	24,130	62,774
Students Fees	525,000	376,076	512,645
Other	300,000	191,635	297,693
<b>Total Non-Curricular Fees</b>	<b>1,865,000</b>	<b>1,338,460</b>	<b>1,858,447</b>
<b>Total School Generated Funds Revenue</b>	<b>2,000,000</b>	<b>1,450,253</b>	<b>2,007,447</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,561,960	1,561,960	1,552,383
Other Ministry Grants	93,544	93,727	43,544
Other Provincial Grants	150,000	136,630	-
Other Grants	20,000	-	-
<b>Total Operating Grants</b>	<b>1,825,504</b>	<b>1,792,317</b>	<b>1,595,927</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	20,000	(21,492)	23,757
Gain on Disposal of Capital Assets	-	-	46,919
Other Revenue	52,000	45,217	-
<b>Total Fees and Other Revenue</b>	<b>72,000</b>	<b>23,725</b>	<b>70,676</b>
<b>Total Complementary Services Revenue</b>	<b>1,897,504</b>	<b>1,816,042</b>	<b>1,666,603</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	611,120	458,281	388,798
Other Ministry Grants	-	200,000	300,000
Other Provincial Grants	184,026	-	-
<b>Total Operating Grants</b>	<b>795,146</b>	<b>658,281</b>	<b>688,798</b>
<b>Fees and Other Revenue</b>			
Gain on Disposal of Capital Assets	-	-	71,246
Other Revenue	190,000	299,467	314,033
<b>Total Fees and Other Revenue</b>	<b>190,000</b>	<b>299,467</b>	<b>385,279</b>
<b>Total External Services Revenue</b>	<b>985,146</b>	<b>957,748</b>	<b>1,074,077</b>

**Living Sky School Division No. 202**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2020**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
	\$	\$	\$
<b>Other Revenue</b>			
Miscellaneous Revenue	270,000	368,238	900,181
Sales & Rentals	205,000	219,580	222,697
Investments	-	295,844	399,791
Gain on Disposal of Capital Assets	350,000	7,181	584
<b>Total Other Revenue</b>	<b>825,000</b>	<b>890,843</b>	<b>1,523,253</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>70,975,644</b>	<b>72,609,935</b>	<b>73,252,927</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	181,716	160,220	165,559
Professional Development - Board Members	20,000	11,422	21,762
Grants to School Community Councils	45,586	16,011	33,300
Elections	-	500	140,611
Other Governance Expenses	135,000	155,772	-
<b>Total Governance Expense</b>	<b>382,302</b>	<b>343,925</b>	<b>361,232</b>
<b>Administration Expense</b>			
Salaries	2,205,744	2,200,741	2,117,691
Benefits	241,182	255,088	234,299
Supplies & Services	125,789	121,431	128,981
Non-Capital Furniture & Equipment	21,000	15,793	18,498
Building Operating Expenses	49,550	41,692	65,775
Communications	37,300	38,410	41,860
Travel	40,000	39,094	43,440
Professional Development	39,000	25,217	39,500
Amortization of Tangible Capital Assets	100,000	96,370	95,769
<b>Total Administration Expense</b>	<b>2,859,565</b>	<b>2,833,836</b>	<b>2,785,813</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	31,282,686	31,055,723	31,647,644
Instructional (Teacher Contract) Benefits	1,634,521	1,705,782	1,677,134
Program Support (Non-Teacher Contract) Salaries	7,625,585	7,584,214	7,528,081
Program Support (Non-Teacher Contract) Benefits	1,567,032	1,727,498	1,644,267
Instructional Aids	1,762,851	1,002,422	1,111,324
Supplies & Services	901,510	947,746	794,897
Non-Capital Furniture & Equipment	361,887	309,388	279,036
Communications	174,990	173,720	178,832
Travel	122,100	99,252	135,999
Professional Development	552,866	224,994	334,541
Student Related Expense	380,574	697,676	790,329
Amortization of Tangible Capital Assets	1,420,000	1,274,785	1,266,772
<b>Total Instruction Expense</b>	<b>47,786,602</b>	<b>46,803,200</b>	<b>47,388,856</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,794,763	2,654,689	2,761,624
Benefits	758,096	819,348	732,184
Supplies & Services	2,000	26,481	1,883
Non-Capital Furniture & Equipment	75,000	226	1,441
Building Operating Expenses	4,830,203	4,947,400	6,116,489
Communications	7,500	6,538	6,613
Travel	31,000	25,823	35,525
Professional Development	5,000	3,212	2,575
Amortization of Tangible Capital Assets	1,410,000	1,212,072	1,210,672
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>9,913,562</b>	<b>9,695,789</b>	<b>10,869,006</b>
<b>Student Transportation Expense</b>			
Salaries	2,029,208	1,973,068	1,951,768
Benefits	437,151	438,085	400,987
Supplies & Services	831,500	583,290	857,294
Non-Capital Furniture & Equipment	501,500	420,332	467,843
Building Operating Expenses	56,150	68,444	74,469
Communications	4,100	4,038	4,444
Travel	1,300	63	2,684
Professional Development	2,500	352	2,210
Contracted Transportation	3,182,338	2,728,801	2,951,137
Amortization of Tangible Capital Assets	810,000	691,461	750,254
<b>Total Student Transportation Expense</b>	<b>7,855,747</b>	<b>6,907,934</b>	<b>7,463,090</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	595,087	811,362	598,173
<b>Total Tuition and Related Fees Expense</b>	<b>595,087</b>	<b>811,362</b>	<b>598,173</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	50,000	26,990	59,067
Cost of Sales	320,000	228,056	296,459
Non-Capital Furniture & Equipment	-	497	7,964
School Fund Expenses	1,630,000	1,005,452	1,517,169
<b>Total School Generated Funds Expense</b>	<b>2,000,000</b>	<b>1,260,995</b>	<b>1,880,659</b>

