

2021-2022 Annual Report

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



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School Division Contact Information



Living Sky School Division No. 202

Growth Without Limits, Learning For All

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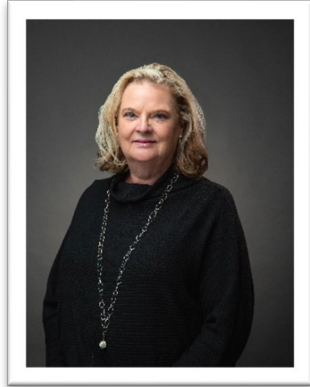
Website: www.livingskysd.ca

An electronic copy of this report is available at:

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

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education



Dear Minister Duncan:

The Board of Education of Living Sky School Division No. 202 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Living Sky School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'R. D. Pethick'.

Ronna D. Pethick

Introduction

This report provides information about Living Sky School Division No. 202 in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2021-22 which was supported by contingency funding.

Governance

The Board of Education

Living Sky School Division is governed by a 10-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division. Living Sky School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student. The current Board of Education was elected on November 9, 2020 to serve a four-year term.

Board of Education members are:

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

School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of the 28 schools in Living Sky School Division. Associate and Hutterian schools are not required to have SCCs established. Living Sky School Division's Virtual School created their first SCC this year. High school students are invited to sit as members on the SCCs and most high schools have a student representative. Schools continue to work on membership and ensuring that SCCs are representative of their school populations. Both virtual and in-person meetings occurred this school year in response to the COVID-19 pandemic.

The Education Regulations, 2019 require SCCs to work with school staff to develop annual school level plans and to recommend these plans to the Board of Education. In the fall, school goals are developed in response to student needs as well as to align with the division's strategic plan. These goals are reviewed and approved at a fall SCC meeting and are discussed and reflected upon by the SCC throughout the year.

SCCs are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Working towards our goal, SCCs were given the opportunity to participate in Four Seasons of Reconciliation. This online professional development session for SCC members occurred on March 24, 2022. This session introduced Four Seasons, and had messages from Elder Sylvia Weenie and Chief Cadmus Delorme. SCC members then had an opportunity to continue learning asynchronously.

The Board of Education provides equal funding of to all SCCs, and also uses this funding to support the SCC annual workshop. The total amount allocated to SCCs in 2021-22 was \$43,284. SCCs use this funding in a variety of ways, including supporting meeting expenses and promoting parent, caregiver, and student engagement through a variety of activities. The division continues to find authentic ways to involve SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.

School Division Profile

About Us

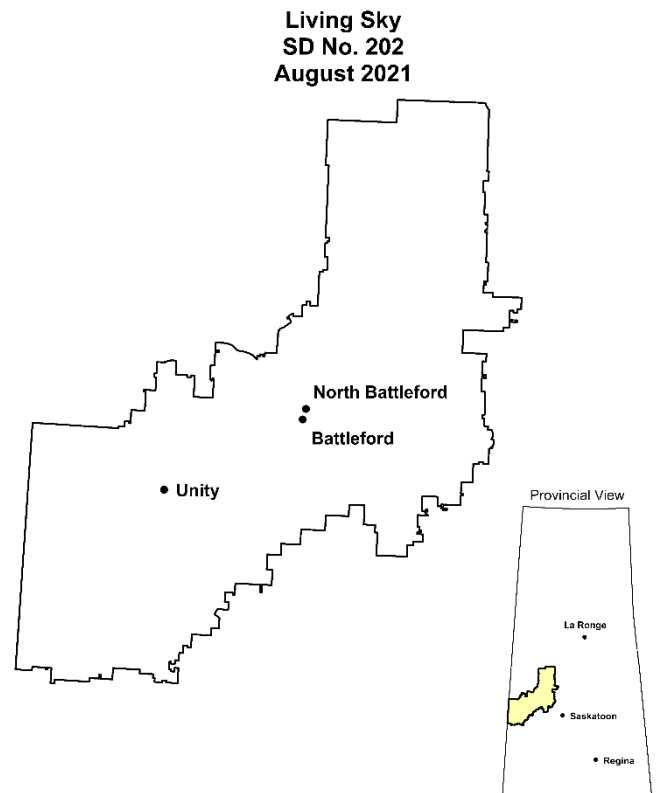
Living Sky School Division is situated in northwest central Saskatchewan and is proudly located in Treaty 6 territory. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

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

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

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



Division Philosophical Foundation

Mission Statement

Shaping Our Future Through Thoughtful Schools

Thoughtful schools are schools where students and staff focus on:

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

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

- Genuine Relationships – *Mutual Trust & Respect*
- Well-Being – *Bringing my best everyday*
- Belonging – *Everyone can play*
- Innovation – *What if we could?*
- Integrity – *Owning everything we do*

Community Partnerships

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

Beginning in January 2019, Living Sky School Division partnered with the ministries of Health and Education to create the Mental Health Capacity Building pilot project. The North Battleford Comprehensive High School was one of five sites in Saskatchewan selected to participate in this project. The intent of the program, which has moved out of its pilot phase, was to build strong mental health in our youth and in their community. The coordinator position was designated to oversee the community projects while the wellness promoter was stationed at the high school to work with staff and students. They worked with classroom teachers to utilize classroom strategies to help create strong mental health. They also worked with staff to develop an understanding of mental health supports and to develop their own resilience.

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

Living Sky School Division Board of Education is committed to student achievement and engagement. Making strong connections and working with the school division's partners helps to achieve the goals of LSKYSD. The division continued its project "It takes a community to educate a child". The project is based in North Battleford and included all four elementary schools. The project connects school, families, and communities in working together to support and celebrate the class of 2032. Business groups in these Kindergarten classrooms have joined with the school to support the Kindergarten classes on their road to graduation.

Living Sky School Division Board of Education continues to have strong partnerships that support our youngest learners. Saskatchewan Health Authority, Light of Christ Roman Catholic

Separate School Division, and Living Sky School Division continue to partner together to provide speech and language support to all Prekindergarten classes. This partnership allows for strong language supports early in children's lives. Other agencies that the school division partners with include the Early Childhood Intervention Program (ECIP), KidsFirst, and daycare providers in the community. These partnerships offer supports to students and families within the school and at home.

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (required wording in this section)

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

School Division Programs and Strategic Activity

Program Overview

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

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

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

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

School division actions taken during the 2021-22 school year in support of the Reading priority:

- Implemented a pilot project of the Heggarty program to support language development for the division's earliest learners. This included regular data collection and review.
- Supported teacher-driven learning in the area of Science of Reading and implemented pilot schools throughout the Division.
- Allocated funding to ensure elementary schools had human resources in place to work with students assessed at Tier 3 (needing significant support to achieve grade-level outcomes).
- Collected and responded to Fountas and Pinnell data throughout all schools.
- Hired an additional speech and language pathologist to work directly with one school to support and develop teacher knowledge in the area of speech and language.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

- Individual Living Sky schools set, implemented and monitored context-specific school goals for K-9 students to address literacy or math priorities.
- Hired an Indigenous Advocate to initiate meaningful partnerships with First Nation communities whose students attend Living Sky schools.
- Hired two rural liaisons to re-engage students identified as being at risk of not attending and achieving grade-level outcomes.
- Offered tutoring in math and science for high school students through LSKYSD Virtual School.
- Continued K-12 programming through LSKYSD Virtual School to support students with health or immunity challenges.
- Replaced semester system with block system in the largest school, North Battleford Comprehensive High School, which resulted in increased credit attainment, particularly for Indigenous students in the school.
- Successfully incorporated credit recovery and completion programs in LSKYSD high schools.
- Encouraged collaboration between brick-and-mortar schools and LSKYSD Virtual School to provide flexible scheduling for students with credit attainment gaps.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

- Individual Living Sky schools set, implemented and monitored context-specific school goals for K-9 students to address mental health and well-being.
- Ensured that all schools have at least one adult trained in Mental Health First Aid.
- Division team attended the provincial Mental Health and Well-Being Spring Symposium 2022.
- Counselling staff & Mental Health Capacity Building staff developed common language related to mental health and well-being for the division to use. This included agreeing on common language, defining what responses looked like at each level, and how the common language was shared to schools.
- Provided a division newsletter to address mental health and wellness/resilience strategies to be used for students and adults alike.
- Two division Safetalk trainers trained 24 students helping to ensure that they understand what to do when a friend says that they are struggling with mental health issues and/or having suicidal thoughts.

School division actions taken during the 2021-22 school year in support of the *Inspiring Success* goals:

Living Sky School Division is committed to supporting the success of First Nations and Métis students.

- Hired an Indigenous Advocate to help support the goals of Inspiring Success in the fall of 2021. The role of the Indigenous Advocate is to help build connections, relationships and partnerships with First Nations and Métis peoples and Living Sky School Division.
- Created a group called *Honouring Relationships* which includes LSKYSD senior leadership team members, a board member from Living Sky School Division and leaders and Elders from surrounding First Nation communities. Three meetings were held to begin building relationships and making connections to help support First Nations and Métis students in LSKYSD schools.
- Continued the Indigenous Advocate Council in 2021-22. The group met to share ideas and voices on how to support and include First Nations and Métis perspective in the division schools. This council consists of the Director of Education, Superintendent of Learning, Indigenous Advocate, Learning Consultants, School staff, students, Elders, and Indigenous community members. This council created a Tools for Advocacy rubric to help schools in Living Sky to work towards embedding culture, language, and cultural pedagogy into classrooms.
- All Living Sky School Division staff attended the Four Seasons of Truth and Reconciliation professional training. This was an opportunity to gain knowledge and understanding as a team and discuss the impact this learning has in schools and set goals towards reconciliation.

Measures of Progress for the Provincial Education Plan Interim Priorities

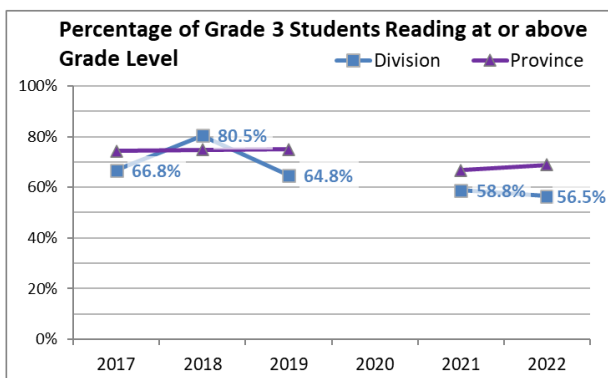
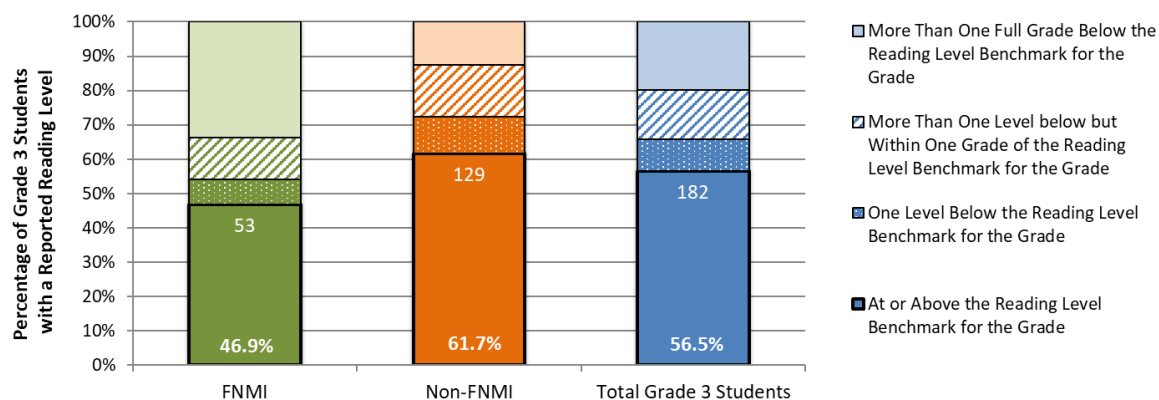
Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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

