



ANNUAL REPORT 2015 | 16



Living Sky School Division No. 202

Growth Without Limits, Learning For All

Table of Contents

Table of Contents	i
School Division Contact Information	ii
Letter of Transmittal	3
Introduction	4
School Division Profile.....	5
Governance	8
The School Division in the Community	8
Strategic Direction and Reporting	16
Demographics	31
Facilities Infrastructure Projects and Transportation	33
Financial Overview	35
Summary of Revenue and Expenses	35
Budget to Actual Revenue, Expenses and Variances	36
Appendices.....	37
Appendix A – Payee List	37
Transfers	37
Supplier Payments	37
Other Expenditures.....	38
Appendix B – Management Report and Audited Financial Statements	39

School Division Contact Information



Living Sky School Division No. 202

Growth Without Limits, Learning For All

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An electronic copy of this report is available at <http://www.lskysd.ca/Board/budget-financial-reports/Pages>

Letter of Transmittal



Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Living Sky School Division No. 202 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

A handwritten signature in dark ink, reading "R. D. Pethick".

Ronna D. Pethick, Board Chair

Introduction

This annual report presents an overview of Living Sky School Division's activities and results for the fiscal year September 1, 2015 to August 31, 2016. It provides a snapshot of Living Sky School Division, its governance structures, students, staff, programs and facilities. It includes information such as school list and payee list. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



School Division Profile

About Us

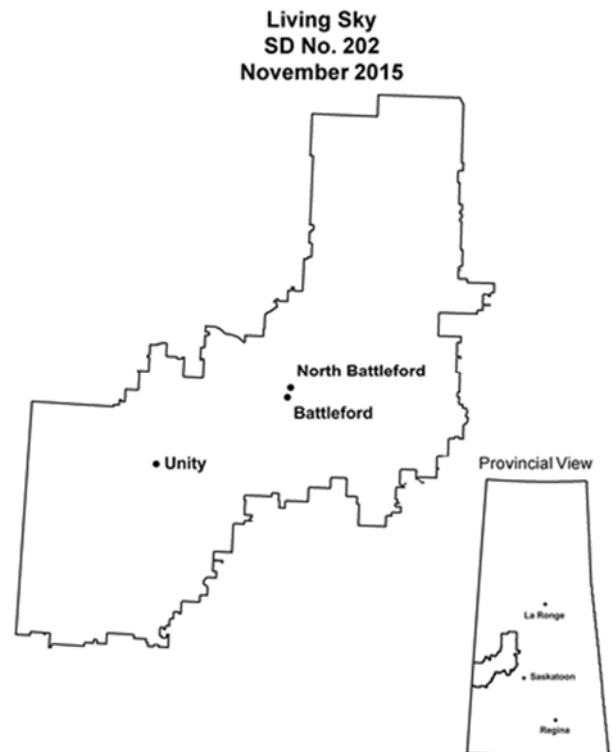
Living Sky School Division is situated in Northwest Central Saskatchewan. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

Currently, 29 schools are located in 18 communities within the division. Our schools include Pre-Kindergarten-12, elementary, high schools and alternate schools with a student population of approximately 5,700 students. Our diverse school population is reflected in a wide variety of programming that meets the guidelines of Saskatchewan Core curricula while supporting the local needs of the community.

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

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



Division Philosophical Foundation

Mission Statement

Shaping Our Future Through Thoughtful Schools

Thoughtful schools are schools where Students and Staff focus on learning.

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

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

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

We believe:

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

Program Overview

In order to provide the best education possible for all students, the division offers a wide range of programs in its 29 schools.

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

- Alternative programming for vulnerable students
- Community school programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Student Respect/Anti-bullying programming
- Land-based Learning program
- International Baccalaureate (IB) programming
- Music/band programming
- Nutrition programs
- Pre-Kindergarten programs
- Technology-enhanced learning
- Levelled Literacy Intervention
- Roadways to Reading

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

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

Governance

The Board of Education

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

The Board of Education

Living Sky School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the Division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 24, 2012 to serve a four-year term.

Board of Education members are:

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of the 29 schools in Living Sky School Division. All Living Sky Division schools have in common the importance of SCCs as mechanisms for connecting community and school. SCCs play a role in governance and most have established formal processes to foster community and parent involvement. Parents on the School Community Councils continue to support the schools, particularly in the development of school goals, as well as in finding ways to support the achievement of those goals.

The Education Regulations, 1986 require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. Representatives of the appropriate First Nations are encouraged to become members of the School Community Councils.

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2015-16 Living Sky School Division conducted the annual SCC Workshop for the 23 SCCs. Alec Couros, professor of educational technology and media, shared digital tools that teachers and students use in 21st century learning. He also discussed approaches parents can use to help shape the digital footprint teens are leaving behind. Joe Couture from the Saskatchewan School Board Association joined the SCC members to share strategies that SCCs and schools can utilize to communicate and engage with parents and communities.

In 2015-16, the Division conducted a survey with all School Community Councils. The results of the survey showed that all SCCs have parent representation and 44% have community member representation. The majority of the SCCs meet on a monthly basis with some meeting approximately six times per year. 18 of the 23 School Community Councils responded that they have direct input into their school goals while 16 of 23 School Community Councils reported that their SCC has taken action to support the school goals. The Senior Team will focus on this area in the upcoming year to work towards all 23 SCCs being involved in the school goal process.

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

The School Division in the Community

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

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. The schools in Living Sky School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community.

One of the major projects that was undertaken in 2015-16 that engaged not only Living Sky School Division community members but the entire province was the 'Activate Our Day' province-wide contest put on by the Leadership Class at Unity Composite High School. The students reached out to schools across the province asking students to submit a project that promoted kindness and inclusion. Students and classes created videos, shared baking, submitted poetry, and one group performed an interpretive dance. The students at Unity Composite High School continue to activate positive behaviours and choices.

Cut Knife Elementary School partnered with Cut Knife Senior Centre and Cut Knife Special Care Home to participate in intergenerational activities. Cut Knife Elementary students had the opportunity to read and be read to and hear personal stories from the seniors in the community. Intergenerational programs allow seniors to continue being involved in the community and give the students an opportunity to spend time with supportive role models which leads to an all-around increase in the student's motivation to learn.



Elders, community leaders, teachers and students from the Living Sky School Division joined forces to participate in the second annual bicultural camp from May 25 - June 4. Grade 9 & 10 students from Spiritwood High School, Leoville Central School and Cando Community School braved the elements to learn on the land, near Chitek Lake, Saskatchewan. This experiential learning was something that could not take place in a classroom. This learning model utilizes culture, traditions, languages and unique resources to achieve important learning outcomes.

The goals of the camp included First Nation and Métis ways of knowing, local traditional languages, academics, collaboration, traditional and contemporary values, engagement, environmental consciousness, as well as healthy body, mind and spirit; with Saskatchewan curriculum at the centre. A series of land-based experiences prepared students for *Walking in Two Worlds* through collaborative integration of traditional skills, knowledge, language, values and culture within the current career, learning and living environments. As a result of the involvement of our valuable partners we have noticed higher rates of engagement, better attendance and a greater number of credits attained.

Living Sky School Division had 10 schools participate in the Dynamic Data Driven Decision-Making (D4) project. This project engaged staff, students and families in the learning goals of the schools through fun, motivating activities. Many of our schools hosted literacy/numeracy evenings that supported parents with great ideas and activities that they could do at home with their kids relative to the school goal. One example is when Spiritwood High School engaged their community in the Amazing Write that involved their MP, RCMP, town Economic Director, staff, families and students. It was an example of how together we can all impact student learning.

Students at McKittrick Community School took the lead and shared examples of their work and discussed their future goals and next steps with their family members and teachers at their Student Led Conference. Student Led Conferences create a partnership between teacher, student and caregiver to act as a support network in the success of the student.



Living Sky School Division has always had a commitment to open, honest and ongoing communication with its stakeholders. The Division understands that maintaining a two-way conversation with stakeholders is essential in building relationships. These relationships have been the foundation for a strong school system. The division-wide communication plan included a radio campaign, website stories featuring school and student achievement, newsletters, social media posts, and public relation events. The Synrevoice/SchoolConnects parent notification system was implemented in all Living Sky School Division schools in 2015-16. The automated parent notification service allowed schools to communicate easily about parent nights, homework assignments, good news stories, bussing cancellations, emergencies, and

daily attendance issues. This system has allowed schools to open up a positive line of communication with parents.

In December 2015, Discovery Co-op in North Battleford served a full Christmas meal to over 1,900 Living Sky School Division students and staff in the Battlefords. The Discovery Co-op Manager spoke to the students about the power of random acts of kindness and how a simple gesture can really change someone's day. Each student was given a Pay It Forward card that read: No act of kindness, no matter how small, is ever wasted.



Community Partnerships

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

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

Living Sky School Division has fostered a partnership with two Associate Schools. As part of the partnership with Heritage Christian School and Meadow Lake Christian Academy, the Division hired and supervised teachers and offered professional development for all staff. This

partnership worked to create a mutually beneficial and respectful relationship and provided greater opportunities for all students.

The Living Sky School Division Elders' Council provided guidance for the Board and school division staff. It ensured that the history and the traditions of the people were kept alive and shared in a truthful and honourable way. Elders provided a connection to the past and the future and ensured the survival of traditional ways and teachings. Further, Elders have been acknowledged as valued members of the community. The Elders' Council provided ongoing direction and support to the Board of Education and staff regarding the Board's Operational Plan. The Elders' Council enhanced and supported Living Sky School Division in all aspects of education. The Elders' Council serves to honour our ancestors, nurture all members of the community, and ensure all children's success.

Living Sky School Division initiated and entered into agreement with partner agencies to form the Community Threat Assessment Support Protocol team (CTASP). The Ministry of Social Services, Light of Christ School Division, RCMP, Mental Health, Fire Services, North West College, Kanaweyimik Child and Family Services, Catholic Family Services, the Ministry of Corrections and Policing and Living Sky School promised to work together to ensure safety of students and staff. The strength of this school division, post-secondary and community partnership was 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 the threatening situations or evidence promptly, to collaborate effectively, and to make use of a broad range of expertise.