**Living Sky School Division No. 202**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Tuition Fees	-	1,275	728
Instructional (Teacher Contract) Salaries & Benefits	626,926	669,908	577,946
Program Support (Non-Teacher Contract) Salaries & Benefits	2,236,043	2,458,013	2,269,936
Instructional Aids	20,000	61,958	28,539
Supplies & Services	120,000	70,841	100,414
Non-Capital Furniture & Equipment	-	2,419	-
Communications	-	865	894
Travel	-	711	2,344
Professional Development (Non-Salary Costs)	-	29,139	2,315
Student Related Expenses	-	29,092	6,590
<b>Total Complementary Services Expense</b>	<b>3,002,969</b>	<b>3,324,221</b>	<b>2,989,706</b>
<b>External Service Expense</b>			
Grant Transfers	200,000	200,000	200,000
Tuition Fees	88,432	125,948	75,234
Administration Salaries & Benefits	2,500	1,614	65
Instructional (Teacher Contract) Salaries & Benefits	281,259	588,763	503,815
Program Support (Non-Teacher Contract) Salaries & Benefits	146,992	157,002	145,040
Instructional Aids	-	1,255	1,548
Supplies & Services	190,000	148,675	217,091
Building Operating Expenses	-	31,096	29,323
Communications	-	1,266	789
Travel	-	119	823
Professional Development (Non-Salary Costs)	-	126	196
Student Related Expenses	-	9,550	35,393
Contracted Transportation & Allowances	73,000	60,897	70,808
Amortization of Tangible Capital Assets	-	-	2,775
<b>Total External Services Expense</b>	<b>982,183</b>	<b>1,326,311</b>	<b>1,282,900</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	-	26	2,028
Interest on Other Long-Term Debt	-	2,993	4,226
<b>Total Interest and Bank Charges</b>	<b>-</b>	<b>3,019</b>	<b>6,254</b>
Loss on Disposal of Tangible Capital Assets	-	6,500	-
<b>Total Other Expense</b>	<b>-</b>	<b>9,519</b>	<b>6,254</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>75,378,017</b>	<b>73,317,092</b>	<b>75,625,689</b>