Reading Results Data, Living Sky SD 202, Grade 3, 2021-22



Proportion of Grade 3 Students with Reported Reading Levels, 2021-22

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	113	94.2%	3.3%	2.5%	120
Division (Total)	322	88.7%	9.1%	2.2%	363
Province (FNMI)	2,288	90.8%	8.5%	0.8%	2,520
Province (Total)	12,323	85.5%	14.1%	0.4%	14,412

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

Source: Ministry of Education, 2022

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

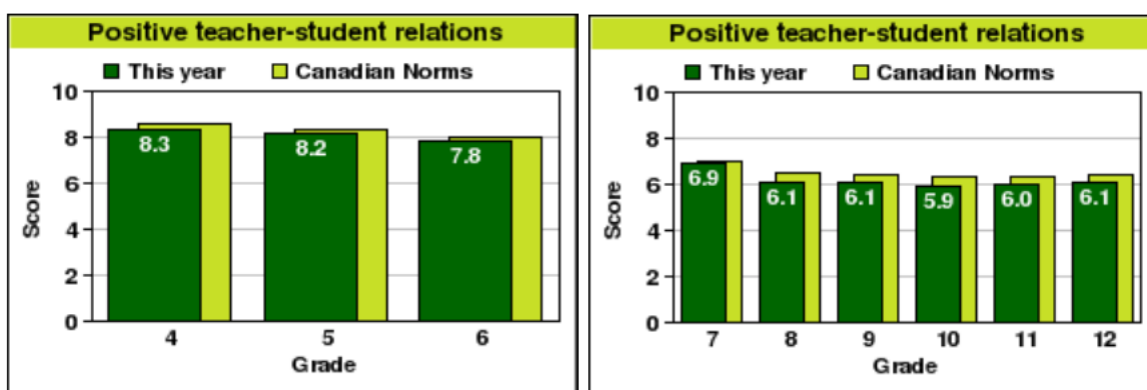
- Living Sky School Division results are similar to the province in that there has been a decline in Grade 3 reading levels from 2019 to 2021.
- Although our Grade 3 reading results are lower than the previous year in that 56.5% are reading at grade level, 80% are within one year of grade level achievement.
- The percentage of FNMI LSKYSD students reading at or above grade level is below results of non FNMI students (46.9% compared to 61.7%)
- It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

The following graphs display on a 10-point scale a measure of positive teacher-student relations that is an indicator of the extent to which students in the school division experience both fair and supportive interactions with their teachers and feel teachers are responsive to their needs.

School Division Selected Measure for Monitoring Mental Health and Well-Being



Source: OurSCHOOL survey 2021

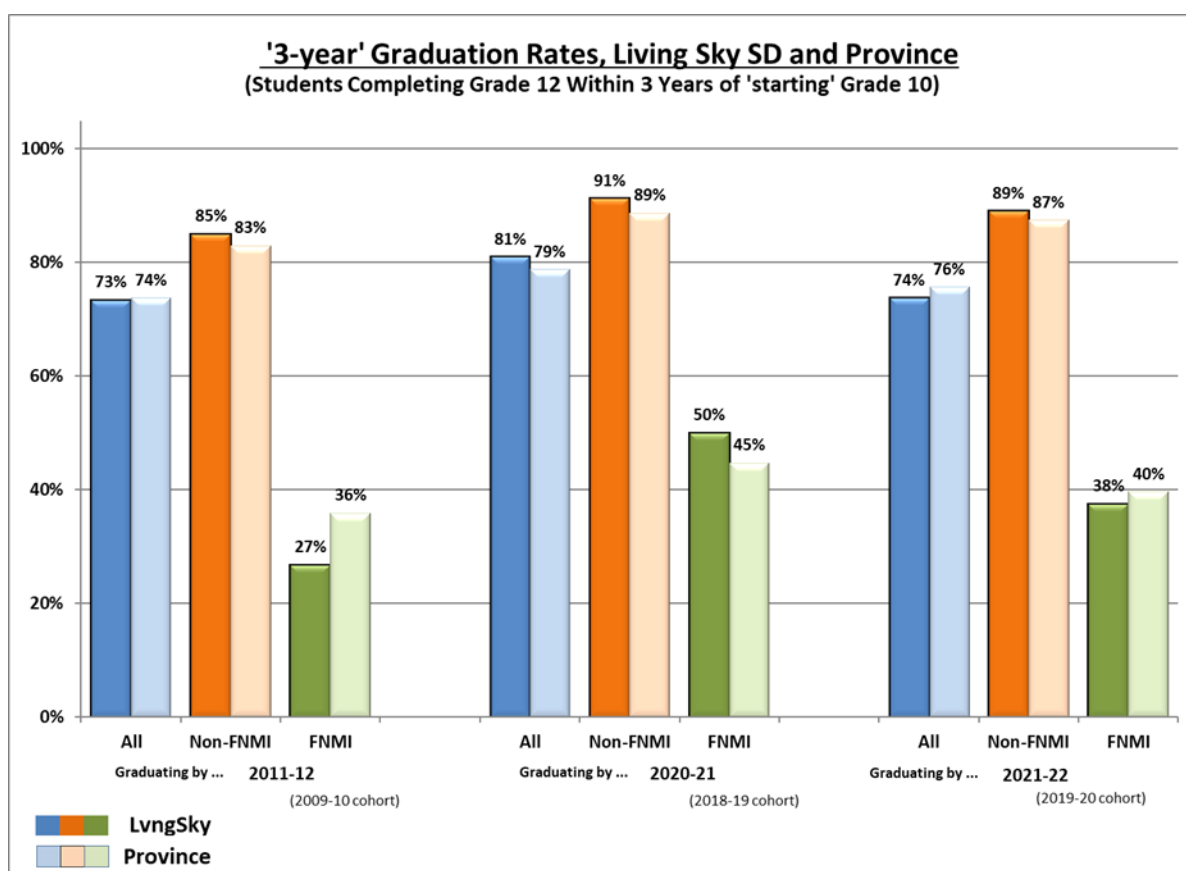
Analysis of Results – Mental Health and Well-Being Measure

LSKYSD supports all adults in its school buildings to understand how to decrease the stigma around mental health. The Mental Health First Aid training that was offered to all schools in 2021-22 helped staff know what to say and do when they encountered a student who was experiencing difficulty. It is important for additional staff to be trained in every building to ensure that all children and youth have adults to turn to for help when they are feeling their worst. Results of the OurSCHOOL Survey indicator on positive teacher-student relationships show that LSKYSD's scores are at or near the Canadian norms.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

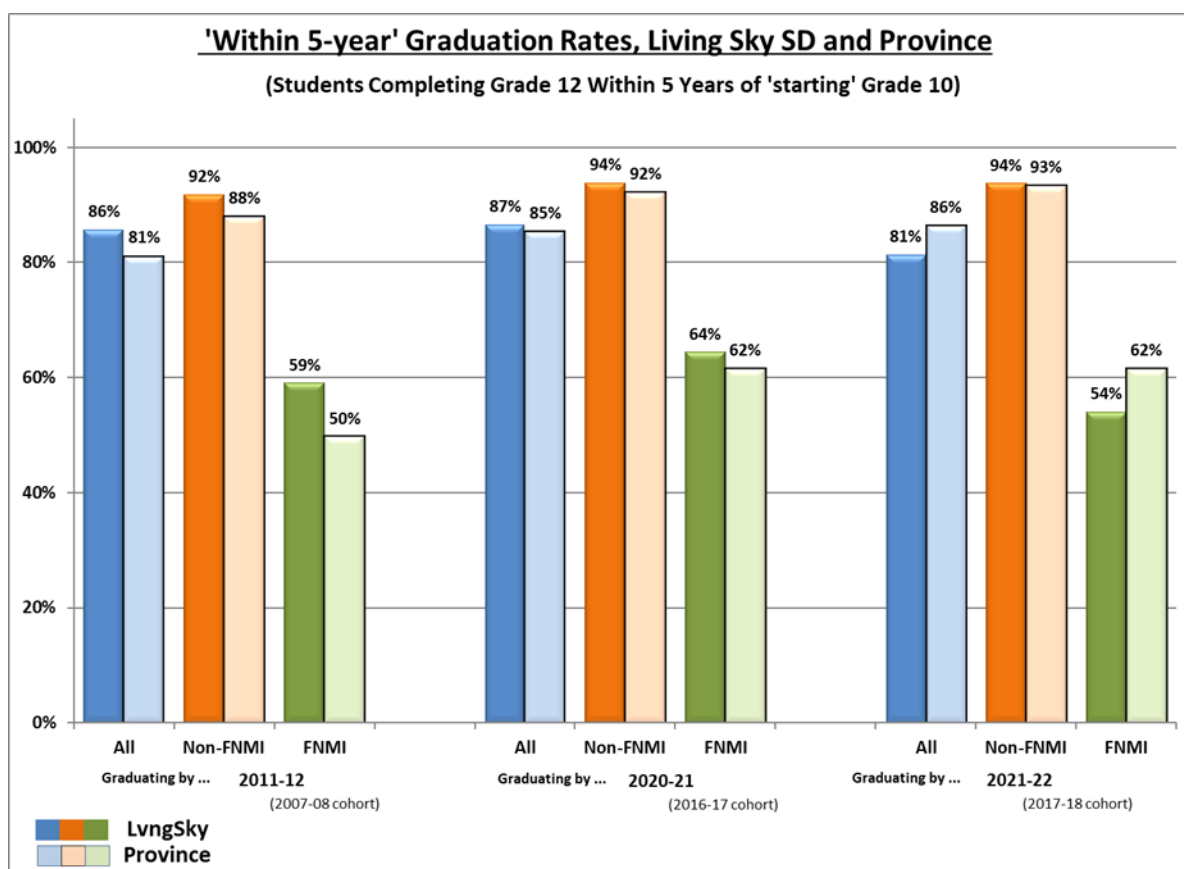
Analysis of Results – Three-Year Graduation Rates

- Although overall three-year graduation rates improved from 73% in 2011-12 to 81% in 2020-21, they fell to 74% 2021-22. It is notable that the 2021-22 group was the cohort who experienced the pandemic disruption in their Grade 10 year.
- Living Sky's non- FNMI three-year graduation rate also improved from 85% in 2011-12 to 91% in 2020-21 and then declined to 89% in 2021-22. However, this rate remained above the provincial average throughout the ten-year period.
- The trend for the FNMI three-year grad rate in LSKYSD is more complex. A celebration is that it increased from 27% in 2011-12 to 38% in 2021-22, placing division results only slightly below provincial average. However, it is notable that in 2020-21, Living Sky's FNMI grad rate had risen to 50%, which was above provincial average, indicating that without pandemic disruption, the trajectory might have been better, due to the various efforts and interventions that had begun to take root.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

- Five-year graduation rates improved from 86% in 2010-11 to 87% in 2020-21. However, they declined below the provincial average in 2021-22 at 81%.
- Living Sky's non-FNMI five-year graduation rate has increased slightly over the past 10 years and remains above provincial average.
- Over the ten-year period shown, the FNMI five-year graduation rates rose, from 59% in 2011-12 to 64% in 2020-21, remaining above provincial average. However, in 2021-22 the rate declined significantly to 54%, which is below provincial average (62%).