Commencing in the fall of 2015, twenty-three teachers and administrators from two school divisions, Sun West and Living Sky, began their graduate studies as part of a cohort. The courses are offered through the University of Saskatchewan (Department of Educational Administration). Participants may choose either a course-based or a thesis-based program. Electives include several locally developed courses. Living Sky School Division's leadership modules count as a credited class. There are six leadership modules to be taken over a two-year period. Module content focuses on leadership practices research has shown have a positive effect on student achievement. The practices are included under each of the five leadership domains of Living Sky School Division's Leadership Framework: Leads Learning, Sets Vision and Provides Direction, Secures Caring and Respectful Schools, Develops People and Builds

Relationships, and Strengthens the Educational Community. In addition to the modules, each participant must complete a leadership project. In consultation with the principal, each teacher participant identified a leadership challenge and is working on developing a leadership action plan to address the issue. Principals who are part of the cohort could choose to work with another school-based administrator or a superintendent. Each cohort member will share a summary of his or her project with the group. Participants will convocate in October 2017.

Living Sky School Division partnered with Innovation Credit Union and the Royal Bank to bring in the Junior Achievement program to teach financial literacy to grades seven to nine students at North Battleford Comprehensive High School (NBCHS) and Kerrobert Composite School and grade six students at Battleford Central School. This program allowed students to develop real world skills that they can apply to their lives immediately and carry through to their future goals and ambitions.



Living Sky School Division entered into partnerships with Treaty 6 Education out of the Battlefords, and Agency Chiefs Tribal Council out of Spiritwood, to support First Nations and Métis students. These partnerships were supported with Invitational Shared Services Initiative (ISSI) grants, and included the employment of a Graduation Coach through the Gateways to Success program at NBCHS, and Community Liaison workers to assist students registered at Spiritwood High School. The goals for the partnership at NBCHS focused on the supports provided by the Graduation Coach to FNM students. We wanted to ensure enrolment, engagement, attendance, and graduation rates of FNM students occurred at the same rates as with their non-aboriginal counterparts. The most recent data shows a spike in FNM graduation rates, a sizeable increase in credit attainment – 78%, as well as a number of successful initiatives to recover credits.

Armed with a hammer, measuring tape and assortment of nifty tools and gadgets neatly tucked into their carpenter belts, six NBCHS students ventured out on a unique opportunity at Home Hardware North Battleford. For four and a half hours a day, they broke free from the four-walled classroom and headed to the great outdoors to construct their very first home. “It’s a lot more fun than I was expecting” commented one future carpenter, “and we get to learn how to build a house right from the bottom.” After completing their first framed wall, one student

stood back, admired his work and proudly exclaimed, “Hey, I built that!” Trading Up provided students with the confidence, knowledge and experience needed to reflect on their abilities



and interests in order to determine if they would be a good ‘fit’ for the trades. When asked about their future goals, all reported that they were interested in formal schooling and pursuing a career in some aspect of construction.

Living Sky School Division partnered with the Saskatchewan Collaborative Bachelor of Science in Nursing with the University of Regina and Polytechnic to support a Community Nursing placement at Connaught Elementary School. The partnership allowed for five nursing students to work within the school to promote health and wellness to the students and their families. Projects around community needs were developed by the nursing students. A strength of the partnership was bringing agencies together to work with a community focus on overall health.

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

Living Sky School Division has established partnerships with Eagle’s Nest Youth Ranch, Kid’s First, Mental Health Working Group, and Youth in Custody. Each of the partnerships listed supports programming for students and their families.

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 and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

OUTCOME:

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

PRIORITY:

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority	Our work in this important area mirrors the province's ESSP and the goals established align with LSSD local initiatives and priorities. We share the common belief that if all of our students do well in Reading, writing and numeracy that we will see our FNMI students experience greater success at school.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority	Our local actions included the Land-based Learning program, a blitz to train more teachers as Treaty Catalysts, and an emphasis on purposeful self-declaration and early learning intervention. While looking towards higher rates of learning, graduation and success, especially amongst our FNMI population, this Land-based Learning program included all of the provincial strategic plan's goals. We have included a cultural relevant and engaging curriculum. It is differentiated and of high quality. It was our aim to use culturally appropriate instruction and assessment that was rooted in strong partnerships with family, school and our First Nations Educational partners. It was an all-encompassing learning experience that benefited all. Using the expertise of our team, Elders and local First Nations Authorities our cadre of trained treaty catalyst teachers grew to 12% of our professional staff. These professionals along with our secretaries and superintendents have reached out to our parents and stakeholders to inform and support them about this important statement about their declaration. We have noticed a positive increase in the number of self-declared students. Using the important cultural practice of story-telling has allowed Living Sky School Division to put a strong focus on oral language skills and cultural awareness in our early learning program. Our staff has worked hard in the area of Early Learning; we have implemented "Help Me Tell My Story" as well as delivered the EYE diagnostic in a culturally respectful way. This has assisted us in getting accurate data and helped us improve service delivery. These strategies have shown benefits in our targeted areas while at the same time provided a respectful climate of comfort where trust has been built.

Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

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 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, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	Living Sky	Province	Living Sky	Province	Living Sky
English Language Arts A 10 (Eng & Fr equiv)	73.0	72.5	76.1	77.7	61.1	59.7
English Language Arts B 10 (Eng & Fr equiv)	73.4	75.6	76.2	78.8	62.5	66.9
Science 10 (Eng & Fr equiv)	72.0	71.0	75.1	75.5	59.6	58.5
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	74.2	76.1	77.6	60.8	65.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	71.1	74.8	74.0	60.3	59.4
English Language Arts 20 (Eng & Fr equiv)	74.4	74.4	76.3	75.8	64.7	69.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	74.2	69.3	77.5	61.3	64.4
Math: Foundations 20 (Eng & Fr equiv)	73.6	77.6	75.3	78.8	63.6	69.7

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 FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

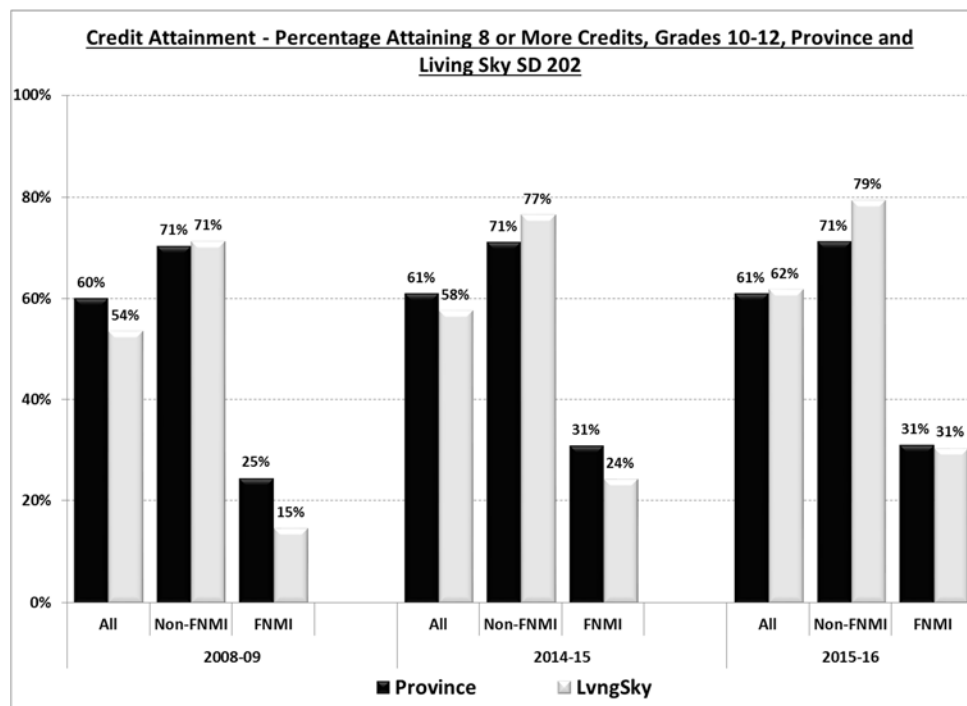
Analysis of results

Living Sky School Division strives to provide success to all students. In 2015-16, the average final marks for all Living Sky School Division students were similar to the provincial average. A notable increase from 2014-15 (reported last year) is in 20 level mathematics where the average marks for Living Sky increased both overall and for FNMI students. Similar to last year, our FNMI students' average final marks are below those of our non-FNMI students. This is an area of focus for Living Sky School Division.

Credit Attainment

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

The following 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: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of 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 FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

Analysis of results

Although there is still work to do, the teachers in Living Sky School Division have been focused on students getting to 8 credits for every year they are in school. We have noticed a marked increase in the year to year comparisons of students meeting this goal. Over the past 7 years Living Sky School Division students receiving 8 or more credits has improved from 54% in 2008-09 to 62% in 2015-16. In each of the noted categories we have met or exceeded the provincial results in 2015-16. The percentage of FNMI students obtaining 8 credits per year has doubled since 2008-09. We hope to see this positive trend continue.

Reading, Writing, Math at Grade Level and Saskatchewan Reads

OUTCOME:

