



Living Sky School Division No. 202

Growth Without Limits, Learning For All

ANNUAL REPORT 2017-18

kokom says . . .

kaskihōwin

*"Learn your culture. Care
for one another. Go to
school and do your
best every day."*

Theresa Sapp, Little Pine First Nation
Living Sky Elders' Council



#everydaymatters

#meaningfulrelationships



Class of 2030

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School Division Contact Information



Living Sky School Division No. 202

Growth Without Limits, Learning For All

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

Letter of Transmittal



Honourable Gordon S. Wyant Q.C.
Minister of Education

Dear Minister Wyant:

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 2017-18 annual report. This report presents an overview of the Living Sky School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Ronna D. Pethick, Board Chair

Introduction

This annual report presents an overview of the Living Sky School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017. This report provides a snapshot of Living Sky School Division, its governance structures, students, staff, programs and facilities. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Governance

The Board of Education

Living Sky School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”. Living Sky School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 26, 2016 to serve a four-year term. Board of Education members are:

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

School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of the 28 schools in Living Sky School Division. Associate and Hutterian schools are not required to have SCCs established. All Living Sky Division schools have in common the importance of SCCs as mechanisms for connecting community and school. SCCs play a role in governance and most have established formal processes to foster community and parent involvement. For example, Medstead Central School’s SCC planned a literacy night for children ages 3-12 and their families. Together with their staff, families participated in literacy games, reading challenges, and other activities. The evening was a great success and the council continues to work on offering engaging evenings for their community. Maymont School’s SCC also planned events to bring community together. Maymont Central School has students from two communities. The SCC is dedicated to building meaningful relationships and connections with one another. To foster these relationships, events were planned for families to come together and get to know one another.

The Education Regulations, 2015 require School Community Councils to work with school staff to develop annual school learning improvement plans and to recommend these plans to the

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

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In January 2018, Living Sky School Division conducted the annual SCC Workshop for the 23 SCCs. Brenda Vickers, Director of Education, shared the 2017-2020 Strategic Plan with the SCC members. SCC members had an opportunity to work alongside the Board of Education and Senior Leadership Team and shared ideas of how their schools could support the strategic plan and ensure the future success of students.

The Board of Education provides equal funding of \$2,000 to each SCC, for a total funding amount of \$46,000 in 2017-18. SCCs use this funding in a variety of ways, including supporting meeting expenses, promoting parent/caregiver and student engagement through welcome day pancake breakfasts, family reading nights, camp scholarships and sponsoring student fitness programs. Schools have started to adjust meeting times to accommodate members' schedules. For example, some schools hold luncheon meetings and virtual meetings to encourage member participation. The division continues to find authentic ways to involve the SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.

School Division Profile

About Us

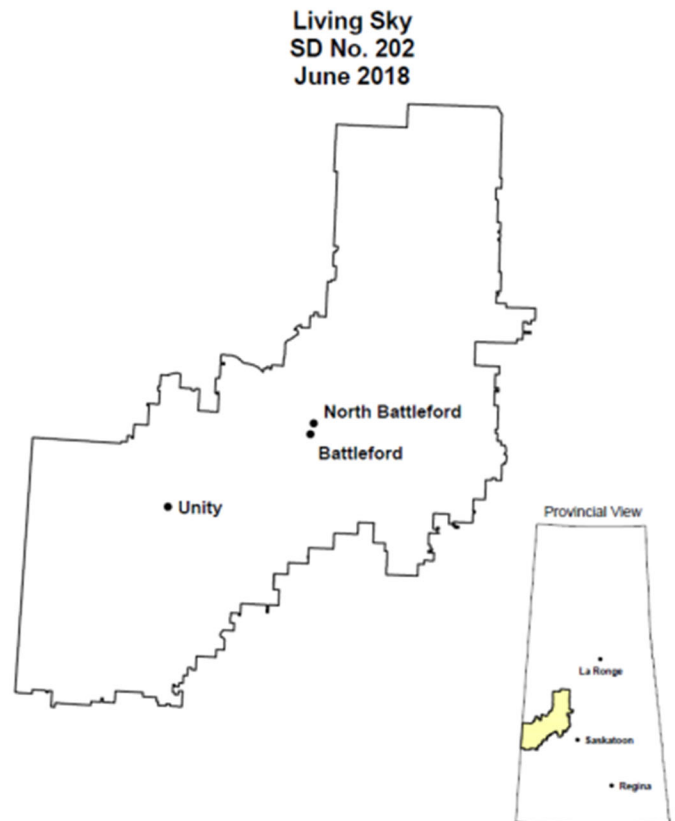
Living Sky School Division is situated in Northwest Central Saskatchewan. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

Currently, 28 schools are located in 18 communities within the division. Our schools include Prekindergarten-12, elementary, high schools and alternate schools with a student population of approximately 5,600 students. Our diverse school population is reflected in a wide variety of programming that meets the guidelines of Saskatchewan Core curricula while supporting the local needs of the community.