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation

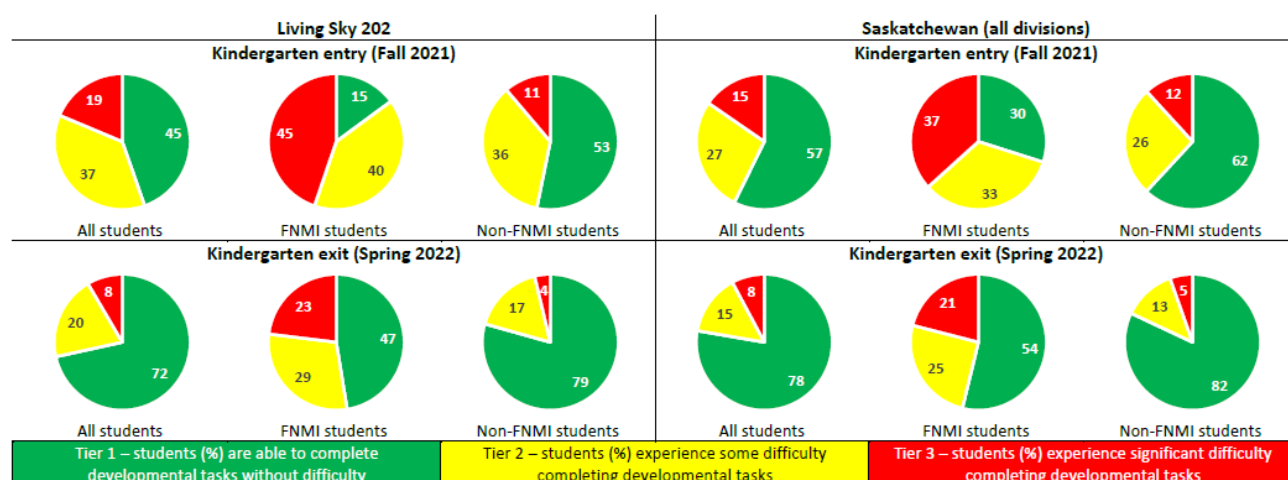
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

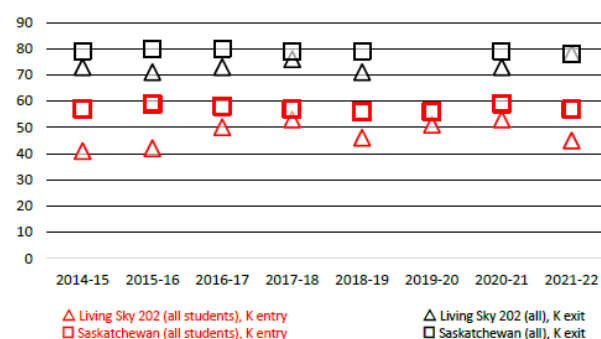
become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

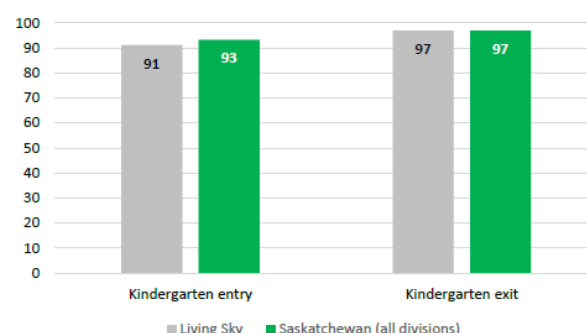
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline



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



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2021)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need

closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2022

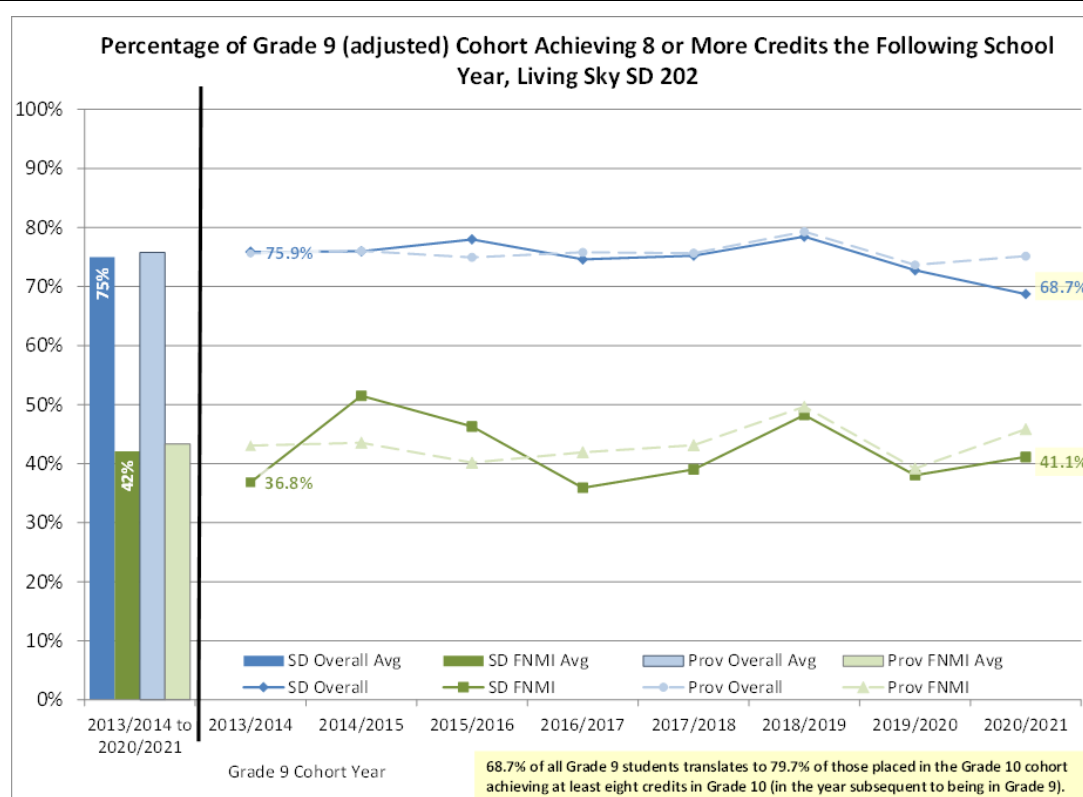
Analysis of Results – Early Years Evaluation

- 2021-22 EYE-TA entry data show that 45% of students entering Kindergarten were ready to learn (able to complete developmental tasks without difficulty) and that end of year 72% of students were ready to learn exiting Kindergarten. 45% is a 5-year low for the school division, and the improvement over the course of the year was significant.
- Similar to the province, fewer FNMI students are ready to learn entering and exiting Kindergarten. The division is proud of the growth in development of FNMI students over their Kindergarten year as is evident in the increase from 15% to 47% ready to learn in Grade 1
- LSKYSD is proud of the overall growth of FNMI and non-FNMI students over the year as measured by comparing the percentage in each RTI tier category at entry and at exit (i.e.: drop in percentage at Tier 3 and increase in percentage at Tier 1).

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Grade 9 to 10 Transition

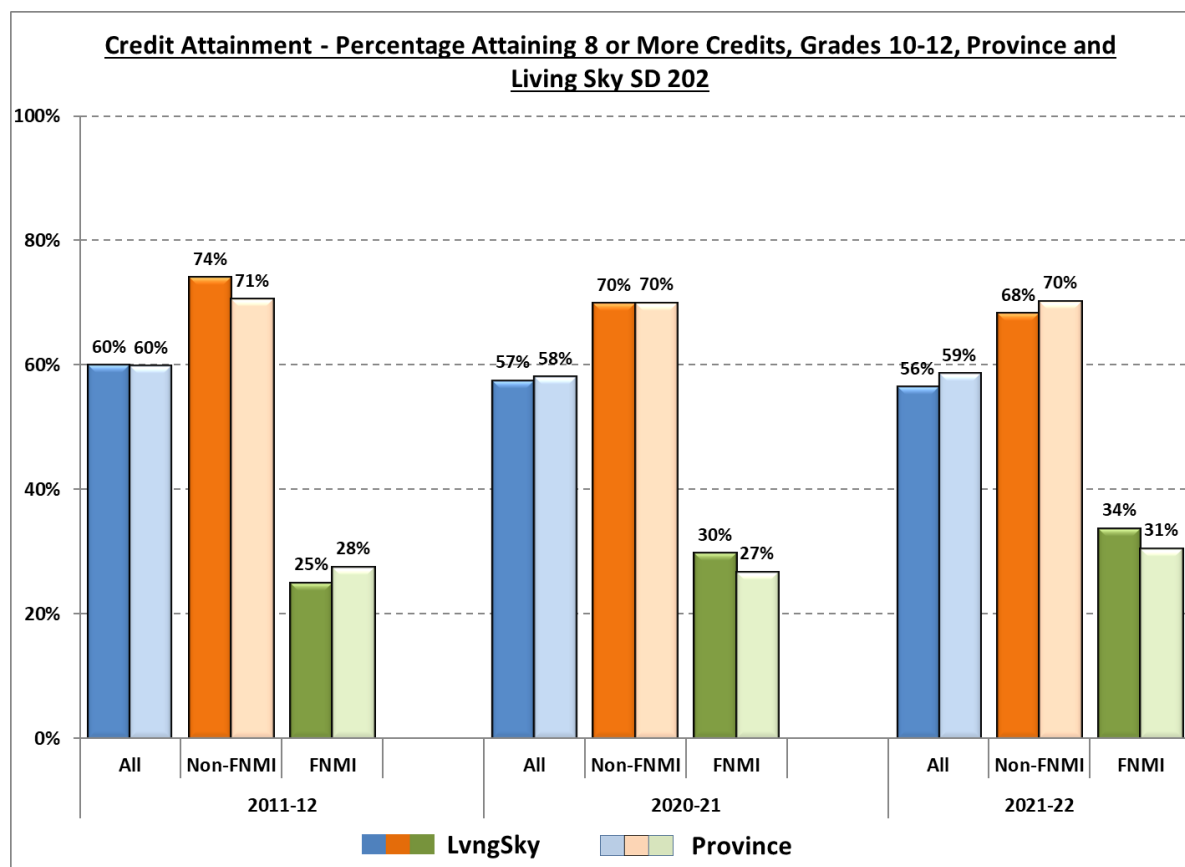
Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. Credit attainment rates of students in Living Sky overall did drop significantly in 2021-22 (for the 2020-21 Grade 9 cohort) as compared to the year before (68.7% down from 72.8%), an 8-year low and below the 8-year

average of 75%. For FNMI students, the 2021-22 result (41.1%) was higher than the cohort eight years ago (36.8%) but slightly behind the eight-year average (42%). The drop in credit attainment was also very much in line with the provincial average both overall and for FNMI students. Given that the proportion of students transitioning to Grade 10 and earning at least eight credits is significantly lower than the three-year graduation rates for Living Sky School Division (74% in 2021-22), the work of the high school teams in supporting students to become on-track to graduate should be acknowledged.

Credit Attainment

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

- Overall credit attainment data is slightly down from last year but remains very similar to provincial average (56% compared to 59%).
- There has been a drop in credit attainment for non-FNMI students from baseline (74% in 2011-12), which needs to be examined.
- FNMI student credit attainment continues to be significantly higher than baseline (25% in 2011-12), which can be attributed to significant efforts in Living Sky over the past decade to focus on supporting FNMI students' success in and outside the classroom. Still, the data set serves as a reminder that there is still much work to be done to ensure that teachers are supported to have a growth mindset, to expand their culturally responsive pedagogy, and enhance their relationships with students and their families.

Demographics

Students

Enrolments increased in 2021-22 over the previous school year. This increase is largely attributable to increases in the number of self-identified Indigenous students who chose to enroll in Living Sky schools. The number of students attending the Living Sky Virtual School remained stable over the course of the school year, even as COVID-related restrictions were lifted.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	386	332	370	313	329
1	365	416	365	397	369
2	401	346	403	346	397
3	423	406	338	396	360
4	391	422	399	339	399
5	411	393	417	401	337
6	410	417	399	417	414
7	420	446	456	430	463
8	412	420	419	425	429
9	445	400	402	419	432
10	512	443	413	427	459
11	403	422	406	386	405
12	456	400	409	412	403
Total	5,435	5,263	5,196	5,108	5,196

PreK	202	199	197	162	182
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	381	352	331	304	359
	4 to 6	358	381	343	309	316
	7 to 9	382	371	347	383	395
	10 to 12	453	366	335	368	425
	Total	1,574	1,470	1,356	1,364	1,495
English as an Additional Language	1 to 3	67	80	87	76	69
	4 to 6	68	45	52	53	55
	7 to 9	48	41	45	39	32
	10 to 12	40	36	21	17	23
	Total	223	202	205	185	179

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.

- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021

Living Sky School Division Virtual Enrolment Numbers - 2021-22 school year

September 30, 2021		January 31, 2022		May 31, 2022	
Grade	Total	Grade	Total	Grade	Total
K	2	K	2	K	3
1	11	1	11	1	10
2	6	2	5	2	5
3	12	3	10	3	10
4	9	4	6	4	8
5	6	5	9	5	7
6	13	6	12	6	12
7	11	7	8	7	12
8	12	8	19	8	19
9	9	9	12	9	12
10	20*	10	18*	10	14*
11	14*	11	12*	11	8*
12	12*	12	9*	12	7*
Total	137	Total	133	Total	127

Note: *Indicates full time and concurrent students included in number. Concurrent means that the student's base school is another school, and is also taking at least one LSKYSD virtual class

Source: Living Sky School Division Student Data, 2021-22

Home School Enrolment Numbers - 2021-22 school year

Total number of students enrolled in Home Schooling		
September 30, 2021	January 29, 2022	June 30, 2022
155	189	162

Source: Living Sky School Division Student Data, 2021-22

Staff

Job Category	FTEs
Classroom teachers	261.6
Principals, Vice-Principal	24.8
Other Education Staff (positions that support educational programming): e.g., educational psychologists, educational assistants, school community	241.8
Administrative Staff – e.g., chief financial officer, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	29.0
Operations and Maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, facilities specialist	68.7
Transportation – e.g., bus drivers, mechanics, part persons, bus cleaners, transportation specialist	66.0
League of Educational Administrators, Directors and Superintendents (LEADS)	4.0
Total Full-Time Equivalent (FTE) Staff	695.9

Notes:

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

Source: Living Sky School Division Human Resources Data September, 2021

Senior Leadership Team

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



Brenda Vickers, Director of Education is the Chief Executive Officer for the Board of Education. The Director is accountable to the Board for directing the operations of the school division and moving the division towards the achievement of its goals. The Director provides leadership in educational administration and instructional planning. The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis,

strategic planning and risk management. Superintendents of Learning include Tonya Lehman, Nancy Schultz, and Ruth Weber who report directly to the Director of Education.

Superintendents are the link between the Ministry of Education or outside agencies and the division, they develop division strategies and lead the work at the school level in support of the division's mission, vision, and values, and focus on developing school-based leaders/teachers. Service Leads report directly to the Director of Education. Service Leads include Shannon Lessard, Douglas Drover, and Jason Caswell (until May 2022). The mission of the Service Leads is to grow the central services team by providing leadership, coaching, support and guidance in the practices promoted by the reorganizational framework.

Infrastructure and Transportation

School	Grades	Location
Battleford Central School	Pre-Kindergarten-6	Battleford
Bready Elementary School	K-6	North Battleford
Cando Community School	Pre-Kindergarten-12	Cando
Connaught Elementary School	Pre-Kindergarten-6	North Battleford
Cut Knife Elementary School	Pre-Kindergarten-6	Cut Knife
Cut Knife High School	7-12	Cut Knife
Hafford Central School	K-12	Hafford
Hartley Clark Elementary School	K-6	Spiritwood
Heritage Christian School	K-8	Battleford
Hillsvale Colony School	K-9	Cut Knife
Kerrobert Composite School	K-12	Kerrobert
Lakeview Colony School	K-9	Unity
Lawrence Elementary School	Pre-Kindergarten-6	North Battleford
Leoville Central School	Pre-Kindergarten-12	Leoville
Luseland School	K-12	Luseland
Macklin School	Pre-Kindergarten-12	Macklin
Maymont Central School	K-12	Maymont
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

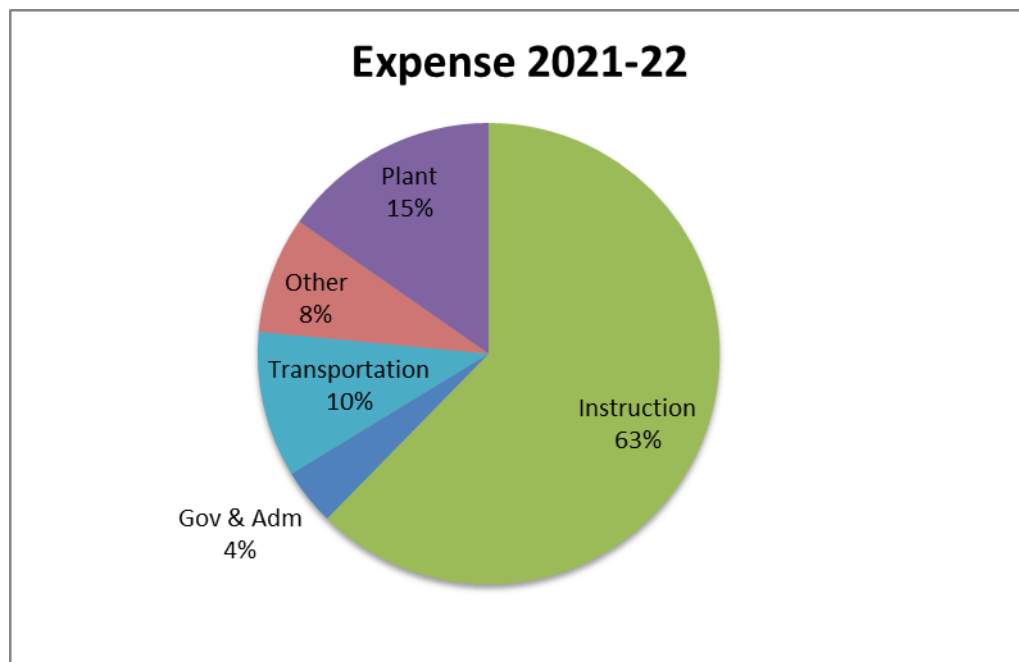
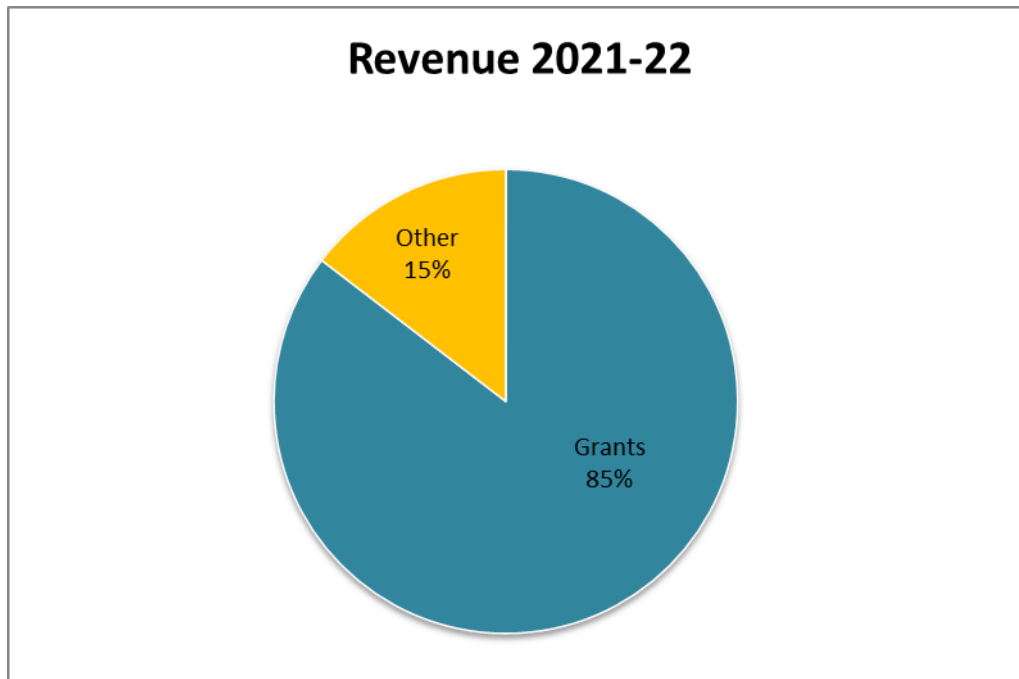
Infrastructure Projects			
School	Project	Details	2021-22 Cost
Battleford Central School	BCS Roof Project	Replace roof sections 3,4,5,6	\$188,220.08
Macklin School	Macklin Roof Project	Ongoing project - Replace roof sections 8,9,10,11,12,13,21,14,18,16,17,22	\$853,948.16
North Battleford Comprehensive High School	NBCHS Switch Gear Replacement	Ongoing project- Main Distribution Panels Replacement.	\$226,133.40
Total			\$1,268,301.64

Transportation

Number of Routes	115
Pre-K Students Rural	30
Pre-K Students Urban	15
K to 12 Students Rural	2449
K to 12 Students Urban	494
Families receiving travel allowance (must drive to meet bus)	5
Federal Students	45
K to 12 Transported to Another Community	200
Students Transported for Another School Division	412
Students Requiring Intensive Supports	2
Total Funded Students	2679

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
			Restated			
REVENUES						
Property Taxation	-	15,833	14,126	15,833	100%	1
Grants	60,922,333	62,914,465	69,265,759	1,992,132	3%	
Tuition and Related Fees	4,997,710	5,376,724	5,047,682	379,014	8%	2
School Generated Funds	2,000,000	1,534,528	621,369	(465,472)	-23%	3
Complementary Services	1,889,546	1,928,427	1,870,687	38,881	2%	
External Services	951,633	1,182,191	1,099,008	230,558	24%	4
Other	925,000	735,892	885,997	(189,108)	-20%	5
Total Revenues	71,686,222	73,688,060	78,804,628	2,001,838	3%	
EXPENSES						
Governance	393,974	336,782	420,888	(57,192)	-15%	6
Administration	2,777,060	2,862,789	2,999,863	85,729	3%	
Instruction	48,164,549	50,372,156	49,768,325	2,207,607	5%	
Plant	11,268,433	12,357,807	11,055,174	1,089,374	10%	7
Transportation	7,688,739	8,265,494	7,616,170	576,755	8%	8
Tuition and Related Fees	844,285	307,011	332,595	(537,274)	-64%	9
School Generated Funds	2,000,000	1,471,136	686,652	(528,864)	-26%	10
Complementary Services	3,271,396	3,401,909	3,268,005	130,513	4%	
External Services	1,039,065	1,436,193	1,271,167	397,128	38%	11
Other Expenses	-	5,336	9,175	5,336	100%	12
Total Expenses	77,447,501	80,816,613	77,428,014	3,369,112	4%	
Surplus (Deficit) for the Year	(5,761,279)	(7,128,553)	1,376,614			

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

Note	Explanation
1	Over budget due to revenue for Treaty Land Entitlement revenue that was not budgeted.
2	Over budget due to more on reserve students than anticipated.
3	Under budget due to less school activities due to COVID-19 pandemic.
4	Over budget due to increased Invitational Shared Services Initiative and Following Their Voices revenue.
5	Under budget due to lower rental, interest and other miscellaneous revenue.
6	Under budget due to board meetings held virtually and lower membership costs.
7	Over budget due to increased caretaking staffing funded by pandemic grant, increased Worker's Compensation Board levy and insurance premium costs.
8	Over budget due to higher fuel and contracted transportation costs.
9	Under budget due to fewer students attending North West College.
10	Under budget due to less school activities due to COVID-19 pandemic.
11	Over budget due to increased staffing costs for associate schools.
12	Over budget due to more expenses on copier lease that were not budgeted.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Arsenault, Ken	\$ 15,524	\$ -	\$ -	\$ 478	\$ -	\$ -	\$ 16,002
Gartner, Kim	\$ 15,524	\$ 1,757	\$ -	\$ 434	\$ -	\$ -	\$ 17,715
Heintz, Bernadette	\$ 14,951	\$ 921	\$ -	\$ 1,319	\$ -	\$ -	\$ 17,191
Hiebert, Richard	\$ 14,951	\$ -	\$ -	\$ 2,461	\$ -	\$ -	\$ 17,412
Kobelsky, Nicole M	\$ 16,416	\$ 544	\$ -	\$ 2,706	\$ -	\$ -	\$ 19,666
Leask, Glen	\$ 15,524	\$ -	\$ -	\$ 1,579	\$ -	\$ -	\$ 17,103
Linnell, Mary	\$ 15,524	\$ 773	\$ -	\$ 2,838	\$ -	\$ -	\$ 19,135
Omelchenko, Rocky	\$ 16,416	\$ -	\$ -	\$ 968	\$ -	\$ -	\$ 17,384
Pethick, Ronna D *	\$ 19,676	\$ 2,595	\$ -	\$ 3,694	\$ -	\$ -	\$ 25,965
Weber, Shaun	\$ 15,524	\$ -	\$ -	\$ 637	\$ -	\$ -	\$ 16,161
	\$ 160,030	\$ 6,590	\$ -	\$ 17,114	\$ -	\$ -	\$ 183,734
* Board Chair							