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

PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

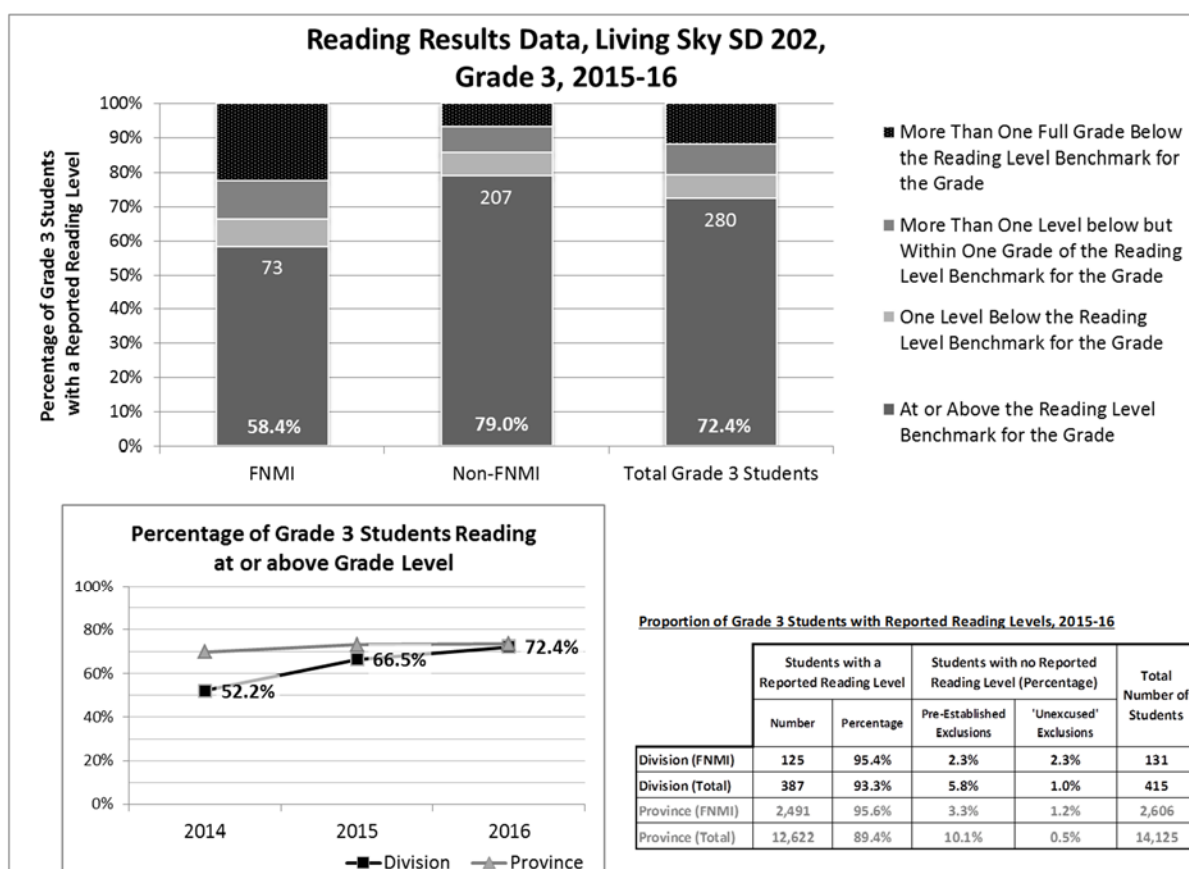
School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority	Living Sky School Division's reading and writing goals align with the provincial ESSP outcome and priority. In alignment with the provincial ESSP, Living Sky School Division's goal is by June 2020, 80% of students in grades 2, 5, 8 & 10 will be proficient on identified numeracy outcomes according to LSSD performance assessment tasks.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority	Literacy Coaches are embedded in each elementary school. Coaches receive frequent professional development sessions that focus on the components of reading and best practices as outlined in the Saskatchewan Reads document. Coaches work alongside grades 1-6 teachers using a Student Centered Coaching model designed to meet students' learning needs by strengthening literacy strategies at the Universal Tier 1 Level. Literacy coaches also conduct Levelled Literacy Intervention groups targeting students at the Approaching level, primarily in Grades 1, 2 and 3. Teachers meet annually to collaboratively score expository writing pieces from every student in grades 3, 6, 9, and 12. Teachers administer a common prompt in each grade, and then guide students through a writing process using mentor texts, rubrics, and anchor papers. The validity and reliability of the data is established through common protocols, calibration processes, and the training of teacher leaders to guide scoring groups. Feedback via rubrics were returned to teachers and students at the end of the collaborative scoring process for reflection. Developing lead Math teachers in the Division was a focus for 2015-16. Math professional learning communities were developed where schools sent a team of teachers to be involved in a school division math cohort that looked at promising practices in the classrooms. These lead teachers shared their learning, expertise and experiences at the school level developing strong classroom practice. Common Math Performance Tasks were completed in grades 2, 5, 8 & 10. Teachers came together to collaboratively score these tasks in May. The data that was collected was compared to previous years and is being used to develop future plans in improving math.

Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2016.

Analysis of results

Reading scores continue to rise in Living Sky School Division. Reading levels have significantly improved over the past two years and we are on track to have at least 80% of our Grade 3 students achieving proficiency by 2020. According to our spring 2016 Fountas and Pinnell Reading Assessment scores, 71% of our students in grades 1-3 are reading at or above grade level, and our Grade 3 students (page 19) are slightly higher (72.4%), which is very near the provincial results of 73.7% of Grade 3 students reading at or above grade level. Reading proficiency among our declared First Nation and Metis students is increasing rapidly. If the current trend continues the 2017 reading rate of self-declared FNMI students will be double that of 2013. The end of the 2015-16 school year marked the first time that 50% of self-declared FNMI students in grades 1-3 were reading at or above grade level. Our trend data shows that proficiency rates in all grades have improved over the past three years. Individual students have also been tracked as they age. Data shows that each cohort of students is becoming better readers than the previous cohort.

A special emphasis has been placed on students who are reading below grade level. The Levelled Literacy Intervention(LLI) program, delivered with fidelity, to a small group of students in a pull out program that runs outside of the students' regular English Language Arts time has shown to be effective in increasing students' literacy. The majority of students who entered LLI as at risk readers exited LLI as better readers!

The 2015-2016 school year also heralded the division-wide implementation of Roadways to Reading, a tier 3 reading intervention. This intervention is targeted to those students well below grade level in grades 2 to grade 9. These small, intensive groups meet between 60 and 90 minutes daily to focus on the main components of reading. Students who participated in this intervention have reading levels that grew at a rate of two and a half times that of students in the regular classroom and have started to develop a love of reading.

These interventions, combined with embedded literacy coaches at each elementary school, whose role has been to support the implementation of best practices advocated in the Saskatchewan Reads document, have enhanced the reading skills of students across multiple grades. In addition, all Grade 1 teachers participated in 5 professional learning sessions that focused on environment, the components of literacy, inquiry, and the aspects of a balanced literacy program, with an emphasis on effective guided reading instruction. Grade 1 classroom libraries were also expanded to ensure easy access to a variety of books that matched interests and reading levels. Grade 2 teachers and classrooms will be the focus for the 2016-17 school year.

Graduation Rates

Outcome:

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

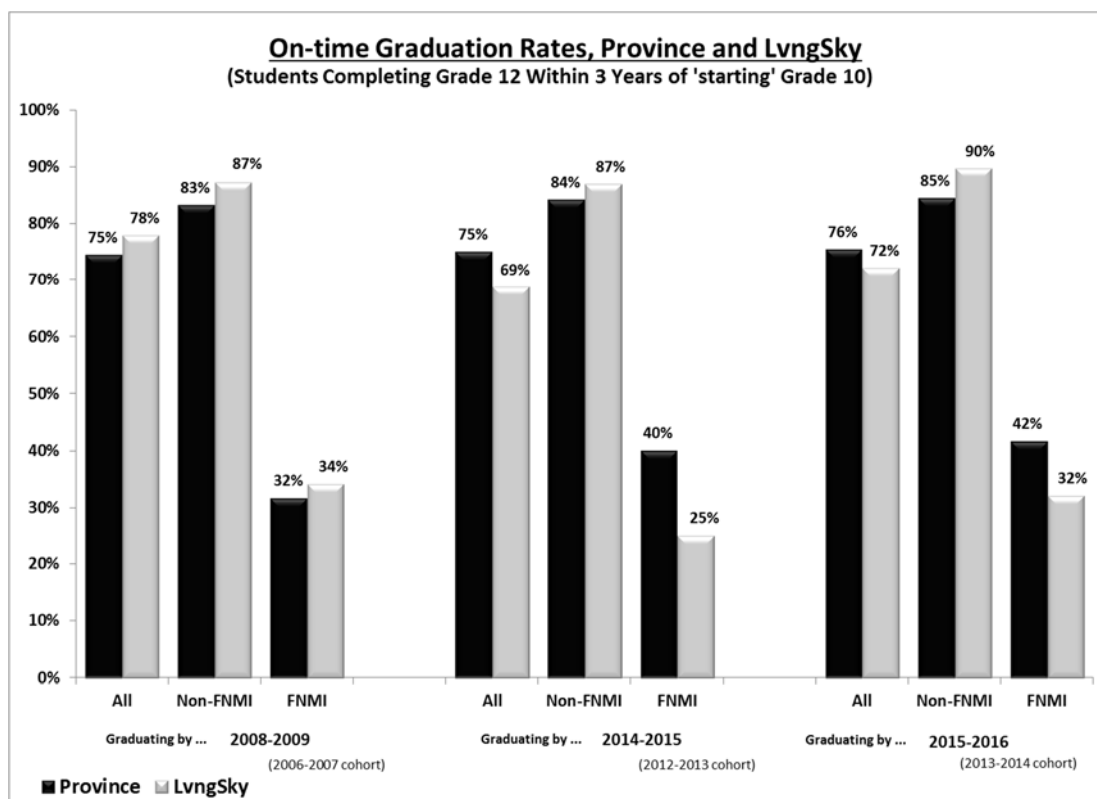
School Division goals aligned with the Graduation Rates outcome	Living Sky School Division's graduation rates goals are aligned with the ESSP outcome area.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome	Some of the actions taken over the past year to achieve our goals include providing teaching professional development to allow teachers to respond to student needs by using appropriate research proven instructional and assessment strategies; working hard at sustaining culturally sensitive schools by meeting with the Elders' Council for guidance, implementing smudging and pipe ceremonies, and building a climate of trust; allowing students a variety of choice in credit attainment including asynchronous video instruction and distance learning; and examining school and division practices and policy to ensure they are not barriers to student graduation.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