**Living Sky School Division No. 202**

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

**for the year ended August 31, 2020**

	Land		Buildings		School	Other	Furniture and	Computer	Computer	Assets Under	2020	2019
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software	Construction	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	978,822	237,017	83,630,519	1,545,781	8,400,202	640,870	14,324,045	5,292,208	852,013	11,938	115,913,415	115,115,965
Additions/Purchases	-	146,332	-	-	-	-	485,841	541,311	-	-	1,173,484	1,083,706
Disposals	(6,500)	-	(1,128,270)	(18,900)	(181,856)	-	-	-	-	-	(1,335,526)	(286,256)
Transfers to (from)	-	11,938	-	-	-	-	-	-	-	(11,938)	-	-
<b>Closing Balance as of August 31</b>	<b>972,322</b>	<b>395,287</b>	<b>82,502,249</b>	<b>1,526,881</b>	<b>8,218,346</b>	<b>640,870</b>	<b>14,809,886</b>	<b>5,833,519</b>	<b>852,013</b>	<b>-</b>	<b>115,751,373</b>	<b>115,913,415</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	14,158	59,266,818	1,342,309	5,343,003	564,748	11,888,840	4,308,943	746,194	-	83,475,013	80,380,983
Amortization of the Period	-	10,448	1,234,783	55,032	599,191	29,728	769,627	543,274	32,605	-	3,274,688	3,326,242
Disposals	-	-	(1,128,270)	(18,900)	(181,856)	-	-	-	-	-	(1,329,026)	(232,212)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>24,606</b>	<b>59,373,331</b>	<b>1,378,441</b>	<b>5,760,338</b>	<b>594,476</b>	<b>12,658,467</b>	<b>4,852,217</b>	<b>778,799</b>	<b>N/A</b>	<b>85,420,675</b>	<b>83,475,013</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	978,822	222,859	24,363,701	203,472	3,057,199	76,122	2,435,205	983,265	105,819	11,938	32,438,402	34,734,982
Closing Balance as of August 31	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
<b>Change in Net Book Value</b>	<b>(6,500)</b>	<b>147,822</b>	<b>(1,234,783)</b>	<b>(55,032)</b>	<b>(599,191)</b>	<b>(29,728)</b>	<b>(283,786)</b>	<b>(1,963)</b>	<b>(32,605)</b>	<b>(11,938)</b>	<b>(2,107,704)</b>	<b>(2,296,580)</b>
<b>Disposals</b>												
Historical Cost	6,500	-	1,128,270	18,900	181,856	-	-	-	-	-	1,335,526	286,256
Accumulated Amortization	-	-	1,128,270	18,900	181,856	-	-	-	-	-	1,329,026	232,212
<b>Net Cost</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>54,044</b>
Price of Sale	-	-	-	-	7,181	-	-	-	-	-	7,181	125,874
<b>Gain (Loss) on Disposal</b>	<b>(6,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>681</b>	<b>71,830</b>

Closing costs of leased tangible capital assets of \$442,034 (2019 - \$190,997) representing \$442,034 (2019 - \$190,997) in Furniture and Equipment are included within the above amounts. Accumulated amortization of \$206,007 (2019 - \$95,499) has been recorded on these assets.

**Living Sky School Division No. 202**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2020**

	2020	2019
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	3,274,688	3,326,242
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(681)	(71,830)
<b>Total Non-Cash Items Included in Deficit</b>	<b>3,274,007</b>	<b>3,254,412</b>

**Living Sky School Division No. 202**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2020**

	2020	2019
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	138,717	(403,944)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	988,935	(1,263,680)
Increase in Liability for Employee Future Benefits	101,000	56,700
Increase (Decrease) in Deferred Revenue	186,404	(1,063,727)
(Increase) Decrease in Inventory of Supplies for Consumption	(17,863)	5,231
(Increase) in Prepaid Expenses	(210,870)	(35,585)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,186,323</b>	<b>(2,705,005)</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Living Sky School Division No. 202” and operates as “Living Sky School Division No. 202”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$1,620,700 (2019 - \$1,519,700) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of receivables of \$0 (2019 - \$26,468) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization for \$85,420,675 (2019 - \$83,475,013) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**c) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

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

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

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

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

**d) Financial Assets**

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

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

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

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

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

**e) Non-Financial Assets**

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

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

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

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

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

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

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

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

**f) Liabilities**

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

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

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

**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 are recorded as deferred revenue and recognized as revenue in the

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

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:

	<b>2020</b>	<b>2019</b>
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Term deposits	\$ 68,600	\$ 68,600
Credit Union Member Rewards	61,166	50,444
Member Equity in Co-op Organizations	52,454	43,774
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 182,220</b>	<b>\$ 162,818</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