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
Anderson, Koraley	\$94,743
Anseth, Tracy	91,352
Arbeau, Kirby A.	101,544
Armstrong, Marisa J.	94,653
Arsenault, Brianne M.	61,581
Arsenault, Brittany S.	64,981
Aumack, Brenda L.	56,480
Baird, Devan P.	70,425
Baker, Tia	55,760
Ball, Gary	90,409
Bannerman, Owen	75,182
Baranieski, Brianne K.	52,233
Barclay, Nyna	105,429
Bargen, Lloyd	62,064
Bargen, Lori	90,557
Barnstable, Ryan	95,263
Barrett, Jeffrey M.	93,982

Name	Amount
Baynham, Lara	62,961
Beavers, Michelle	93,451
Becker, Candice	52,759
Bell-Gatzke, Linden	113,719
Benson, Annette	61,862
Benson, Candice	99,840
Berezowski, Heather	88,489
Bernier, Carla	113,222
Bidwell, Noelle	103,293
Bodanec Kolbas, Tanja	86,399
Bonnor, Kallie A.	63,620
Borschneck, Joeline	74,911
Bottorff, Stacey	90,643
Bowker, Irene	96,073
Boyd, Michelle	90,401
Braun, Skye	88,710
Braun, Taylor	69,737

Name	Amount
Briggs, Brenda	94,513
Bristow, Joyda	90,581
Brown, Karalyn M	121,115
Brown-McClean, Michelle	100,099
Buchholz, Coralie	95,190
Buell, Shelby	62,880
Bugler, Chanda	64,851
Bullerwell, Ashley	79,940
Bullerwell, Jenelle	61,779
Bullerwell, Lloyd	77,560
Burnett, Lori K.	54,323
Burns, Sherron	103,293
Buswell, Lane	64,342
Caffet, Shannon	73,384
Camplin, Ashley	69,523
Carlson, Jesse L.	57,063
Carter, Megan	79,165
Caswell, Jason	85,258
Cawood, Eric	95,456
Cey, Robert E	76,997
Charabin, Lindsay	107,669
Cheyne-Zanyk, Lisa	95,212
Chorneyko, Sheriese	90,261
Church, Randi	55,430
Churchill, Laurie A	91,467
Clark, Jocelyn	67,376
Clark, Kyle R.	95,298
Clarke, Tracy	61,290
Coleman, Jessica	55,790
Coleman, Mark	103,427
Collin, Jason	95,673
Cook, Robert	90,759
Corcoran, Jennifer L	88,449
Cordoba, Kathia	88,449
Corfield, Mark	95,649
Cottini, Bryan	90,721
Cottini, Kimberley	115,181
Dakin, Kerri	63,463
Dale, Katlyn	71,681
Danderfer, Ronald	51,831

Name	Amount
Darroch, Lonny	199,065
David, Ann Marie	95,093
David, Gena	94,653
Davidson, Roma	94,069
Delainey, Audrey L	90,092
Deline, Jeffery	94,653
Delorme, Lisa L.	67,421
Demencuik, Robert	90,261
Diakow, Carrie B.	90,261
Dillabough, Janet	90,261
Dillabough-Young, Dale	94,653
Dobson, Aaron	97,494
Downing, Janette F	99,351
Drover, Douglas	128,481
Dueck, Shari	103,040
Dunn, Rachel A	88,613
Durand, Kevin	90,013
Dyck, Cheryl	94,733
Dyck, Kimberley	97,170
Dzeylion, Sherri	55,114
Egert, Kelly	92,999
Eisler, Wendy	53,389
Elder, Whitney	53,417
Ellis, James	100,047
Enns, Judith H.	91,423
Etcheverry, Kelsey	65,919
Eyre, Jaycee	76,142
Fast, Hillary E.	63,479
Faubert, Vanessa	57,562
Fiddler, Sandra	56,673
Fidelack, Kyla N.	64,944
Findlay, Tara L.	56,398
Fischer, Donna	55,476
Fisher, Christeena	85,497
Flasch, Jamie M.	73,834
Florence, Rachel	106,137
Fontaine, Laurent	94,899
Franson, Janett	95,394
Fransoo, Megan D	84,958
Friedman, Jennie	86,349

Name	Amount
Friedrich, Janey	97,180
Fry, Susan R. J.	120,976
Fullerton, Nancy	90,415
Funke Morin, Katherine T	94,653
Gallagher, June	86,587
Gardeski, Alicia T	88,929
Gartner, Brandi	90,441
Gartner, Rhonda R	90,819
Geissler, Kaytlyn	68,812
Germann, Eldon	116,690
Germann, Helen	104,871
Germann, Jaime	91,213
Gessner, Scott	80,035
Gibson, Christine	118,373
Gibson, Jeffrey	93,637
Gieni, Graeme K.	101,749
Gloe, Kristy	94,832
Gloe, Nevin	85,167
Golden, Donald	91,888
Goller, Brett K	74,383
Goller, Paula	90,901
Graff, Barry J	50,325
Gray, Kristy	100,925
Grill, Raeleen	65,919
Grima, Amy	98,729
Grosjean, Amanda	91,571
Gubbe, Krista	73,695
Gunderson, Kris T	90,261
Hackl, Ryan	90,072
Hagel, Micheal	98,679
Haggarty, Andrew	105,791
Halter, Kristin	90,561
Halushka, James	102,595
Hamel, Kurtis L.	90,261
Hamilton, Alison	89,390
Hampson, Anneleise R	90,807
Hampson, Debbie	109,825
Hansen, Carlo	87,125
Harder, Jennifer	107,904

Name	Amount
Hargreaves, Brian S	105,282
Haselmire, Harvey R	70,148
Hawrysh, Janet	90,481
Head, Rhonda	57,448
Head, William	69,745
Hebert, Kristopher	69,745
Hellofs, Katerina	90,261
Hellofs, Pamela	90,417
Henri, Shelby	63,927
Heselwood, Meghan	85,943
Hicke, Sherry	90,461
Hildebrand, LaShonda	99,455
Hildebrand, Leah	105,075
Hill, Greg J.	57,571
Hill, Joshua J.	59,844
Hill, Stacy L	109,173
Hillis, Suzette	72,783
Hogan, Kelly	96,158
Hoiseth, Derek	103,293
Holden, Allyson	57,625
Huber, Carolyn L	90,261
Huber, Kyra J.	60,312
Humenny, Michael R.	94,653
Humenny, Tara	93,274
Hyduk, Loudon	90,261
Isinger, Justin A.	68,283
Jackson, Deborah L	90,261
Jackson, Jean-Anne	99,833
Jedlicka, Charles	94,783
Johnson, Kelleen	95,309
Johnson, Megan A.	94,380
Johnson, Tracy	74,883
Just, Brent	90,261
Kachmarski, Tammy	96,265
Kahl, Jenifer	115,088
Kegler, Jennifer	88,555
Keller, Avril J.	93,154
Kemp, Ken	51,607
Kent, Christopher J	90,624
King, Christina	90,621

Name	Amount
King, Darcie A	90,261
Kissick, Kerri	54,431
Klassen, Janelle	89,574
Knot, Gregory R.	119,775
Knot, Lisa	95,053
Koback, Kerri	83,056
Kobelsky, Ryan	87,926
Kohlman, Tiffany D.	75,891
Kohut, Samantha L.	62,047
Kormish, Dana	90,207
Kosheluk, Tracey	96,063
Kostyna, Shanyne D.	64,060
Kotchorek, Mark	95,773
Kowalchuk, Melany K	92,223
Kowalski, Bonnie	94,923
Kowalski, James	90,910
Kowalski, Mark	90,311
Kraft, Beverly V	95,342
Kraft, Candice	110,305
Kroczyński, Jacolyn	101,078
Kroczyński, Thomas	100,177
Labman, Jessica R.	95,190
Larocque, Jennifer	112,353
Laventure, Aimee L.	94,664
Legario, Alistair	93,762
Lehman, Tonya	180,973
LeMay, Michael	90,261
Lessard, Dawn	90,261
Lessard, Shannon	128,569
Lewis, Nicole L	71,643
L'Hoir, Sarah L.	123,911
Liddle Haddon, Samira	58,603
Loessin, Audra	82,577
Lorenz-Stadnyk, McKenzie	58,393
Louko, Mark	65,919
Lozinski, Natalie L.	107,882
Luyben-Switzer, Lee A	90,261
MacFarlane, Shannon	95,233

Name	Amount
MacKeracher, Madison L.	65,000
Macnab, Heather	90,388
Mamer, Gregory R	112,095
Mann, Karun	68,940
Mann, Shannon P.	88,017
Matechuk, Larissa	90,621
May, Lori	91,328
McCarthy, Shaylynn	71,377
McConnell, Chelsea M.	103,293
McKenzie, Cayley	70,728
McKenzie, Janel S.	71,016
McNally, Brenin	94,413
McTaggart, Hannah R.	92,971
Melnyk, Aaron	119,777
Merkowsky, Leanne	100,747
Millen, Bridgette	100,743
Miller, Randi-Lynn	64,627
Moosomin, Paige	58,293
Moser, Angela	54,476
Munro, Donald D	94,893
Munroe, Lindsay C	93,829
Murphy, Sheila	100,463
Mutch, Barbara	91,429
Myszczyzyn, Mark	94,813
Naismith, Leigh A.	96,896
Nemish, Bradley M	95,233
Nett, Kirsten L.	80,681
Neudorf, Darin	90,421
Neufeld, Stephen	90,261
Nichol, Alexandra E	80,913
Nichol, Natasha M.	112,002
Nichol, Robert	135,177
Nickell, Krista	95,268
Nickell, Ryan	94,668
Night, Kimberly	76,428
Northam, Laurette	70,878
Nyholt, Alexander J.	57,571
Nyholt, Laurie	100,147
Oborowsky, Allison	94,413

Name	Amount
Oles, Richard	67,443
O'Neill, Ben	61,144
Orobko, Vicki E	95,804
Osback, Kirstin	94,453
Palmer, Kyle	95,252
Parker, Kenneth J	105,198
Partington-Headrick, Kelly	95,553
Pederson, Madison B	82,147
Peek, Wilma	73,030
Pepple, Gordon	92,805
Perehudoff, Monica	94,413
Poff, Rachel K.	101,377
Poirier, Adrian J	114,401
Poirier, Matthew G.	95,415
Poitrass, Heather A	67,861
Pollard, Levi A.	52,368
Pool, Jenna	77,300
Potratz, Arla	54,314
Pouliot, Carleen	80,921
Proctor, Victor	69,779
Prost, Sebastian	92,631
Prystupa, RoxAnne	83,198
Puff, Shelley	89,943
Purdy, Michele	76,887
Quijada-Sawitsky, Kanndece	90,032
Radchenko, Joshua	94,653
Radke, Angela J.	94,993
Rafuse, Ashley	78,701
Rathje, Katelin M.	60,875
Regnier, Ivy	100,097
Reid, Evan	90,261
Revet, Breanne D.	56,985
Revet, Sheldon S.	89,803
Richardson, Cathy	104,506
Riddell, Morag A	95,885
Rigden, Kara D.	91,542
Risling, Amanda D.	120,657
Roellchen-Pfohl, Elliott J	114,309