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

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



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

Source: Ministry of Education, 2016

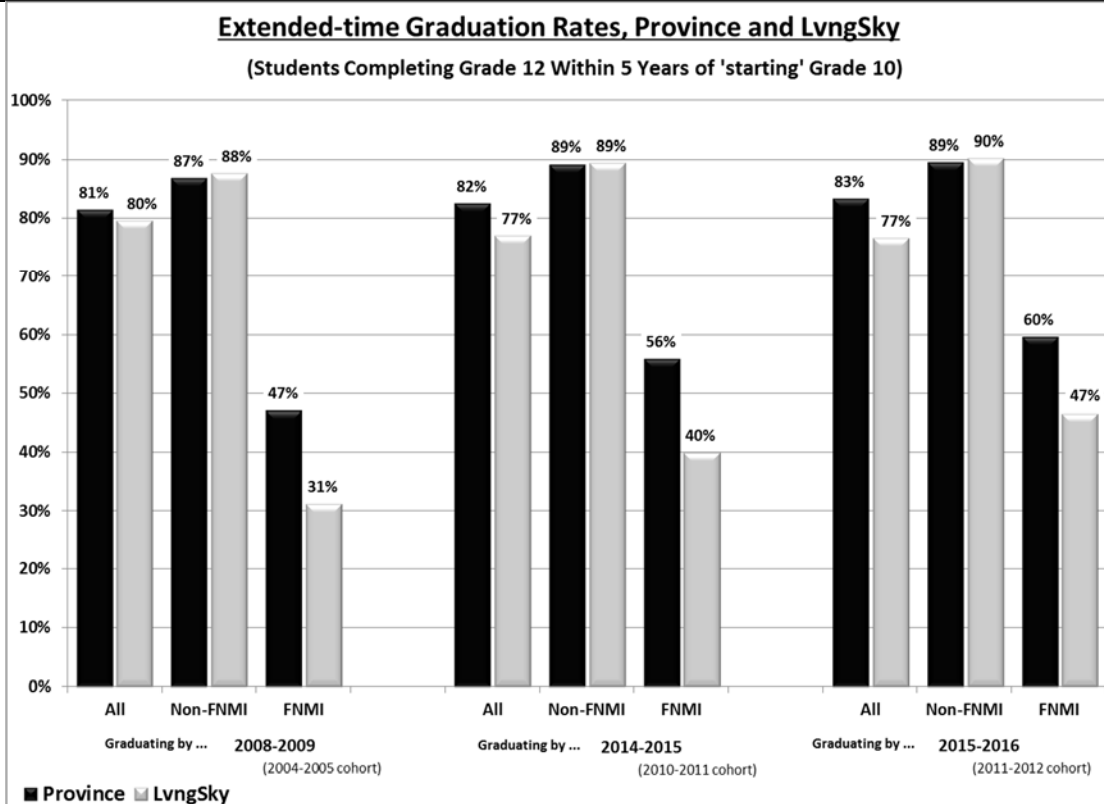
Analysis of results

We recognize that Living Sky School Division still has work to do with all of our students to meet our 2020 goals with an on-time (within 3 years) graduation rate of 72% overall for 2015-16. With a goal of increasing our grad rate by 3% we can meet our graduation targets. We achieved this goal for the 2015-16 school year and we are confident we can continue this upward trend. This means 12 more students need to be supported to meet our goal in 2016-17. This is attainable. The ISSI Graduation coach program at North Battleford Comprehensive High School and other relationship based initiatives at our high schools are paying dividends. A recent look at credit attainment (page 17) in our high schools will show that our first steps are making a difference.

Grade 12 Graduation Rate: Extended-Time

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

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



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

Source: Ministry of Education, 2016

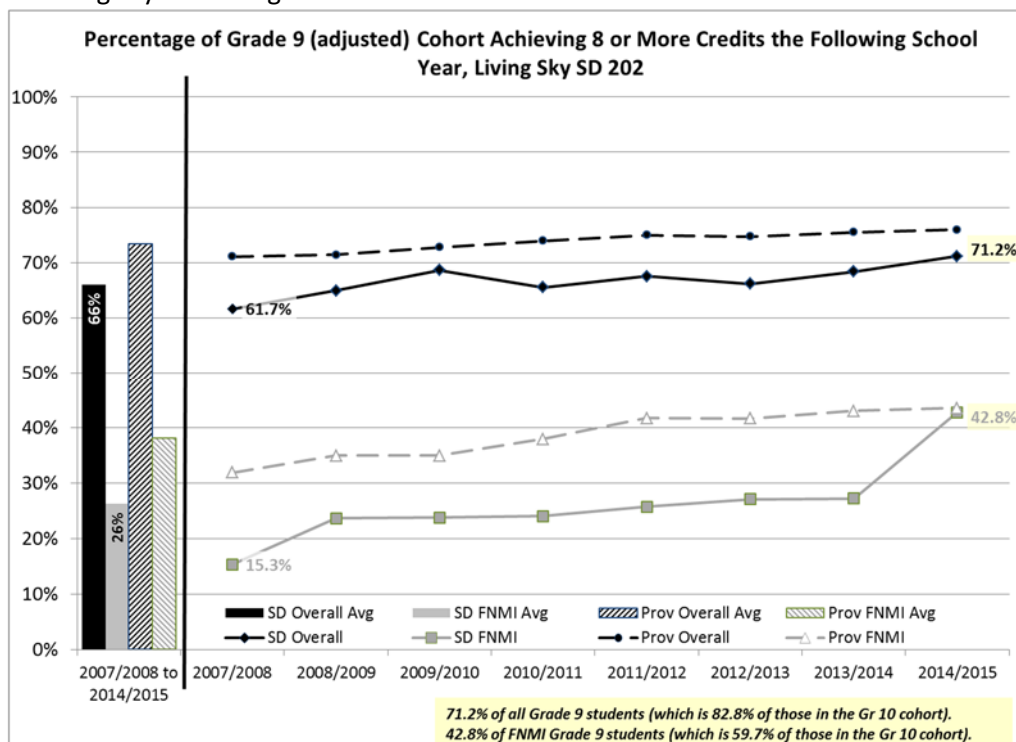
Analysis of results

Nine out of ten students in the Non-FNMI student category are graduating within the five year window, thus proving their tenacity and our schools' "stick with-it-ness" is paying off. As compared to the provincial numbers, LSSD's 5 year graduation rates are below the mean. It is our hope that with the credit recovery programs in our high schools, the ISSI graduation coach model and the hard work of our students, more of our students will be successful. In looking at the results over time, results for self-identified FNMI students are showing a greater rate of improvement. It is noteworthy that the on-time and extended-time results for non-FNMI students in 2015-16 are the same, but the rate improves for the self-identified student population given the extended time period.

Grade 9 to 10 Transition

The transition from Grades 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 grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits a year is important for steady progress towards graduating on-time.

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

Source: Ministry of Education, 2016

Analysis of results

The trend over the 8 year period shows some dips, but overall 10% more of the grade 9s were able to attain 8 or more credits the following year by 2015-16. The trend for the FNMI student category has been even more positive, with a steady increase year to year and a sharp positive increase in 2015-16 (at 42.8% now nearly matching the provincial results for this category). With Living Sky School Division paying closer attention to credit attainment, our students are steadily closing the gap in comparison to provincial rates. The trend shows that by 2020 our students are likely to be at, or surpassing, the provincial rates of credit attainment.

Operational Spending

Outcome:

By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

School division goals aligned with the Operational Spending outcome	Living Sky School Division's Operational Spending goals align with the ESSP outcome area.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome	In 2015-16 Living Sky School Division worked towards reducing spending while looking for efficiencies. We participated in one LEAN project and several Kaizan events. The LEAN division-wide project involved printing and photocopying. Monitoring and oversight management reduced overall printing by 8.78% from 13,529,539 copies in 2013-14 to 11,420,907 copies in 2015-16. Our Kaizan events were based on a common sense approach to technology deployments. An iterative approach to hardware deployments using direct shipping and self-service processes reduced deployment time from 36 days in 2014-15 to 19 days in 2015-16. Mileage costs of \$4,000 were eliminated. There were 100 fewer hours in a vehicle allowing technician time to be reallocated.

Early Years	
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.	
School division goals aligned with the Early Years outcome	Aligning with 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 2015-16 school year to achieve the targets and outcomes of the Early Years outcome	Our goal was to create high quality Pre-Kindergarten and Kindergarten classroom where effective, universal strategies and interventions are implemented to ensure students are ready to learn. To meet this goal Living Sky School Division uses Early Childhood Environment Rating Scale, Third Edition (ECERS 3) in Pre-Kindergarten classrooms to evaluate the programs and provide directions for improvements. Kindergarten grants were available to Kindergarten classrooms to support the implementation of engaging, responsive learning environments. ABC and Beyond training occurred to enhance our language and literacy programs. Data from both Kindergarten and Pre-Kindergarten was used to create Response to Intervention (RTI) plans for universal practices and interventions. Teams that include administrators, teachers, speech and language pathologists, occupational therapists, educational psychologist and central office staff worked to support early learning programs. Early Entrance programs are for children 3 and 4 years old who meet the criteria set out by the Ministry of Education as having Intensive Needs. These children are provided with programming and support to prepare them socially and academically for the school system. Living Sky School Division supported four Early Entrance children both financially by paying for playschool fees and/or Educational Assistant positions and through Inclusion and Intervention Plan programming. Our Early Learning Consultant is vital in collaborating with parent and playschool in order to ensure these children receive programming that will increase their growth and get them as ready as possible for entrance into Kindergarten.

Measures for Early Years

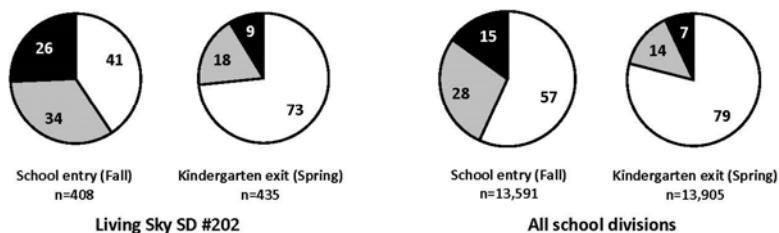
Early Years Evaluation

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 children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. Responsive Tiered Instruction (RTI) is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

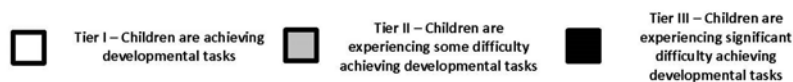
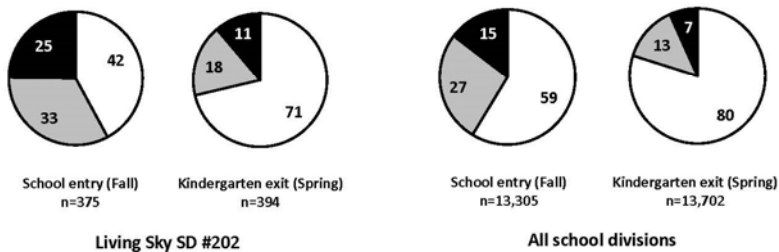
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI (responsive, tiered instruction) results (%) at school entry & Kindergarten exit, 2014-15 (baseline) & 2015-16

2014-15 (baseline) collection; % of n values for School entry & Kindergarten exit categories



2015-16 collection; % of n values for School entry & Kindergarten exit categories



Totals may not add to 100 due to rounding

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Source: Ministry of Education, Early Years Branch, 2016

Analysis of results

Living Sky has one of the lower rates of students entering Kindergarten ready to learn, meaning we have a client base with more needs when compared to the provincial results. As evidence, only 42% of students entered kindergarten ready to learn in 2015-16 with a comparable rate last year at 41% compared to just under 60% provincially. A quarter of the children entering kindergarten were at the Tier 3 (intensive interventions) level of RTI. By the end of the 2015-16 school year, about three quarters of students left Kindergarten ready to learn. This is on par with our performance from previous years but still below the provincial results. Early Learning will continue to be a priority for Living Sky School Division as we recognize the need and importance of closing the gap as early as possible.