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

<b>Function</b>	<b>Salaries &amp; Benefits</b>	<b>Goods &amp; Services</b>	<b>Debt Service</b>	<b>Amortization of TCA</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
Governance	\$ 160,220	\$ 183,705	\$ -	\$ -	\$ 343,925	\$ 361,232
Administration	2,455,829	281,637	-	96,370	2,833,836	2,785,813
Instruction	42,073,217	3,455,198	-	1,274,785	46,803,200	47,388,856
Plant	3,474,037	5,009,680	-	1,212,072	9,695,789	10,869,006
Transportation	2,411,153	3,805,320	-	691,461	6,907,934	7,463,090
Tuition and Related Fees	-	811,362	-	-	811,362	598,173
School Generated Funds	-	1,260,995	-	-	1,260,995	1,880,659
Complementary Services	3,127,921	196,300	-	-	3,324,221	2,989,706
External Services	747,379	578,932	-	-	1,326,311	1,282,900
Other	-	6,500	3,019	-	9,519	6,254
<b>TOTAL</b>	<b>\$54,449,756</b>	<b>\$15,589,629</b>	<b>\$ 3,019</b>	<b>\$ 3,274,688</b>	<b>\$73,317,092</b>	<b>\$ 75,625,689</b>

**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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

Details of the employee future benefits are as follows:

	<b>2020</b>	<b>2019</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
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)	14	14



**Living Sky School Division No. 202**  
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<b>Liability for Employee Future Benefits</b>	<b>2020</b>	<b>2019</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,448,700</b>	<b>\$ 1,220,900</b>
Current period service cost	134,900	112,600
Interest cost	29,900	38,700
Benefit payments	(65,400)	(84,700)
Actuarial losses	69,200	161,200
<b>Accrued Benefit Obligation - end of year</b>	<b>1,617,300</b>	<b>1,448,700</b>
Unamortized net actuarial gains	3,400	71,000
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,620,700</b>	<b>\$ 1,519,700</b>

<b>Employee Future Benefits Expense</b>	<b>2020</b>	<b>2019</b>
Current period service cost	\$ 134,900	\$ 112,600
Amortization of net actuarial (gain) loss	1,600	(9,900)
<b>Benefit cost</b>	<b>136,500</b>	<b>102,700</b>
Interest cost	29,900	38,700
<b>Total Employee Future Benefits Expense</b>	<b>\$ 166,400</b>	<b>\$ 141,400</b>

**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

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

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	454	6	460	477
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	\$ 3,297,454	\$ 2,202	\$ 3,299,656	\$ 3,305,574

**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:

	2020	2019
Number of active School Division members	472	490
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	\$ 1,311,477	\$ 1,315,471
School Division contributions for the year	\$ 1,311,477	\$ 1,315,471
Actuarial extrapolation date	<b>Dec/31/2019</b>	<b>Dec/31/2018</b>
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
**As at August 31, 2020**

**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:

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 591,845	\$ -	\$ 591,845	\$ 757,030	\$ 26,468	\$ 730,562
<b>Total Accounts Receivable</b>	<b>\$ 591,845</b>	<b>\$ -</b>	<b>\$ 591,845</b>	<b>\$ 757,030</b>	<b>\$ 26,468</b>	<b>\$ 730,562</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 1,819,600	\$ 601,536
Supplier Payments	1,717,151	1,945,378
Other - Accrued Interest	2,289	3,191
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,539,040</b>	<b>\$ 2,550,105</b>

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2020	2019
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	\$ 97,022
Concentra Bank - Copier Lease repayable in annual installments of \$63,804 including interest at 3.994%. The lease is due August 2024.	251,037	-
<b>Total Long-Term Debt (Note 16)</b>	<b>\$ 300,501</b>	<b>\$ 97,022</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
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<b>Future principal repayments over the next 4 years are estimated as follows:</b>		
	<b>Capital Leases</b>	<b>Total</b>
2021	\$ 108,866	<b>\$ 108,866</b>
2022	61,581	<b>61,581</b>
2023	63,846	<b>63,846</b>
2024	66,208	<b>66,208</b>
<b>Total</b>	<b>\$ 300,501</b>	<b>\$ 300,501</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>		
	<b>2020</b>	<b>2019</b>
Principal	\$ 47,558	\$ 45,732
Interest	2,993	4,226
<b>Total</b>	<b>\$ 50,551</b>	<b>\$ 49,958</b>

**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2019</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2020</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 987,687	\$ -	\$ -	\$ 987,687
<b>Total capital projects deferred revenue</b>	<b>987,687</b>	<b>-</b>	<b>-</b>	<b>987,687</b>
<b>Non-Capital deferred revenue:</b>				
Climate Action Incentive Fund (Note 15)	-	186,404	-	186,404
<b>Total non-capital deferred revenue</b>	<b>-</b>	<b>186,404</b>	<b>-</b>	<b>186,404</b>
<b>Total Deferred Revenue</b>	<b>\$ 987,687</b>	<b>\$ 186,404</b>	<b>\$ -</b>	<b>\$ 1,174,091</b>