Name	Amount
Rohrke, Kaitlyn	58,265
Rose, Shaun	95,090
Rumpf, Britt E	100,047
Runge, Adria M.	53,978
Rutley, Karen	94,763
Sack, Michelle	92,037
Sander, Clarence E	51,607
Sanders, Kendra	74,711
Sargent, Leanne	84,900
Sarsons, Paul	82,198
Saunders, Avery E.	66,229
Saunders, Emiley	64,849
Schauka, Andrea	61,473
Scheck, Geraldine	90,352
Scheidt, Teri L	90,580
Schlaut, Jodeen R.	90,857
Schultz, Nancy	180,973
Shaw, Stephanie	63,050
Shevchuk, James	200,020
Shiell, Nissa	65,678
Short, Rae	99,884
Shumanski, Jennifer	90,432
Simon, Rhonda	116,014
Simoneau, Rochelle	96,421
Sittler, Verna M	52,992
Sloboda, Sheri-Lynn M.	85,621
Smith, Lindsay	92,120
Sneddon, Andrew	92,121
Sneddon, Laurie	95,245
Snell, Kyla D	95,333
Snider, Troy D	92,011
Snyder, Karla	56,108
Sommerfeld, James	109,994
Sommerfeld, Monique	116,293
Staff, Janice	79,293
Stang, Kelly	89,032
Stang, Maureen	95,633
Starling, Katherine	60,649
Stebanuk, Graydon	80,166
Stephenson, Rachelle	125,801

Name	Amount
Stevenson, Joel E	86,628
Stevenson, Ryan G.	56,137
Stone, William J.	100,047
Storgard, Renee	100,047
Stout, Stephanie D	62,273
Strendin, Mark	65,919
Strendin, Michael	65,919
Sturk, Shawna L.	82,712
Switzer, Ian G	90,032
Sydooruk, Kristen V.	52,425
Tatchell, Brynn	72,379
Taylor, Marilyn	89,803
Thiell, Geoff	55,262
Thiell, Susan	94,653
Thompson, Lynne	100,096
Thompson, Susan	91,738
Tkachuk, Jeffrey P.	95,553
Tokaryk, Andrew N.	70,155
Tough, George D	91,773
Tremblay, Winday	79,768
Tucker, Rebecca	86,399
Tyler, Janelle	90,701
Vaadeland, Sheila	78,338
Valliere, Kelsie	87,895
Valliere, Krystle D.	80,304
Van De Meutter, Michelle M	95,093
Verity, Jeremey	94,653
Vickers, Brenda	221,268
Walker, Kandice	94,110
Wall, Robert	100,047
Walz, Jennifer E	90,374
Wasilewski, Amanda	90,348

Name	Amount
Waters, Kelly	94,653
Waters, Scott P.	94,653
Weber, Karen	87,926
Weber, Lois	180,973
Webster, Shaun	91,535
Weinkauff, Cynthia J	90,938
Welsh, Tara	98,314
Welter, Brittany	53,994
Wentzel, Erika	70,949
Wheaton, Lori A.	90,440
Whitbread, Aimee E	68,903
White, Patricia A.	95,538
Whitt, Jamie	94,517
Whyte, Shawn	100,047
Wiebe, Gerald	99,905
Wilkinson, Derek	90,261
Williams, Charlene	101,595
Williamson, Christopher T	50,613
Wintonyk, Kelsey R.	73,970
Woiden, Ryley L.	66,463
Wood, Kyle	94,232
Worth, Torey	85,418
Woytiuk, Erin	83,683
Wright, Sharon	90,641
Wright, Warren	71,665
Wuttunee, Robbi	66,317
Yahn, Jill	83,969
Zabrick, Stan N.	108,533
Zamulinski, Glenna T	91,399
Zubiak, Lindsay	104,920
Zyznomirski, Rachelle	95,193

Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
Heritage Christian School	\$66,753
Meadow Lake Christian Academy	100,555
North West College	191,835

Name	Amount
Prairie Land Regional Division	115,101
Witcheakan Lake First Nation	120,000

Supplier Payments

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

Name	Amount
101245059 Saskatchewan Ltd.	\$77,993
Andrews, Cynthia	130,806
Aon Canada Inc.	635,310
Associated Engineering (Sask.) Ltd.	148,741
Billy's Plumbing	102,353
Brault Roofing (AB) Inc.	1,345,371
CAD Concentra	160,675
Caliber Sport Systems Inc.	147,862
Charter Telecom Inc.	58,251
Cisco Systems Capital Canada Co.	177,491
City Of North Battleford	104,545
CJV The Carpet People	106,266
Clark Roofing (1964) Ltd.	165,642
Craftex Builders	71,848
Cummins Canada ULC	104,610
Dafco Filtration Group	303,137
Delta Co-operative Association Limited	482,823
Discovery Co-operative	330,663

Name	Amount
Eckart, Emily	53,634
Eecol Electric	118,629
Enhance Driver Education	103,987
FirstCanada ULC	3,586,811
Gordon Food Service	85,052
Horizon Computer	504,230
J.D. Macdonald Enterprises	60,174
Lake Country Co-operative Association	153,361
Northend Warehousing Ltd.	69,081
Over The Edge Holdings Ltd.	198,384
Pinnacle Distribution	336,240
Prakash Consulting Ltd.	57,441
RMIS Engineering	291,546
S.L. Contractors Ltd.	270,250
Saskatoon Truck Centre	51,060
Saskatchewan School Boards Association	98,223
SaskEnergy	480,173

Name	Amount
SaskPower Corp	1,043,300
Sasktel Wireless	62,138
Sasktel Wireline	51,240
Student Works Painting	63,318
Sysco Serca Food Services West	116,846
Tech Electric Limited	80,320

Name	Amount
Trevor's Driving School	145,456
Triod Supply 2011 Ltd	61,814
Warner Bus Industries Ltd.	130,980
Western Canada Bus	563,747
Westexcel Automation Ltd.	72,487

Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
Battlefords First Nations Joint Board of Education	\$2,155,946
Canada Revenue Agency	14,385,863
CUPE Local # 4747	208,467
Municipal Employees Pension Plan	2,852,932
Saskatchewan Professional Teachers Regulatory Board	50,429

Name	Amount
Saskatchewan School Boards Association	1,191,252
Saskatchewan Teachers Federation	3,968,820
Saskatchewan Workers' Compensation Board	538,559
Teachers Superannuation Comm	64,444
Tri-West Teachers' Association	55,813

Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2022



Chief Financial Officer



Auditor

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

Management's Responsibility for the Financial Statements

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

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

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

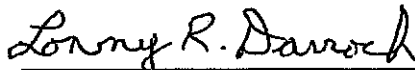
The financial statements have been audited on behalf of the members by HRO Chartered Professional Accountants, in accordance with Canadian public sector accounting standards (PSAS).

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


Board Chair

Brenda Vickers

CEO/Director of Education



Chief Financial Officer

November 21, 2022



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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Living Sky School Division No. 202

Opinion

We have audited the financial statements of Living Sky School Division No. 202 (the organization), which comprise the statement of financial position as at August 31, 2022, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

Emphasis of Matter

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

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

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

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

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

(continues)

LORALIE A. RAICHE, CPA, CA, CFP*

DALLAN D. OBERG, CPA, CA*

*DENOTES A PROFESSIONAL CORPORATION

www.hrocpcpa.ca



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

HRO

North Battleford, Saskatchewan
November 21, 2022

Chartered Professional Accountants

Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2022

	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2(i))
Cash and Cash Equivalents	22,787,106	26,968,343
Accounts Receivable (Note 7)	492,712	821,396
Portfolio Investments (Note 3)	202,510	188,434
Total Financial Assets	23,482,328	27,978,173
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	6,574,995	5,310,909
Long-Term Debt (Note 9)	261,980	191,635
Liability for Employee Future Benefits (Note 5)	1,736,500	1,713,200
Deferred Revenue (Note 10)	1,135,629	1,112,054
Total Liabilities	9,709,104	8,327,798
Net Financial Assets	13,773,224	19,650,375
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	28,474,099	29,817,622
Inventory of Supplies Held for Consumption	245,251	234,419
Prepaid Expenses	487,984	406,645
Total Non-Financial Assets	29,207,334	30,458,686
Accumulated Surplus (Note 13)	42,980,558	50,109,061

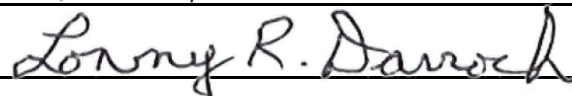
Contractual Obligations (Note 15)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(i))
REVENUES			
Property Taxes and Other Related	-	15,883	14,126
Grants	60,922,333	62,914,465	69,265,759
Tuition and Related Fees	4,997,710	5,376,724	5,047,682
School Generated Funds	2,000,000	1,534,528	621,369
Complementary Services (Note 11)	1,889,546	1,928,427	1,870,687
External Services (Note 12)	951,633	1,182,191	1,099,008
Other	925,000	735,892	885,997
Total Revenues (Schedule A)	71,686,222	73,688,110	78,804,628
EXPENSES			
Governance	393,974	336,782	420,888
Administration	2,777,060	2,862,789	2,999,863
Instruction	48,164,549	50,372,156	49,768,325
Plant Operation & Maintenance	11,268,433	12,357,807	11,055,174
Student Transportation	7,688,739	8,265,494	7,616,170
Tuition and Related Fees	844,285	307,011	332,595
School Generated Funds	2,000,000	1,471,136	686,652
Complementary Services (Note 11)	3,271,396	3,401,909	3,268,005
External Services (Note 12)	1,039,065	1,436,193	1,271,167
Other	-	5,336	9,175
Total Expenses (Schedule B)	77,447,501	80,816,613	77,428,014
Operating Surplus (Deficit) for the Year	(5,761,279)	(7,128,503)	1,376,614
Accumulated Surplus from Operations, Beginning of Year	50,109,061	50,109,061	48,732,447
Accumulated Surplus from Operations, End of Year	44,347,782	42,980,558	50,109,061

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 14)		(Restated - Note 2(i))
Net Financial Assets, Beginning of Year	19,650,375	19,650,375	17,368,246
Changes During the Year			
Operating Surplus (Deficit) for the Year	(5,761,279)	(7,128,503)	1,376,614
Acquisition of Tangible Capital Assets (Schedule C)	(1,484,500)	(1,655,958)	(2,263,096)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	33,619	118,787
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(16,028)	(111,462)
Amortization of Tangible Capital Assets (Schedule C)	3,420,000	2,981,890	3,149,123
Net Acquisition of Inventory of Supplies	-	(10,832)	(6,814)
Net Change in Other Non-Financial Assets	-	(81,339)	18,977
Change in Net Financial Assets	(3,825,779)	(5,877,151)	2,282,129
Net Financial Assets, End of Year	15,824,596	13,773,224	19,650,375

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, 2022**

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 2(i))
Operating Surplus (Deficit) for the Year	(7,128,503)	1,376,614
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	2,965,862	3,037,661
Net Change in Non-Cash Operating Activities (Schedule E)	1,547,474	282,299
Cash (Used) Provided by Operating Activities	(2,615,167)	4,696,574
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,655,958)	(2,263,096)
Proceeds on Disposal of Tangible Capital Assets	33,619	118,787
Cash (Used) by Capital Activities	(1,622,339)	(2,144,309)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(14,076)	(6,214)
Cash (Used) by Investing Activities	(14,076)	(6,214)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	217,700	-
Repayment of Long-Term Debt	(147,355)	(108,866)
Cash Provided (Used) by Financing Activities	70,345	(108,866)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(4,181,237)	2,437,185
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	26,968,343	24,531,158
CASH AND CASH EQUIVALENTS, END OF YEAR	22,787,106	26,968,343

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 14)		
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	15,883	14,126
Total Other Tax Revenues	-	15,883	14,126
Total Property Taxes and Other Related Revenue	-	15,883	14,126
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	58,438,704	59,336,127	59,645,246
Other Ministry Grants	1,983,629	2,182,665	3,260,418
Total Ministry Grants	60,422,333	61,518,792	62,905,664
Other Provincial Grants	-	-	5,695,315
Federal Grants	250,000	1,148,453	477,517
Grants from Others	250,000	247,220	187,263
Total Operating Grants	60,922,333	62,914,465	69,265,759
Total Grants	60,922,333	62,914,465	69,265,759