Demographics

Students

Grade			
	2013-14	2014-15	2015-16
Kindergarten	389	421	390
1	420	385	463
2	420	420	382
3	386	410	407
4	379	397	416
5	369	391	398
6	393	390	390
7	471	432	446
8	492	481	441
9	480	481	469
10	500	505	505
11	412	403	425
12	479	438	411
Total	5590	5554	5543
PreK	180	198	187

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year. Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	461	472	460
	4 to 6	317	345	367
	7 to 9	397	415	383
	10 to 12	408	378	384
	Total	1583	1610	1594
English as an Additional Language	1 to 3	70	67	74
	4 to 6	45	55	59
	7 to 9	53	50	59
	10 to 12	31	43	43
	Total	199	215	235

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year. Source: Ministry of Education, 2015

Staff

Job Category	FTEs
Classroom teachers	348.9
Principals, vice-principals	28.6
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	288.3
Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	29.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	56.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	70.0
Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents	8.0
Total Full-Time Equivalent (FTE) Staff	829.5

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

The Director of Education reports directly to the Board of Education and is responsible for the overseeing of the Division. Director of Education, Randy Fox retired as of August 31, 2016 and Director of Education, Dave Hutchinson joined Living Sky School Division on August 1, 2016. The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management.

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

Facilities Infrastructure Projects and Transportation

Facilities

School List 2015-16

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
Manacowin School	Ungraded	North Battleford
Maymont Central School	K-12	Maymont
McKittrick 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 2015-16

Infrastructure Projects			
<i>School</i>	<i>Project</i>	<i>Details</i>	<i>2015-16 Cost</i>
Luseland School	Boiler	Boiler replacement	79,402
NBCHS	Grade reconfiguration	Adding a second gym and room accommodations, junior shops	1,019,968
Unity High Composite School	Roof replacement	Section 2 and 3	553,402
Total			\$1,652,772

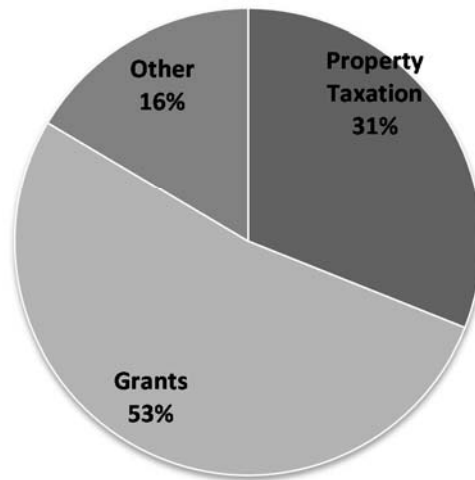
Transportation

Much of Living Sky School Division is rural, so a significant number of the students are transported to school. In urban settings where students reside beyond .75 kilometres from the school, the Division offers bus service. These communities include: Macklin, Luseland, Kerrobert, Unity, Wilkie, Battleford, North Battleford and Spiritwood. Living Sky School Division offers transportation with a Division fleet of 102 school buses, one special needs bus, three wheelchair equipped school buses, and five contracted companies. In addition, the Division offers a daily urban service for the Phoenix Program and a weekly Maymont to St. Vital service for high school vocational programs. In 2013-2014 the Division entered into an agreement of understanding with the Saskatchewan Rivers School Division to offer bus service to students residing in the Shell Lake area to schools in Spiritwood. This agreement is for 40 students including three special needs students and runs until June, 2016. In 2014-2015 the Division entered into an arrangement with Sun West School Division to provide transportation to students residing in the Village of Landis wishing to attend school in Wilkie. Living Sky School Division offers bus service to students attending St Peter's School in Unity and students attending Rivier Elementary School in Spiritwood for the Light of Christ RCSSD No. 16. The Division also transports students for École Pere Mercure school for the Conseil des écoles fransaskoises.

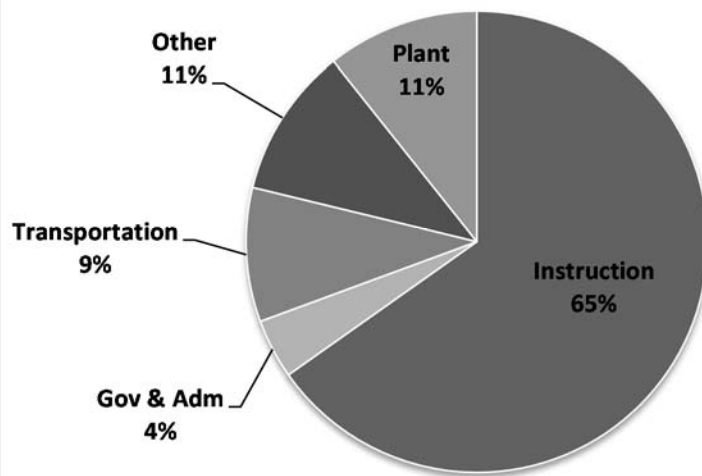
Financial Overview

Summary of Revenue and Expenses

Revenue 2015-16



Expense 2015-16



Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	23,944,720	24,571,709	23,893,542	626,989	3%	
Grants	41,262,812	41,557,820	41,149,016	295,008	1%	
Tuition and Related Fees	5,280,300	5,203,165	4,977,005	(77,135)	-1%	
School Generated Funds	2,000,000	1,974,888	2,038,462	(25,112)	-1%	
Complementary Services	1,303,518	1,700,572	1,656,816	397,054	30%	1
External Services	830,472	3,633,503	872,431	2,803,031	338%	2
Other	360,000	516,914	764,657	156,914	44%	3
Total Revenues	74,981,822	79,158,571	75,351,929	4,176,749	6%	
EXPENSES						
Governance	519,565	526,233	441,138	6,668	1%	
Administration	2,804,733	2,716,903	2,661,756	(87,830)	-3%	
Instruction	50,699,522	50,627,264	51,668,444	(72,258)	0%	
Plant	8,895,648	8,287,162	8,270,805	(608,486)	-7%	4
Transportation	7,512,526	7,302,829	6,932,623	(209,697)	-3%	
Tuition and Related Fees	438,600	575,187	567,946	136,587	31%	5
School Generated Funds	2,000,000	1,978,786	1,934,487	(21,214)	-1%	
Complementary Services	3,317,112	3,388,437	2,452,498	71,325	2%	
External Services	1,092,374	2,221,239	1,162,977	1,128,865	103%	6
Other Expenses	18,048	17,162	20,785	(886)	-5%	
Total Expenses	77,298,128	77,641,202	76,113,459	343,074	0%	
Surplus (Deficit) for the Year	(2,316,306)	1,517,369	(761,530)			

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

Note	Explanation
1	The Division originally budgeted dollars in Grant revenue that were eventually coded to Complementary Services revenue.
2	2015-2016 Following Their Voices grant not budgeted; 2016-2017 Following Their Voices grant received in August 2016.
3	The Division received funds for expense reimbursement and rentals revenue higher than budgeted.
4	Minor renovation, utility, insurance and appraisal costs lower than budgeted.
5	More students being educated at North West College than budgeted.
6	Following Their Voices grant transfers not budgeted.

Appendices

Appendix A – Payee List

Transfers

Name	Amount		Name	Amount
Agency Chiefs Tribal Council	271,950		Prairie Land Regional Division #25	82,880
Beardy's & Okemasis First Nation	55,000		Prairie Spirit School Division	59,408
English River First Nation	50,000		Prairie Valley School Division	55,941
Good Spirit School Div #204	117,538		Saskatoon Public S.D.	107,508
Meadow Lake Christian Academy	62,854		Sturgeon Lake First Nation	63,764
North West College	492,809		SunWest S.D. No. 207	74,773

Supplier Payments

Name	Amount		Name	Amount
Apple Canada Inc	73,759		Enhance Driver Education	91,350
B & C Combres	175,430		Eppic Ventures Incorporated	61,100
Bee-J's Stationers Inc.	135,222		Finning International Inc.	75,694
Boardwalk Communications Ltd.	274,585		FirstCanada ULC	1,707,021
Century Roofing	468,038		Flynn Canada Ltd.	76,992
City Of North Battleford	122,843		Fountain Tire	56,184
Concentra Financial	158,571		Gordon Food Service	71,328
Cormode & Dickson	1,209,305		Holm Raiche Oberg	54,348
Cummins Western Canada	54,586		Legacy Bus Sales Ltd.	75,888
D.I.G. Ventures	115,085		Lesmeister Construction Ltd.	72,631
Delta Co-op Association Ltd	255,198		Marsh Canada Limited	346,932
Desnomie-Fiddler, Theresa	50,494		Maxim Truck & Trailer	87,404
Discovery Co-operative	229,771		McKay, Pauline	159,703

Supplier Payments (continued)

Name	Amount		Name	Amount
Outreach Support Services	75,000		Silvester Glass	123,402
Pearson Canada Inc. T46254	86,632		Southland	762,605
Pinnacle Distribution Inc.	285,543		Spiritwood & District Co-op	82,021
Powerland Computers	408,668		Sportfactor Inc.	83,514
Prairie North Health Region	74,978		Suncor Energy Products	54,167
RMIS	121,495		Supreme Office Products	57,520
SaskEnergy	623,840		Sysco Serca Food Services West	178,687
SaskPower Corp	989,152		Toshiba Business Solutions	233,037
SaskTel	550,872		Trevor's Driving School	131,612
Scholastic Canada Ltd.	62,324		VIVVO Application Studios Ltd.	69,045
SGL Auto Fund Division	90,651		Warner Truck Industries Ltd.	70,600
Shutra, Brian & Charlene	53,977		Western Canada Bus	500,616

Other Expenditures

Name	Amount		Name	Amount
Battlefords First Nations H S	1,733,430		Sask School Boards Association	1,063,309
Canada Customs And Revenue	14,152,832		Sask Teachers Federation	4,559,151
CUPE Local # 4747	194,329		Teachers Superannuation Comm	64,999
Municipal Employees Pension	2,734,037		Tri-West Teachers' Assoc.	63,499