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
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**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:

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Community &amp; Inter-Agency Liasion</b>	<b>Other Programs</b>	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>					
Operating Grants	\$ 979,960	\$ 582,000	\$ 230,357	\$ 1,792,317	\$ 1,595,927
Fees and Other Revenues	-	-	23,725	23,725	70,676
<b>Total Revenues</b>	<b>979,960</b>	<b>582,000</b>	<b>254,082</b>	<b>1,816,042</b>	<b>1,666,603</b>
<b>Expenses:</b>					
Tuition & Other Related Fees	1,275	-	-	1,275	728
Salaries & Benefits	954,079	2,173,842	-	3,127,921	2,847,882
Instructional Aids	24,127	-	37,831	61,958	28,539
Supplies and Services	7,484	-	63,357	70,841	100,414
Non-Capital Equipment	-	-	2,419	2,419	-
Communications	-	-	865	865	894
Travel	393	-	318	711	2,344
Professional Development (Non-Salary Costs)	3,086	-	26,053	29,139	2,315
Student Related Expenses	6,805	-	22,287	29,092	6,590
<b>Total Expenses</b>	<b>997,249</b>	<b>2,173,842</b>	<b>153,130</b>	<b>3,324,221</b>	<b>2,989,706</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (17,289)</b>	<b>\$(1,591,842)</b>	<b>\$ 100,952</b>	<b>\$(1,508,179)</b>	<b>\$(1,323,103)</b>

**12. EXTERNAL SERVICES**

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

**Living Sky School Division No. 202**  
**Notes to the Financial Statements**  
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Following is a summary of the revenues and expenses of the External Services programs operated by the school division:

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Invitational Shared Services Initiative</b>	<b>Following Their Voices</b>	<b>Cafeteria</b>	<b>Associate Schools*</b>	<b>Other Programs</b>	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>							
Operating Grants	\$ 200,000	\$ -	\$ -	\$ 458,281	\$ -	\$ 658,281	\$ 688,798
Fees and Other Revenues	-	184,026	111,441	4,000	-	299,467	385,279
<b>Total Revenues</b>	<b>200,000</b>	<b>184,026</b>	<b>111,441</b>	<b>462,281</b>	<b>-</b>	<b>957,748</b>	<b>1,074,077</b>
<b>Expenses:</b>							
Grant Transfers	200,000	-	-	-	-	200,000	200,000
Tuition & Other Related Fees	-	-	-	125,948	-	125,948	75,234
Salaries & Benefits	67,555	191,281	179,741	306,758	2,044	747,379	648,920
Instructional Aids	-	-	-	1,255	-	1,255	1,548
Supplies and Services	-	-	148,675	-	-	148,675	217,091
Building Operating Expenses	-	-	-	26,928	4,168	31,096	29,323
Communications	-	-	-	1,266	-	1,266	789
Travel	-	119	-	-	-	119	823
Professional Development	-	-	-	126	-	126	196
Student Related Expenses	9,058	492	-	-	-	9,550	35,393
Contracted Transportation & Allowances	-	-	-	-	60,897	60,897	70,808
Amortization of Tangible Capital Assets	-	-	-	-	-	-	2,775
<b>Total Expenses</b>	<b>276,613</b>	<b>191,892</b>	<b>328,416</b>	<b>462,281</b>	<b>67,109</b>	<b>1,326,311</b>	<b>1,282,900</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (76,613)</b>	<b>\$ (7,866)</b>	<b>\$(216,975)</b>	<b>\$ -</b>	<b>\$ (67,109)</b>	<b>\$(368,563)</b>	<b>\$(208,823)</b>

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

<b>Summary of Associate School Revenues and Expenses, Details by School</b>	<b>Heritage Christian School</b>	<b>Meadow Lake Christian School</b>	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>				
Operating Grants	\$ 218,433	\$ 239,848	\$ 458,281	\$ 388,798
Fees and Other Revenues	4,000	-	4,000	7,000
<b>Total Revenues</b>	<b>222,433</b>	<b>239,848</b>	<b>462,281</b>	<b>395,798</b>
<b>Expenses:</b>				
Tuition & Other Related Fees	34,585	91,363	125,948	75,234
Salaries & Benefits	158,903	147,855	306,758	285,316
Instructional Aids	625	630	1,255	1,175
Building Operating Expenses	26,928	-	26,928	26,088
Communications	1,266	-	1,266	789
Professional Development	126	-	126	196
Student Related Expenses	-	-	-	7,000
<b>Total Expenses</b>	<b>222,433</b>	<b>239,848</b>	<b>462,281</b>	<b>395,798</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**13. ACCUMULATED SURPLUS**