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	4,987,710	5,372,659	5,040,647
Transportation Fees	10,000	4,065	7,035
Total Tuition and Related Fees Revenue	4,997,710	5,376,724	5,047,682
School Generated Funds Revenue			
Curricular			
Student Fees	135,000	69,028	42,990
Total Curricular Fees	135,000	69,028	42,990
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	142,616	44,313
Fundraising	840,000	578,204	285,850
Grants and Partnerships	50,000	68,830	32,258
Students Fees	525,000	463,674	125,271
Other	300,000	212,176	90,687
Total Non-Curricular Fees	1,865,000	1,465,500	578,379
Total School Generated Funds Revenue	2,000,000	1,534,528	621,369
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,595,266	1,601,974	1,567,122
Other Ministry Grants	50,000	94,705	94,332
Other Provincial Grants	171,780	179,416	157,917
Other Grants	20,000	-	-
Total Operating Grants	1,837,046	1,876,095	1,819,371
Fees and Other Revenue			
Other Revenue	52,500	52,332	51,316
Total Fees and Other Revenue	52,500	52,332	51,316
Total Complementary Services Revenue	1,889,546	1,928,427	1,870,687

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	661,633	508,476	509,512
Other Ministry Grants	-	363,066	300,000
Other Provincial Grants	100,000	-	-
Other Grants	-	-	133,305
Total Operating Grants	761,633	871,542	942,817
Fees and Other Revenue			
Gain on Disposal of Capital Assets	-	-	65,663
Other Revenue	190,000	310,649	90,528
Total Fees and Other Revenue	190,000	310,649	156,191
Total External Services Revenue	951,633	1,182,191	1,099,008
Other Revenue			
Miscellaneous Revenue	325,000	218,078	451,069
Sales & Rentals	300,000	238,389	209,167
Investments	300,000	263,397	179,962
Gain on Disposal of Capital Assets	-	16,028	45,799
Total Other Revenue	925,000	735,892	885,997
TOTAL REVENUE FOR THE YEAR	71,686,222	73,688,110	78,804,628

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Governance Expense	(Note 14)		(Restated - Note 2(i))
Board Members Expense	185,018	166,620	159,290
Professional Development - Board Members	20,000	17,114	248
Grants to School Community Councils	43,956	21,210	18,724
Elections	-	-	18,340
Other Governance Expenses	145,000	131,838	224,286
Total Governance Expense	393,974	336,782	420,888
Administration Expense			
Salaries	2,096,252	2,175,848	2,341,482
Benefits	282,168	276,100	294,435
Supplies & Services	124,140	133,820	123,535
Non-Capital Furniture & Equipment	16,000	24,884	15,146
Building Operating Expenses	49,000	47,678	48,052
Communications	35,000	32,289	36,832
Travel	41,000	29,397	14,434
Professional Development	33,500	43,705	27,269
Amortization of Tangible Capital Assets	100,000	99,068	98,678
Total Administration Expense	2,777,060	2,862,789	2,999,863
Instruction Expense			
Instructional (Teacher Contract) Salaries	31,088,066	32,412,028	32,725,192
Instructional (Teacher Contract) Benefits	1,771,343	1,872,346	1,851,365
Program Support (Non-Teacher Contract) Salaries	8,087,388	8,807,929	8,131,033
Program Support (Non-Teacher Contract) Benefits	1,677,385	1,881,185	1,783,297
Instructional Aids	1,683,283	2,058,288	1,956,806
Supplies & Services	822,590	843,581	841,806
Non-Capital Furniture & Equipment	349,412	376,738	365,833
Communications	199,873	198,492	183,880
Travel	143,051	131,468	80,225
Professional Development	723,364	285,061	184,830
Student Related Expense	318,794	573,991	583,847
Amortization of Tangible Capital Assets	1,300,000	931,049	1,080,211
Total Instruction Expense	48,164,549	50,372,156	49,768,325

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		(Restated - Note 2(i))
Salaries	3,205,608	3,096,691	3,161,424
Benefits	886,896	1,171,861	1,047,975
Supplies & Services	3,500	10,075	26,998
Non-Capital Furniture & Equipment	11,000	751	1,300
Building Operating Expenses	5,898,929	6,748,841	5,526,860
Communications	7,000	7,487	8,714
Travel	30,500	52,858	51,257
Professional Development	5,000	2,029	795
Amortization of Tangible Capital Assets	1,220,000	1,245,207	1,207,844
Amortization of Tangible Capital Assets ARO	-	22,007	22,007
Total Plant Operation & Maintenance Expense	11,268,433	12,357,807	11,055,174
Student Transportation Expense			
Salaries	1,972,799	2,030,012	2,030,425
Benefits	457,665	443,362	446,917
Supplies & Services	684,500	1,048,241	754,980
Non-Capital Furniture & Equipment	470,000	533,414	425,233
Building Operating Expenses	72,500	38,881	53,219
Communications	4,700	4,073	4,990
Travel	1,000	229	-
Professional Development	1,000	2,481	-
Contracted Transportation	3,224,575	3,480,242	3,160,023
Amortization of Tangible Capital Assets	800,000	684,559	740,383
Total Student Transportation Expense	7,688,739	8,265,494	7,616,170
Tuition and Related Fees Expense			
Tuition Fees	844,285	307,011	332,595
Total Tuition and Related Fees Expense	844,285	307,011	332,595
School Generated Funds Expense			
Academic Supplies & Services	50,000	60,460	23,185
Cost of Sales	320,000	276,352	128,651
Non-Capital Furniture & Equipment	-	200	(3,323)
School Fund Expenses	1,630,000	1,134,124	538,139
Total School Generated Funds Expense	2,000,000	1,471,136	686,652

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		(Restated - Note 2(i))
Other Fees	-	-	907
Instructional (Teacher Contract) Salaries & Benefits	635,661	722,361	682,581
Program Support (Non-Teacher Contract) Salaries & Benefits	2,495,735	2,481,070	2,483,576
Instructional Aids	20,000	26,169	33,721
Supplies & Services	120,000	138,906	52,186
Non-Capital Furniture & Equipment	-	3,576	460
Communications	-	1,398	1,388
Travel	-	494	608
Professional Development (Non-Salary Costs)	-	3,817	2,192
Student Related Expenses	-	24,118	10,328
Contracted Transportation & Allowances	-	-	58
Total Complementary Services Expense	3,271,396	3,401,909	3,268,005
External Service Expense			
Grant Transfers	200,000	240,000	200,000
Tuition Fees	55,000	167,308	95,430
Administration Salaries & Benefits	2,500	-	58
Instructional (Teacher Contract) Salaries & Benefits	369,623	535,709	622,664
Program Support (Non-Teacher Contract) Salaries & Benefits	148,942	150,622	151,080
Instructional Aids	-	478	1,287
Supplies & Services	190,000	186,800	131,524
Non-Capital Furniture & Equipment	-	-	37
Building Operating Expenses	-	35,169	27,517
Communications	-	1,220	1,227
Professional Development (Non-Salary Costs)	-	3,307	241
Student Related Expenses	-	52,773	30,633
Contracted Transportation & Allowances	73,000	62,807	9,469
Total External Services Expense	1,039,065	1,436,193	1,271,167

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Other Expense	(Note 14)		(Restated - Note 2(i))
Interest and Bank Charges			
Current Interest and Bank Charges	-	(1,575)	(281)
Interest on Other Long-Term Debt	-	6,911	9,456
Total Interest and Bank Charges	-	5,336	9,175
Total Other Expense	-	5,336	9,175
TOTAL EXPENSES FOR THE YEAR	77,447,501	80,816,613	77,428,014

Living Sky School Division No. 202

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>	(Restated - Note 2(f))											
Opening Balance as of September 1	964,997	404,083	82,450,348	1,526,881	1,302,645	8,718,163	615,791	15,461,042	6,104,179	860,364	118,408,493	117,054,018
Additions/Purchases	-	59,978	-	-	-	635,896	46,737	579,878	304,457	29,012	1,655,958	2,263,096
Disposals	-	-	-	-	-	(675,851)	-	-	-	-	(675,851)	(908,621)
Closing Balance as of August 31	964,997	464,061	82,450,348	1,526,881	1,302,645	8,678,208	662,528	16,040,920	6,408,636	889,376	119,388,600	118,408,493
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	44,809	60,538,031	1,414,293	944,376	5,588,425	599,126	13,340,164	5,309,440	812,207	88,590,871	86,343,044
Amortization of the Period	-	23,204	1,216,599	35,764	22,007	604,527	17,680	597,835	429,292	34,982	2,981,890	3,149,123
Disposals	-	-	-	-	-	(658,260)	-	-	-	-	(658,260)	(901,296)
Closing Balance as of August 31	N/A	68,013	61,754,630	1,450,057	966,383	5,534,692	616,806	13,937,999	5,738,732	847,189	90,914,501	88,590,871
Net Book Value												
Opening Balance as of September 1	964,997	359,274	21,912,317	112,588	358,269	3,129,738	16,665	2,120,878	794,739	48,157	29,817,622	30,710,974
Closing Balance as of August 31	964,997	396,048	20,695,718	76,824	336,262	3,143,516	45,722	2,102,921	669,904	42,187	28,474,099	29,817,622
Change in Net Book Value	-	36,774	(1,216,599)	(35,764)	(22,007)	13,778	29,057	(17,957)	(124,835)	(5,970)	(1,343,523)	(893,352)
Disposals												
Historical Cost	-	-	-	-	-	675,851	-	-	-	-	675,851	908,621
Accumulated Amortization	-	-	-	-	-	658,260	-	-	-	-	658,260	901,296
Net Cost	-	-	-	-	-	17,591	-	-	-	-	17,591	7,325
Price of Sale	-	-	-	-	-	33,619	-	-	-	-	33,619	118,787
Gain (Loss) on Disposal	-	-	-	-	-	16,028	-	-	-	-	16,028	111,462

Closing costs of leased tangible capital assets of \$193,381 (2021 - \$251,037) representing \$62,760 (2021 - \$251,037) in Furniture and Equipment, \$118,612 (2021 - \$0) in Computer Hardware and Audio Visual Equipment, and \$12,009 (2021 - \$0) in Computer Software are included within the above amounts. Accumulated amortization of \$275,357 (2021 - \$125,518) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 2(f)) is related to buildings with a net book value of \$10,988,440 (2021 - \$11,980,267).

Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus / Deficit		(Restated - Note 2(i))
Amortization of Tangible Capital Assets (Schedule C)	2,981,890	3,149,123
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(16,028)	(111,462)
Total Non-Cash Items Included in Surplus / Deficit	2,965,862	3,037,661

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	328,684	(229,551)
Increase in Accounts Payable and Accrued Liabilities	1,264,086	469,224
Increase in Liability for Employee Future Benefits	23,300	92,500
Increase (Decrease) in Deferred Revenue	23,575	(62,037)
(Increase) in Inventory of Supplies Held for Consumption	(10,832)	(6,814)
(Increase) Decrease in Prepaid Expenses	(81,339)	18,977
Total Net Change in Non-Cash Operating Activities	1,547,474	282,299

Living Sky School Division No. 202

Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 13)
External Sources				
Contractual Agreements				
Mental Health Capacity Building grant	22,842	179,416	188,330	13,928
Invitational Shared Services Initiative grant	52,987	360,000	360,859	52,128
Mental Health Supports grant	28,110	-	5,690	22,420
Safe Talk Training grant	4,233	-	-	4,233
Total Contractual Agreements	108,172	539,416	554,879	92,709
Jointly Administered Funds				
School generated funds	1,270,223	52,080	-	1,322,303
Scholarship funds	137,923	5,846	12,270	131,499
Total Jointly Administered Funds	1,408,146	57,926	12,270	1,453,802
Ministry of Education				
PMR maintenance project allocations	4,081,503	2,054,306	2,427,246	3,708,563
Federal Capital Tuition	996,158	-	-	996,158
Education Emergency Pandemic Support program allocation	2,212,267	-	2,212,267	-
Early Learning Intensive Supports grant	70,553	50,000	75,904	44,649
Air Purification Grant	-	124,014	57,695	66,319
Total Ministry of Education	7,360,481	2,228,320	4,773,112	4,815,689
Total	8,876,799	2,825,662	5,340,261	6,362,200
Internal Sources				
Curriculum and student learning				
School based budgets	2,028,723	-	1,028,723	1,000,000
Total curriculum and student learning	2,028,723	-	1,028,723	1,000,000
Facilities				
Facilities renewal	5,472,859	-	2,709,600	2,763,259
Roofs and boilers	-	500,000	-	500,000
Total facilities	5,472,859	500,000	2,709,600	3,263,259
Information technology				
Payroll/Accounting/HR software	-	1,000,000	-	1,000,000
Staff devices	-	450,000	-	450,000
Server replacement	-	250,000	-	250,000
Total information technology	-	1,700,000	-	1,700,000
Other				
Tax Loss Compensations	3,711,713	-	3,711,713	-
Designated for tangible capital asset expenditures	11,400	-	-	11,400
External Consultants	-	500,000	-	500,000
Innovation Fund	-	100,000	-	100,000
Total Other	3,723,113	600,000	3,711,713	611,400
Professional development				
LINC PD	113,617	-	-	113,617
Staff training	-	50,000	-	50,000
Total professional development	113,617	50,000	-	163,617
Transportation				
Bus replacement	-	1,000,000	-	1,000,000
Fleet vehicles	-	400,000	-	400,000
Total transportation	-	1,400,000	-	1,400,000
Total	11,338,312	4,250,000	7,450,036	8,138,276
Total Designated Assets	20,215,111	7,075,662	12,790,297	14,500,476

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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).