Appendix B – Management Report and Audited Financial Statements

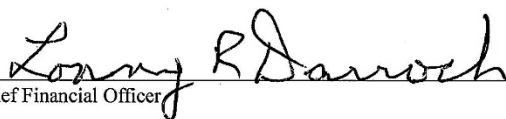


Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2016


Chief Financial Officer


Auditor

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

Management's Responsibility for the Financial Statements

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

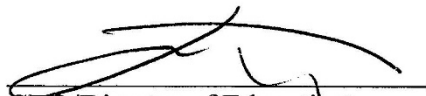
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

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

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

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


Board Chair


CEO/Director of Education


Chief Financial Officer

November 23, 2016



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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Living Sky School Division No. 202, which comprise the statement of financial position as at August 31, 2016, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Living Sky School Division No. 202 as at August 31, 2016 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

North Battleford, Saskatchewan
November 23, 2016

Holm Raiche Oberg.
Chartered Professional Accountants

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

*Denotes a professional corporation



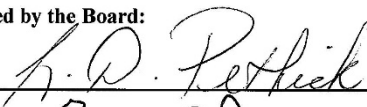
Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2016

	2016	2015
Financial Assets		
Cash and Cash Equivalents	18,925,172	17,909,336
Accounts Receivable (Note 8)	12,070,454	12,039,600
Portfolio Investments (Note 4)	124,801	124,844
Total Financial Assets	31,120,427	30,073,780
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	2,667,182	3,538,368
Long-Term Debt (Note 10)	200,000	300,000
Liability for Employee Future Benefits (Note 6)	1,995,200	1,940,700
Deferred Revenue (Note 11)	3,561,439	3,459,903
Total Liabilities	8,423,821	9,238,971
Net Financial Assets	22,696,606	20,834,809
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	43,209,523	43,631,135
Inventory of Supplies for Consumption	47,604	166,870
Prepaid Expenses	379,662	183,212
Total Non-Financial Assets	43,636,789	43,981,217
Accumulated Surplus (Note 14)	66,333,395	64,816,026

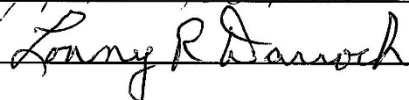
Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 15)		
REVENUES			
Property Taxation	23,944,720	24,571,709	23,893,542
Grants	41,262,812	41,557,820	41,149,016
Tuition and Related Fees	5,280,300	5,203,165	4,977,005
School Generated Funds	2,000,000	1,974,888	2,038,462
Complementary Services (Note 12)	1,303,518	1,700,572	1,656,816
External Services (Note 13)	830,472	3,633,503	872,431
Other	360,000	516,914	764,657
Total Revenues (Schedule A)	74,981,822	79,158,571	75,351,929
EXPENSES			
Governance	519,565	526,233	441,138
Administration	2,804,733	2,716,903	2,661,756
Instruction	50,699,522	50,627,264	51,668,444
Plant	8,895,648	8,287,162	8,270,805
Transportation	7,512,526	7,302,829	6,932,623
Tuition and Related Fees	438,600	575,187	567,946
School Generated Funds	2,000,000	1,978,786	1,934,487
Complementary Services (Note 12)	3,317,112	3,388,437	2,452,498
External Services (Note 13)	1,092,374	2,221,239	1,162,977
Other Expenses	18,048	17,162	20,785
Total Expenses (Schedule B)	77,298,128	77,641,202	76,113,459
Operating Surplus (Deficit) for the Year	(2,316,306)	1,517,369	(761,530)
Accumulated Surplus from Operations, Beginning of Year	64,816,026	64,816,026	65,577,556
Accumulated Surplus from Operations, End of Year	62,499,720	66,333,395	64,816,026

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, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	20,834,809	20,834,809	24,102,515
Changes During the Year			
Operating Surplus (Deficit) for the Year	(2,316,306)	1,517,369	(761,530)
Acquisition of Tangible Capital Assets (Schedule C)	(3,317,890)	(3,221,726)	(5,830,497)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	13,658	32,979
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(7,658)	(12,097)
Amortization of Tangible Capital Assets (Schedule C)	3,398,550	3,637,338	3,475,760
Net Acquisition of Inventory of Supplies	-	119,266	(166,870)
Net Change in Other Non-Financial Assets	-	(196,450)	(5,451)
Change in Net Financial Assets	(2,235,646)	1,861,797	(3,267,706)
Net Financial Assets, End of Year	18,599,163	22,696,606	20,834,809

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, 2016

	2016	2015
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,517,369	(761,530)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	3,629,680	3,463,663
Net Change in Non-Cash Operating Activities (Schedule E)	(823,188)	698,743
Cash Provided by Operating Activities	4,323,861	3,400,876
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,221,726)	(5,830,497)
Proceeds on Disposal of Tangible Capital Assets	13,658	32,979
Cash (Used) by Capital Activities	(3,208,068)	(5,797,518)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	43	2,216
Cash Provided by Investing Activities	43	2,216
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(100,000)	(100,000)
Cash (Used) by Financing Activities	(100,000)	(100,000)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,015,836	(2,494,426)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	17,909,336	20,403,762
CASH AND CASH EQUIVALENTS, END OF YEAR	18,925,172	17,909,336

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, 2016

	2016 Budget	2016 Actual	2015 Actual
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	24,101,305	23,946,041	23,315,486
Total Property Tax Revenue	24,101,305	23,946,041	23,315,486
Grants in Lieu of Taxes			
Federal Government	100,000	117,978	116,819
Provincial Government	300,000	245,371	273,551
Railways	500	11,969	-
Other	100,000	95,449	94,653
Total Grants in Lieu of Taxes	500,500	470,767	485,023
Other Tax Revenues			
Treaty Land Entitlement - Urban	-	65,065	-
Treaty Land Entitlement - Rural	-	1,322	-
House Trailer Fees	10,000	10,027	15,670
Total Other Tax Revenues	10,000	76,414	15,670
Additions to Levy			
Penalties	140,000	169,160	152,778
Total Additions to Levy	140,000	169,160	152,778
Deletions from Levy			
Cancellations	(807,085)	(90,673)	(75,415)
Total Deletions from Levy	(807,085)	(90,673)	(75,415)
Total Property Taxation Revenue	23,944,720	24,571,709	23,893,542
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	39,515,722	39,473,471	39,291,252
Other Ministry Grants	440,000	521,483	448,736
Total Ministry Grants	39,955,722	39,994,954	39,739,988
Grants from Others	250,000	253,622	455,936
Total Operating Grants	40,205,722	40,248,576	40,195,924
Capital Grants			
Ministry of Education Capital Grants	1,057,090	1,309,244	953,092
Total Capital Grants	1,057,090	1,309,244	953,092
Total Grants	41,262,812	41,557,820	41,149,016

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	3,583	-
Federal Government and First Nations	4,972,800	5,002,799	4,761,897
Total Tuition Fees	4,972,800	5,006,382	4,761,897
Transportation Fees	7,500	11,267	11,923
Other Related Fees	300,000	185,516	203,185
Total Operating Tuition and Related Fees	5,280,300	5,203,165	4,977,005
Total Tuition and Related Fees Revenue	5,280,300	5,203,165	4,977,005
School Generated Funds Revenue			
Curricular			
Student Fees	135,000	135,011	157,679
Total Curricular Fees	135,000	135,011	157,679
Non-Curricular Fees			
Commercial Sales - Non-GST	160,000	142,177	117,076
Fundraising	950,000	841,728	955,222
Grants and Partnerships	55,000	43,372	38,001
Students Fees	400,000	524,473	476,240
Other	300,000	288,127	294,244
Total Non-Curricular Fees	1,865,000	1,839,877	1,880,783
Total School Generated Funds Revenue	2,000,000	1,974,888	2,038,462
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,206,018	1,562,588	1,530,476
Other Ministry Grants	10,000	47,088	23,310
Other Grants	40,000	21,570	22,775
Total Operating Grants	1,256,018	1,631,246	1,576,561
Fees and Other Revenue			
Tuition and Related Fees	1,500	25,344	28,002
Other Revenue	46,000	43,982	52,253
Total Fees and Other Revenue	47,500	69,326	80,255
Total Complementary Services Revenue	1,303,518	1,700,572	1,656,816

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	680,472	3,430,972	709,323
Other Ministry Grants	-	20,000	20,000
Total Operating Grants	680,472	3,450,972	729,323
Fees and Other Revenue			
Other Revenue	150,000	182,531	143,108
Total Fees and Other Revenue	150,000	182,531	143,108
Total External Services Revenue	830,472	3,633,503	872,431
Other Revenue			
Miscellaneous Revenue	55,000	136,883	332,761
Sales & Rentals	105,000	179,376	190,939
Investments	200,000	192,997	228,860
Gain on Disposal of Capital Assets	-	7,658	12,097
Total Other Revenue	360,000	516,914	764,657
TOTAL REVENUE FOR THE YEAR	74,981,822	79,158,571	75,351,929

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Governance Expense			
Board Members Expense	176,220	168,311	159,660
Professional Development- Board Members	31,000	29,890	25,554
Advisory Committees	46,345	33,183	35,304
Professional Development - Advisory Committees	6,000	-	-
Elections	-	839	-
Other Governance Expenses	260,000	294,010	220,620
Total Governance Expense	519,565	526,233	441,138
Administration Expense			
Salaries	2,080,834	2,078,642	1,982,092
Benefits	220,099	224,401	218,200
Supplies & Services	148,800	94,677	74,207
Non-Capital Furniture & Equipment	50,500	29,966	39,509
Building Operating Expenses	46,000	61,364	112,724
Communications	57,500	45,326	44,467
Travel	53,000	42,770	45,698
Professional Development	48,000	42,111	47,952
Amortization of Tangible Capital Assets	100,000	97,646	96,907
Total Administration Expense	2,804,733	2,716,903	2,661,756
Instruction Expense			
Instructional (Teacher Contract) Salaries	33,497,402	33,852,237	33,714,321
Instructional (Teacher Contract) Benefits	1,764,907	1,901,190	1,871,753
Program Support (Non-Teacher Contract) Salaries	8,040,947	7,918,006	8,854,140
Program Support (Non-Teacher Contract) Benefits	1,764,533	1,657,706	1,762,733
Instructional Aids	1,781,797	1,233,951	1,615,436
Supplies & Services	647,826	734,671	598,870
Non-Capital Furniture & Equipment	462,515	522,014	468,478
Communications	181,570	218,501	200,659
Travel	254,144	234,971	267,859
Professional Development	780,756	460,334	462,614
Student Related Expense	323,125	438,887	499,990
Amortization of Tangible Capital Assets	1,200,000	1,454,796	1,351,591
Total Instruction Expense	50,699,522	50,627,264	51,668,444