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

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

Details of accumulated surplus are as follows:

	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 32,438,402	\$ 1,173,484	\$ 3,281,188	\$ 30,330,698
Less: Debt owing on Tangible Capital Assets	(97,022)	(251,037)	(47,558)	(300,501)
	<b>32,341,380</b>	<b>922,447</b>	<b>3,233,630</b>	<b>30,030,197</b>
<b>PMR maintenance project allocations (1)</b>	<b>3,103,472</b>	<b>1,888,747</b>	<b>1,585,475</b>	<b>3,406,744</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	<b>11,400</b>	<b>-</b>	<b>-</b>	<b>11,400</b>
<b>Other:</b>				
Early Learning Intensive Supports Grant	29,141	50,000	32,609	46,532
Facilities Renewal	5,472,859	-	-	5,472,859
Invitational Shared Services Initiative Grant	47,605	300,000	299,712	47,893
Jordan's Principle	109,917	999,059	613,068	495,908
LINC PD	113,617	-	-	113,617
Mental Health Capacity Building Grant	134,246	136,630	233,926	36,950
Mental Health Supports Grant	-	10,285	-	10,285
Pandemic Savings	-	1,063,232	-	1,063,232
Sask Arts Board Grant	-	11,000	2,392	8,608
Safe Talk Training Grant	4,233	-	-	4,233
Scholarship funds	154,781	14,003	23,630	145,154
School Based Budgets	2,028,723	-	-	2,028,723
School Generated Funds	1,271,666	84,471	-	1,356,137
Tax Loss Compensations	3,711,713	-	-	3,711,713
	<b>13,078,501</b>	<b>2,668,680</b>	<b>1,205,337</b>	<b>14,541,844</b>
<b>Unrestricted Surplus (Deficit)</b>	<b>1,827,220</b>	<b>-</b>	<b>162,589</b>	<b>1,664,631</b>
<b>Total Accumulated Surplus</b>	<b>\$ 50,361,973</b>	<b>\$ 5,479,874</b>	<b>\$ 6,187,031</b>	<b>\$ 49,654,816</b>

(1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

**14. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on May 1, 2019, and the Minister of Education on August 26, 2019.

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**15. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- \$186,404 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for multiple LED lighting projects. This project is expected to be completed prior to March 31, 2021.

**16. 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 \$2,803,929 (2019 - \$3,056,043).

Capital lease obligations, as follows:

	<b>Capital Leases</b>	
	<b>Copiers</b>	<b>Total Capital</b>
<b>Future minimum lease payments:</b>		
2021	\$ 115,259	<b>\$ 115,259</b>
2022	63,804	<b>63,804</b>
2023	63,804	<b>63,804</b>
2024	63,805	<b>63,805</b>
<b>Total future minimum lease payments</b>	306,672	<b>306,672</b>
<b>Less: Interest and executory costs</b>	6,171	<b>6,171</b>
<b>Total Lease Obligations</b>	<b>\$ 300,501</b>	<b>\$ 300,501</b>

**17. COMPARATIVE INFORMATION**

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

**18. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$1,364,856.



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**19. RISK MANAGEMENT**

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

**i) Credit Risk**

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

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

The aging of other accounts receivable as at August 31, 2020 was:

<b>August 31, 2020</b>						
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>	
Other Receivables	\$ 524,827	\$ 79,474	\$ -	\$ -	\$ 445,353	
<b>Net Receivables</b>	<b>\$ 524,827</b>	<b>\$ 79,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 445,353</b>	

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

**ii) Liquidity Risk**

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

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

<b>August 31, 2020</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 3,539,040	\$ 3,539,040	\$ -	\$ -	\$ -
Long-term debt	300,501	49,464	59,402	191,635	-
<b>Total</b>	<b>\$ 3,839,541</b>	<b>\$ 3,588,504</b>	<b>\$ 59,402</b>	<b>\$ 191,635</b>	<b>\$ -</b>

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**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$5,800,000 with interest payable monthly at a rate of prime per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2020.

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.

**20. 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.