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,736,500 (2021 - \$ 1,713,200) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ \$90,914,501 (2021 - \$88,590,871) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,302,645 (2021 - \$1,302,645) because actual expense may differ significantly from valuation estimates.

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

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

c) Financial Instruments

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

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

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

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

d) Financial Assets

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

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

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

e) Non-Financial Assets

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset.

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

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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 20 years.

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

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

f) Liabilities

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Asset Retirement Obligation (ARO) consists of buildings and short-term buildings that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

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

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

i) Accounting Changes

i) Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's consolidated financial statements as follows:

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$29,459,353	\$358,269	\$29,817,622
Accounts Payable and Accrued Liabilities	\$4,008,264	\$1,302,645	\$5,310,909
Amortization of Tangible Capital Assets	\$3,127,116	\$22,007	\$3,149,123
Accumulated Surplus	\$51,053,437	(\$944,376)	\$50,109,061

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposits	\$ 68,600	\$ 68,600
Credit Union Member Rewards	67,762	63,312
Member Equity in Co-op Organization	66,149	56,522
Total portfolio investments reported at cost or amortized cost	\$ 202,510	\$ 188,434

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual
Governance	\$ 166,620	\$ 170,162	\$ -	\$ -	\$ 336,782	\$ 420,888
Administration	2,451,948	311,773	-	99,068	2,862,789	2,999,863
Instruction	44,973,488	4,467,619	-	931,049	50,372,156	49,768,325
Plant Operation & Maintenance	4,268,552	6,822,041	-	1,267,214	12,357,807	11,055,174
Student Transportation	2,473,374	5,107,561	-	684,559	8,265,494	7,616,170
Tuition and Related Fees	-	307,011	-	-	307,011	332,595
School Generated Funds	-	1,471,136	-	-	1,471,136	686,652
Complementary Services	3,203,431	198,478	-	-	3,401,909	3,268,005
External Services	686,331	749,862	-	-	1,436,193	1,271,167
Other	-	-	5,336	-	5,336	9,175
TOTAL	\$ 58,223,744	\$ 19,605,643	\$ 5,336	\$ 2,981,890	\$ 80,816,613	\$77,428,014

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, and accumulating paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries,

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performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 1,233,500	\$ 1,617,300
Current period service cost	110,600	146,600
Interest cost	25,700	26,600
Benefit payments	(83,400)	(69,500)
Actuarial (gains)	(171,900)	(469,800)
Plan amendments	-	(17,700)
Accrued Benefit Obligation - end of year	1,114,500	1,233,500
Unamortized net actuarial gains	622,000	479,700
Liability for Employee Future Benefits	\$ 1,736,500	\$ 1,713,200

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 110,600	\$ 146,600
Amortization of net actuarial (gain) loss	(29,600)	6,500
Plan amendments	-	(17,700)
Benefit cost	81,000	135,400
Interest cost	25,700	26,600
Total Employee Future Benefits Expense	\$ 106,700	\$ 162,000

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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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:

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	441	3	444	450
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70 %	6.05% / 11.70 %
Member contributions for the year	\$ 3,288,376	\$ 961	\$ 3,289,337	\$ 3,324,509

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

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	2022	2021
Number of active School Division members	527	511
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,424,080	\$ 1,374,442
School Division contributions for the year	\$ 1,424,080	\$ 1,374,442
Actuarial extrapolation date	Dec-31-2021	Dec-31-2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

7. ACCOUNTS RECEIVABLE

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

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 492,712	\$ -	\$ 492,712	\$ 821,396	\$ -	\$ 821,396
Total Accounts Receivable	\$ 492,712	\$ -	\$ 492,712	\$ 821,396	\$ -	\$ 821,396

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
Accrued Salaries and Benefits	\$ 2,242,916	\$ 1,964,535
Supplier Payments	3,029,092	2,043,225
Liability for Asset Retirement Obligation	1,302,645	1,302,645
Accrued Interest Payable	342	504
Total Accounts Payable and Accrued Liabilities	\$ 6,574,995	\$ 5,310,909

The school division recognized an estimated liability for asset retirement obligation of \$1,302,645 (2021 - \$1,302,645) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2022	2021
Capital Leases:	Concentra Bank - Copier Lease repayable in annual installments of \$63,804 including interest at 3.994%. The lease is due August 2024.	\$ 130,054	\$ 191,635
	Cisco Systems Capital Canada -Hardware and software lease repayable in annual installments of \$85,775 and one additional payment at end of contract of \$46,152. The lease is due September 2023.	131,926	-
Total Long-Term Debt		\$ 261,980	\$ 191,635

Future repayments are estimated as follows:			
	Capital Leases		Total
2023	\$ 154,427	\$	154,427
2024	114,805		114,805
Total	269,232		269,232
Less: Interest and executory cost	7,252		7,252
Total future repayments	\$ 261,980	\$	261,980

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases	2022	2021	
Principal	\$ 147,355	\$ 147,355	\$ 108,866	
Interest	6,911	6,911	9,456	
Total	\$ 154,266	\$ 154,266	\$ 118,322	

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Non-Capital deferred revenue:				
Jordan's Principle	\$ 1,112,054	\$ 1,172,028	\$ 1,148,453	\$ 1,135,629
Total Deferred Revenue	\$ 1,112,054	\$ 1,172,028	\$ 1,148,453	\$ 1,135,629

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community & Inter-Agency Liaison	Other Programs	2022	2021
Revenues:					
Operating Grants	\$ 1,019,974	\$ 582,000	\$ 274,121	\$ 1,876,095	\$ 1,819,371
Fees and Other Revenues	-	-	52,332	52,332	51,316
Total Revenues	1,019,974	582,000	326,453	1,928,427	1,870,687
Expenses:					
Tuition & Other Related Fees	-	-	-	-	907
Salaries & Benefits	1,011,860	1,986,595	204,976	3,203,431	3,166,157
Instructional Aids	23,525	-	2,644	26,169	33,721
Supplies and Services	10,294	-	128,612	138,906	52,186
Non-Capital Equipment	3,576	-	-	3,576	460
Communications	43	-	1,355	1,398	1,388
Travel	494	-	-	494	608
Professional Development (Non-Salary Costs)	-	-	3,817	3,817	2,192
Student Related Expenses	4,456	-	19,662	24,118	10,328
Contracted Transportation & Allowances	-	-	-	-	58
Total Expenses	1,054,248	1,986,595	361,066	3,401,909	3,268,005
(Deficiency) of Revenues over Expenses	\$ (34,274)	\$(1,404,595)	\$ (34,613)	\$ (1,473,482)	\$(1,397,318)

12. EXTERNAL SERVICES

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

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

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Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Following Their Voices	Associate Schools*	Other Programs	2022	2021
Revenues:						
Operating Grants	\$ 360,000	\$ -	\$ 511,542	\$ -	\$ 871,542	\$ 942,817
Fees and Other Revenues	-	133,609	-	177,040	310,649	156,191
Total Revenues	360,000	133,609	511,542	177,040	1,182,191	1,099,008
Expenses:						
Grant Transfers	240,000	-	-	-	240,000	200,000
Tuition & Other Related Fees	-	-	167,308	-	167,308	95,430
Salaries & Benefits	68,086	151,798	312,181	154,266	686,331	773,802
Instructional Aids	-	-	478	-	478	1,287
Supplies and Services	-	-	-	186,800	186,800	131,524
Non-Capital Equipment	-	-	-	-	-	37
Building Operating Expenses	-	-	29,756	5,413	35,169	27,517
Communications	-	-	1,220	-	1,220	1,227
Professional Development	-	2,708	599	-	3,307	241
Student Related Expenses	52,773	-	-	-	52,773	30,633
Contracted Transportation & Allowances	-	-	-	62,807	62,807	9,469
Total Expenses	360,859	154,506	511,542	409,286	1,436,193	1,271,167
Excess (Deficiency) of Revenues over Expenses	\$ (859)	\$ (20,897)	\$ -	\$ (232,246)	\$ (254,002)	\$ (172,159)

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

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian School	Meadow Lake Christian Academy	2022	2021
Revenues:				
Operating Grants	\$ 255,845	\$ 255,697	\$ 511,542	\$ 509,512
Total Revenues	255,845	255,697	511,542	509,512
Expenses:				
Tuition & Other Related Fees	66,753	100,555	167,308	95,430
Salaries & Benefits	157,405	154,776	312,181	387,677
Instructional Aids	112	366	478	1,287
Non-Capital Equipment	-	-	-	37
Building Operating Expenses	29,756	-	29,756	24,113
Communications	1,220	-	1,220	1,227
Professional Development	599	-	599	241
Student Related Expenses	-	-	-	(500)
Total Expenses	255,845	255,697	511,542	509,512
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus presented

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in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
	(Restated - Note 2(i))			
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 29,817,622	\$ 1,655,958	\$ 2,999,481	\$ 28,474,099
Less: Liability for Asset Retirement Obligation	(1,302,645)	-	-	(1,302,645)
Less: Debt owing on Tangible Capital Assets	(191,635)	(217,700)	(147,355)	(261,980)
	28,323,342	1,438,258	2,852,126	26,909,474
Designated Assets (Schedule F)	20,215,111	7,075,662	12,790,297	14,500,476
Unrestricted Surplus	1,570,608	-	-	1,570,608
Total Accumulated Surplus	\$ 50,109,061	\$ 8,513,920	\$ 15,642,423	\$ 42,980,558

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 8, 2021 and the Minister of Education on September 10, 2021.

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- student transportation services contract, variable monthly cost based on routes, with FirstCanada ULC for the period July 1, 2018, to June 30, 2025, with a school division option to extend the contract to June 30, 2028. Costs for the current year were \$3,575,149 (2020 - \$3,250,454)

16. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$836,250.

17. RISK MANAGEMENT

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

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i) Credit Risk

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

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

The aging of other accounts receivable as at August 31, 2022, was:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 317,446	\$ 101,207	\$ -	\$ -	\$ 216,239
Net Receivables	\$ 317,446	\$ 101,207	\$ -	\$ -	\$ 216,239

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

ii) Liquidity Risk

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

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

August 31, 2022					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,574,995	\$ 5,272,350	\$ -	\$ -	1,302,645
Long-term debt	261,980	-	149,622	112,358	-
Total	\$ 6,836,975	\$ 5,272,350	\$ 149,622	\$ 112,358	\$ 1,302,645

iii) Market Risk

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

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Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$5,800,000 with interest payable monthly at a rate of prime per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by:

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

Foreign Currency Risk

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

18. COVID-19 PANDEMIC

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