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Plant Operation & Maintenance Expense			
Salaries	2,903,937	2,967,679	2,900,279
Benefits	772,711	667,698	738,447
Supplies & Services	10,900	8,612	6,094
Non-Capital Furniture & Equipment	23,000	25,280	15,452
Building Operating Expenses	3,697,600	3,215,704	3,233,939
Communications	6,500	7,683	6,823
Travel	64,000	48,868	47,782
Professional Development	17,000	3,324	4,042
Amortization of Tangible Capital Assets	1,400,000	1,342,314	1,317,947
Total Plant Operation & Maintenance Expense	8,895,648	8,287,162	8,270,805
Student Transportation Expense			
Salaries	1,986,507	2,021,250	1,937,671
Benefits	408,607	393,986	379,311
Supplies & Services	917,950	680,032	825,268
Non-Capital Furniture & Equipment	484,000	729,702	334,239
Building Operating Expenses	55,000	62,196	13,342
Communications	27,000	18,639	20,068
Travel	1,000	-	94
Professional Development	15,000	4,201	11,512
Contracted Transportation	2,922,462	2,653,750	2,705,352
Amortization of Tangible Capital Assets	695,000	739,073	705,766
Total Student Transportation Expense	7,512,526	7,302,829	6,932,623
Tuition and Related Fees Expense			
Tuition Fees	338,600	575,187	378,920
Other Fees	100,000	-	189,026
Total Tuition and Related Fees Expense	438,600	575,187	567,946
School Generated Funds Expense			
Academic Supplies & Services	100,000	47,364	42,358
Cost of Sales	400,000	313,300	336,612
Non-Capital Furniture & Equipment	-	980	3,861
School Fund Expenses	1,500,000	1,617,142	1,551,656
Total School Generated Funds Expense	2,000,000	1,978,786	1,934,487

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Complementary Services Expense			
Tuition Fees	-	8,318	6,033
Instructional (Teacher Contract) Salaries & Benefits	608,943	590,793	704,603
Program Support (Non-Teacher Contract) Salaries & Benefits	2,413,169	2,445,681	1,468,998
Instructional Aids	25,000	33,306	39,949
Supplies & Services	270,000	288,775	209,222
Non-Capital Furniture & Equipment	-	4,404	12,055
Building Operating Expenses	-	1,016	1,016
Communications	-	-	237
Travel	-	3,073	3,113
Professional Development (Non-Salary Costs)	-	3,218	1,711
Student Related Expenses	-	9,853	5,561
Total Complementary Services Expense	3,317,112	3,388,437	2,452,498
External Service Expense			
Grant Transfers	-	1,072,673	-
Tuition Fees	76,777	184,501	91,752
Administration Salaries & Benefits	10,000	-	1,493
Instructional (Teacher Contract) Salaries & Benefits	479,671	474,585	577,502
Program Support (Non-Teacher Contract) Salaries & Benefits	121,376	106,632	120,675
Instructional Aids	-	362	7,348
Supplies & Services	175,000	193,293	177,477
Non-Capital Furniture & Equipment	-	-	460
Building Operating Expenses	25,500	28,188	37,194
Communications	-	2,171	2,130
Travel	500	-	11
Professional Development (Non-Salary Costs)	-	497	-
Contracted Transportation & Allowances	200,000	154,828	143,386
Amortization of Tangible Capital Assets	3,550	3,509	3,549
Total External Services Expense	1,092,374	2,221,239	1,162,977
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	3,143	780
Interest on Capital Loans	18,048	14,019	20,005
Total Interest and Bank Charges	18,048	17,162	20,785
Total Other Expense	18,048	17,162	20,785
TOTAL EXPENSES FOR THE YEAR	77,298,128	77,641,202	76,113,459

Living Sky School Division No. 202
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2016

	Land	Buildings	Buildings Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2016	2015
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	1,000,794	83,623,097	1,541,168	7,948,718	539,700	12,598,819	4,007,804	688,988	3,831,160	115,780,248	113,077,314
Additions/Purchases	-	697,209	4,613	485,142	-	694,302	700,915	4,338	635,207	3,221,726	5,830,497
Disposals	-	-	-	(418,495)	(28,646)	-	-	-	-	(447,141)	(2,180,046)
Write-Downs	-	-	-	-	-	-	-	-	-	-	(947,517)
Closing Balance as of August 31	1,000,794	84,320,306	1,545,781	8,015,365	511,054	13,293,121	4,708,719	693,326	4,466,367	118,554,833	115,780,248

Tangible Capital Assets - Amortization

Opening Balance as of September 1	-	54,595,718	1,111,946	4,027,366	412,409	9,384,384	2,197,006	420,284	-	72,149,113	71,780,034
Amortization of the Period	-	1,399,650	58,706	632,808	52,764	566,726	805,624	121,060	-	3,637,338	3,475,760
Disposals	-	-	-	(412,495)	(28,646)	-	-	-	-	(441,141)	(2,159,164)
Write-Downs	-	-	-	-	-	-	-	-	-	-	(947,517)
Closing Balance as of August 31	N/A	55,995,368	1,170,652	4,247,679	436,527	9,951,110	3,002,630	541,344	N/A	75,345,310	72,149,113

Net Book Value

Opening Balance as of September 1	1,000,794	29,027,379	429,222	3,921,352	127,291	3,214,435	1,810,798	268,704	3,831,160	43,631,135	41,297,280
Closing Balance as of August 31	1,000,794	28,324,938	375,129	3,767,686	74,527	3,342,011	1,706,089	151,982	4,466,367	43,209,523	43,631,135
Change in Net Book Value	-	(702,441)	(54,093)	(153,666)	(52,764)	127,576	(104,709)	(116,722)	635,207	(421,612)	2,333,855

Disposals

Historical Cost	-	-	-	418,495	28,646	-	-	-	-	447,141	2,180,046
Accumulated Amortization	-	-	-	412,495	28,646	-	-	-	-	441,141	2,159,164
Net Cost	-	-	-	6,000	-	-	-	-	-	6,000	20,882
Price of Sale	378	-	-	6,155	1,738	5,387	-	-	-	13,658	32,979
Gain on Disposal	378	-	-	155	1,738	5,387	-	-	-	7,658	12,097

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Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2016

	2016	2015
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	3,637,338	3,475,760
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(7,658)	(12,097)
Total Non-Cash Items Included in Surplus / Deficit	3,629,680	3,463,663

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2016

	2016	2015
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(30,854)	566,336
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(871,186)	3,895
Increase in Liability for Employee Future Benefits	54,500	143,400
Increase in Deferred Revenue	101,536	157,433
Decrease (Increase) in Inventory of Supplies for Consumption	119,266	(166,870)
(Increase) in Prepaid Expenses	(196,450)	(5,451)
Total Net Change in Non-Cash Operating Activities	(823,188)	698,743

1. AUTHORITY AND PURPOSE

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

The school division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,995,200 (2015: \$1,940,700) because actual experience may differ significantly from actuarial estimations.
- property tax revenue of \$24,571,709 (2015: \$23,893,542) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$247,905 (2015: \$247,905) because actual collectability may differ from initial estimates.
- valuation allowance for other receivables of \$324,304 (2015: \$487,618) because actual collectability may differ from amount invoiced.

- useful lives of capital assets and related amortization for \$3,637,338 (2015: \$3,475,760) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) Financial Instruments

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

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

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

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

e) Financial Assets

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

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

Accounts Receivable includes taxes receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances.

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

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

f) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land, buildings, buildings – short term, school buses, other vehicles, furniture and equipment, computer hardware and audio visual equipment, computer software, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger and light duty trucks and vans	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

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

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

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

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

g) Liabilities

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

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

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

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

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

h) Employee Pension Plans

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

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

iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

j) Statement of Remeasurement Gains and Losses

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

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$10,000,000 that bears interest at Bank prime rate less 0.50% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by provincial grant receipts. This line of credit was approved by the Minister of Education on October 29, 2010. There was no balance outstanding on the line of credit at August 31, 2016 or August 31, 2015.

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2016	2015
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposits	\$ 88,600	\$ 88,600
Credit Union Shares	5	5
Credit Union Equity	10,000	10,000
Member Equity in Co-op Organizations	26,196	26,239
Total portfolio investments reported at cost and amortized cost	\$ 124,801	\$ 124,844

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 168,311	\$ 357,922	\$ -	\$ -	\$ 526,233	\$ 441,138
Administration	2,303,043	316,214	-	97,646	2,716,903	2,661,756
Instruction	45,329,139	3,843,329	-	1,454,796	50,627,264	51,668,444
Plant	3,635,377	3,309,471	-	1,342,314	8,287,162	8,270,805
Transportation	2,415,236	4,148,520	-	739,073	7,302,829	6,932,623
Tuition and Related Fees	-	575,187	-	-	575,187	567,946
School Generated Funds	-	1,978,786	-	-	1,978,786	1,934,487
Complementary Services	3,036,474	351,963	-	-	3,388,437	2,452,498
External Services	581,217	1,636,513	-	3,509	2,221,239	1,162,977
Other	-	-	17,162	-	17,162	20,785
TOTAL	\$ 57,468,797	\$ 16,517,905	\$ 17,162	\$ 3,637,338	\$ 77,641,202	\$ 76,113,459

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include non-vested sick leave payout, retirement gratuity, vacation banks and paid-time-off banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	2016	2015
Actuarial extrapolation date	Aug. 31, 2016	Aug. 31, 2015
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2016	2015
Accrued Benefit Obligation - beginning of year	\$ 2,294,700	\$ 1,990,000
Current period service cost	204,500	162,100
Interest cost	59,500	58,900
Benefit payments	(240,900)	(95,200)
Actuarial losses	97,100	178,900
Accrued Benefit Obligation - end of year	2,414,900	2,294,700
Unamortized Net Actuarial Losses	(419,700)	(354,000)
Liability for Employee Future Benefits	\$ 1,995,200	\$ 1,940,700

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 204,500	\$ 162,100
Amortization of net actuarial loss	31,400	17,600
Benefit cost	235,900	179,700
Interest cost	59,500	58,900
Total Employee Future Benefits Expense	\$ 295,400	\$ 238,600

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	509	12	521	527
Member contribution rate (percentage of salary)	10.20%/12.40%	6.05%/7.85%	6.05%/12.40%	6.05%/11.30%
Member contributions for the year	\$ 3,636,982	\$ 22,270	\$ 3,659,252	\$ 3,026,002

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	2016	2015
Number of active School Division members	556	548
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,244,376	\$ 1,237,370
School Division contributions for the year	\$ 1,244,376	\$ 1,237,370
Actuarial (extrapolation) valuation date	(31-Dec-15)	31-Dec-14
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

8. ACCOUNTS RECEIVABLE

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

	2016			2015		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 11,917,126	\$ 247,905	\$ 11,669,221	\$ 11,773,448	\$ 247,905	\$ 11,525,543
Other Receivables	725,537	324,304	401,233	1,001,675	487,618	514,057
Total Accounts Receivable	\$ 12,642,663	\$ 572,209	\$ 12,070,454	\$ 12,775,123	\$ 735,523	\$ 12,039,600

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2016	2015
Accrued Salaries and Benefits	\$ 621,298	\$ 611,328
Supplier Payments	2,045,884	2,927,040
Total Accounts Payable and Accrued Liabilities	\$ 2,667,182	\$ 3,538,368

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2016	2015
Capital Loans:		
Innovation Credit Union - loan repayable in annual principal installments of \$100,000 plus interest at 6% paid monthly	\$ 200,000	\$ 300,000
Total Long-Term Debt	\$ 200,000	\$ 300,000

Future principal repayments over the next 2 years are estimated as follows:	
	Total
2017	\$ 100,000
2018	100,000
Total	\$ 200,000

Principal and interest payments on the long-term debt are as follows:		
	2016	2015
Principal	\$ 100,000	\$ 100,000
Interest	14,019	20,005
Total	\$ 114,019	\$ 120,005

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2015	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2016
Capital projects:				
Federal capital tuition	\$ 1,511,525	\$ 181,935	\$ -	\$ 1,693,460
Total capital projects deferred revenue	1,511,525	181,935	-	1,693,460
Other deferred revenue:				
Cash Receipts from Municipalities				
Exceeding Tax Assessments	1,948,378	-	87,207	1,861,171
Tuition	-	6,808	-	6,808
Total other deferred revenue	1,948,378	6,808	87,207	1,867,979
Total Deferred Revenue	\$ 3,459,903	\$ 188,743	\$ 87,207	\$ 3,561,439

12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Other Programs	2016	2015
Revenues:					
Operating Grants	\$ 979,992	\$ 582,596	\$ 68,658	\$ 1,631,246	\$1,576,561
Fees and Other Revenues	-	-	69,326	69,326	80,255
Total Revenues	979,992	582,596	137,984	1,700,572	1,656,816
Expenses:					
Tuition Fees	8,318	-	-	8,318	6,033
Salaries & Benefits	979,920	2,056,554	-	3,036,474	2,173,601
Instructional Aids	33,306	-	-	33,306	40,134
Supplies and Services	510	-	289,281	289,791	210,052
Non-Capital Equipment	3,126	-	1,278	4,404	12,056
Communications	-	-	-	-	237
Travel	3,073	-	-	3,073	3,113
Professional Development (Non-Salary Costs)	3,218	-	-	3,218	1,711
Student Related Expenses	5,047	-	4,806	9,853	5,561
Total Expenses	1,036,518	2,056,554	295,365	3,388,437	2,452,498
(Deficiency) of Revenues over Expenses	\$ (56,526)	\$(1,473,958)	\$(157,381)	\$(1,687,865)	\$ (795,682)

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

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

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

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

13. EXTERNAL SERVICES

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

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2016 and 2015:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Associate Schools*	Other Programs	2016	2015
Revenues:					
Operating Grants	\$ -	\$ 680,472	\$2,770,500	\$3,450,972	\$ 729,323
Fees and Other Revenues	166,800	-	15,731	182,531	143,108
Total Revenues	166,800	680,472	2,786,231	3,633,503	872,431
Expenses:					
Grant Transfers	-	-	1,072,673	1,072,673	-
Tuition Fees	-	182,736	-	182,736	93,503
Salaries & Benefits	106,632	474,586	-	581,218	699,669
Supplies and Services	193,293	-	-	193,293	177,948
Building Operating Expenses	-	22,291	9,832	32,123	37,574
Professional Development	-	859	-	859	7,348
Contracted Transportation & Allowances	-	-	154,828	154,828	143,386
Amortization of Tangible Capital Assets	-	-	3,509	3,509	3,549
Total Expenses	299,925	680,472	1,240,842	2,221,239	1,162,977
Excess (Deficiency) of Revenues over Expenses	\$ (133,125)	\$ -	\$1,545,389	\$1,412,264	\$ (290,546)

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

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

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

Other Programs – are services that have no direct link to the K-12 program and include staff residences, extra-curricular transportation, and grant transfers related to the Following Their Voices Program.

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian School	Meadow Lake Christian Academy	2016	2015
Revenues:				
Operating Grants	\$ 462,721	\$ 217,751	\$ 680,472	\$ 709,323
Total Revenues	462,721	217,751	680,472	709,323
Expenses:				
Tuition Fees	108,437	74,299	182,736	93,503
Salaries & Benefits	331,134	143,452	474,586	577,501
Building Operating Expenses	22,291	-	22,291	30,971
Professional Development	859	-	859	7,348
Total Expenses	462,721	217,751	680,472	709,323
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

14. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes, 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 internally restricted amounts.

Details of accumulated surplus are as follows:

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 43,631,135	\$ 3,221,726	\$ 3,643,338	43,209,523
Less: Debt owing on Tangible Capital Assets	(300,000)	-	(100,000)	(200,000)
	43,331,135	3,221,726	3,543,338	43,009,523
PMR maintenance project allocations (1)	1,146,043	1,309,244	700,745	1,754,542
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	11,400	-	-	11,400
Other:				
School generated funds	869,087	-	8,239	860,848
Scholarship funds	146,258	51,262	47,534	149,986
Invitational Shared Services Initiative	31,095	300,000	260,000	71,095
Grant - Graduation Coach				
Following Their Voices - 2015/16 Surplus	-	1,338,500	946,620	391,880
Following Their Voices - 2016/17 Grant	-	1,462,000	-	1,462,000
Child Nutrition and Development Program - 2016/17 Grant	-	23,544	-	23,544
Tax Loss Compensations	3,819,650	-	-	3,819,650
Bus Replacement	163,728	-	-	163,728
	5,029,818	3,175,306	1,262,393	6,942,731
Unrestricted Surplus	15,297,630	-	682,431	14,615,199
Total Accumulated Surplus	\$ 64,816,026	\$ 7,706,276	\$ 6,188,907	\$ 66,333,395

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

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

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

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

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

Following Their Voices – the amount of funds unexpended from the 2015/16 grant and the funds received for 2016/17.

Child Nutrition and Development Program – the amount of funds received for 2016/17.

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

Bus Replacement – the amount for bus replacements.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 10, 2015 and the Minister of Education on August 20, 2015.

16. RELATED PARTIES

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

Related Party Transactions

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

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

	2016	2015
Revenues:		
Ministry of Education	\$ 46,365,122	\$ 43,050,793
Sask Workers' Compensation Board	103,574	91,475
Light of Christ School Division No. 16	20,571	32,776
North West Regional College	152,295	151,757
Ministry of Social Services	440	5,976
Saskatchewan Rivers School Division No. 119	1,100	-
SGI	252,779	447,888
Ministry of Finance	-	11,904
Sask Arts Board	10,000	20,040
Conseil Scolaire	17,508	19,047
Other	10,868	2,500
	\$ 46,934,257	\$ 43,834,156
Expenses:		
Good Spirit School Division No. 204	\$ 117,538	\$ 12,857
Light of Christ School Division No. 16	100	40,650
Ministry of Finance	24,953	16,662
North West Regional College	492,809	229,605
Prairie Spirit School Division No. 206	59,408	4,652
Saskatoon School Division No. 13	107,508	4,000
St. Paul's R.C.S.S.D. No. 20	20,820	18,500
South East Cornerstone School Division No. 209	1,500	2,000
Western Development Museum	6,367	2,029
Sask Tel	222,754	202,640
SGI Auto Fund	90,651	85,544
Sask Energy	623,840	622,769
Sask Power Corp.	992,972	969,349
Sask Workers' Compensation Board	197,933	204,341
Sun West School Division No. 207	74,773	54,500
Prairie North Health Region	93,919	11,670
Regina Public School Division No. 4	51,912	-
Saskatchewan Rivers School Division No. 119	49,405	-
Prairie South School Division No. 210	7,025	-
Prairie Valley School Division No. 208	55,941	-
University of Saskatchewan	48,750	-
Wesmor Public High School	4,412	-
Other	10,774	10,213
	\$ 3,356,064	\$ 2,491,981

	2016	2015
Accounts Receivable:		
Light of Christ School Division No. 16	\$ 10,782	\$ 19,579
North West Regional College	15,166	9,831
SGI	50,763	-
Conseil Scolaire	-	19,047
	\$ 76,711	\$ 48,457
Tangible Capital Assets		
Sask Tel	\$ 328,118	\$ 438,637
	\$ 328,118	\$ 438,637
Accounts Payable and Accrued Liabilities:		
Sask Energy	\$ 4,322	\$ 3,801
Sask Power Corp.	7,909	46,450
Sask Tel	1,218	7,770
Light of Christ School Division No. 16	20,000	-
Sun West School Division No. 207	500	-
Ministry of Finance	3,066	-
Wesmor Public High School	4,412	-
Other	5,061	95
	\$ 46,488	\$ 58,116

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

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

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Operating lease obligations, as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2017	\$ 172,936	\$172,936
2018	41,877	41,877
Total Lease Obligations	\$214,813	\$214,813

18. RISK MANAGEMENT

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

(i) Credit Risk

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

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

The aging of other accounts receivable at August 31, 2016 was:

August 31, 2016							
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days	
Other Receivables	\$ 627,780	\$ 266,448	\$ -	\$ -	\$ -	\$ 361,332	
Gross Receivables	627,780	266,448	-	-	-	361,332	
Allowance for Doubtful Accounts	(324,304)	-	-	-	-	(324,304)	
Net Receivables	\$ 303,476	\$ 266,448	\$ -	\$ -	\$ -	\$ 37,028	

(ii) Liquidity Risk

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

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

August 31, 2016				
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,592,883	\$ 74,299	\$ -	\$ -
Long-term debt	-	100,000	100,000	-
Total	\$ 2,592,883	\$ 174,299	\$ 100,000	\$ -

(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 \$10,000,000 with interest payable monthly at a rate of prime less 0.50%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2016.

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.