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 our website:

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



Division Philosophical Foundation

Mission Statement

Shaping Our Future Through Thoughtful Schools

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

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

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

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

We believe:

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

Community Partnerships

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

Living Sky School Division understands and recognizes that elders have an important role in Indigenous culture and tradition. As such, the Living Sky School Division's Elders' Council provides guidance for the Board and school division staff. It ensures that the history and the traditions of the people are kept alive and shared in a truthful and honourable way. In 2017-18, the Elders Council participated in a successful division-wide attendance campaign by lending their images and quotes about the importance of school for posters that were displayed in our schools.



Living Sky School Division Board of Education is committed to focusing on student achievement and engagement. With that in mind, we developed the Class of 2030 "It takes a community to educate a child" project and piloted it in the City of North Battleford in 2017-18. The division joined forces with community stakeholders including city council, local businesses, community organizations, Elders, justice and health services, First Nation communities/organizations and community leaders, to collectively provide support in addressing and eliminating barriers to students' daily attendance at, and meaningful engagement with, school.

Living Sky School Division continues to work with partner agencies to form the Community Threat Assessment Support Protocol team (CTASP). The Ministry of Social Services, Light of Christ 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 promised to work 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 the threatening situations or evidence promptly, to collaborate effectively, and to make use of a broad range of expertise.

Living Sky School Division and the community of the Battlefords endured a winter of crisis during the 2016-17 school year. The community had a number of losses due to completed suicides of youth. To assist the division with support through the crisis, Kevin Cameron, Director of Canadian Center for Threat Assessment and Trauma Response, assisted with the creation of the Battlefords Better Together Team (BBTT). The BBTT consisted of a large group of agencies as well as community-based organizations working together to wrap around distraught families and to plan for supports moving forward in the months ahead.

The BBTT consisted of:

- School Divisions
- Canadian Mental Health Association
- Big Brothers/Big Sisters
- Boys and Girls Club
- Saskatchewan Health Authority
- Social Services
- Corrections
- RCMP
- Kanaweyimik
- Interministerial Group from our religious community
- Public Health
- Mental Health
- Catholic Family Services
- City of North Battleford
- Town of Battleford

Living Sky School Division has also established partnerships with Eagle's Nest Youth Ranch, KidsFirst, Mental Health Working Group, Bridges for Children, Wraparound Leadership Team, and Youth in Custody. Each of the partnerships listed supports programming for students and their families.

Program Overview

In order to provide the best education possible for all students, Living Sky School Division (LSSD) offers a wide range of programs in each of its schools.

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

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

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

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

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2017-18 was the fourth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

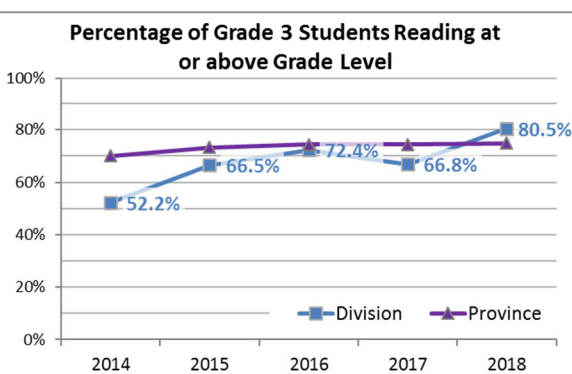
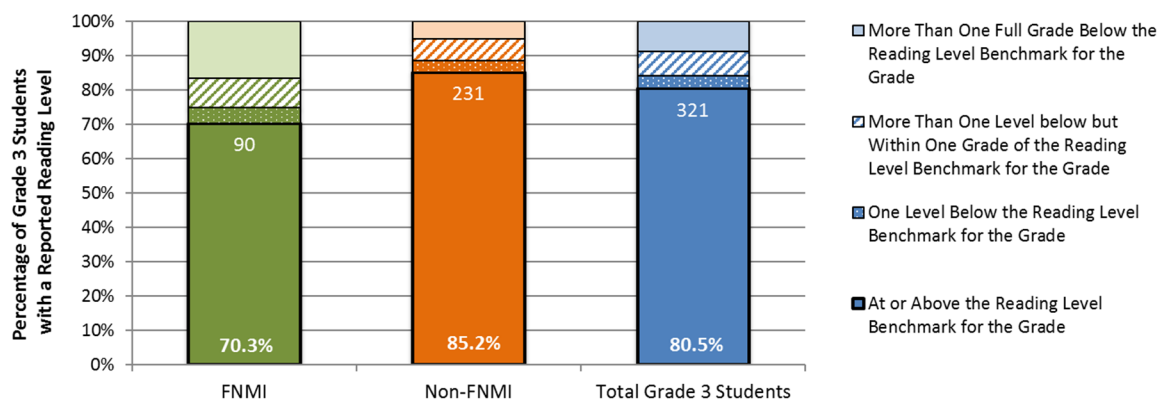
ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

School division goals aligned with Reading, Writing and Math at Grade Level outcome	Living Sky School Division's reading and writing goals align with the provincial ESSP outcome and priority. In alignment with the provincial ESSP, Living Sky School Division's goal is by June 2020, 80% of students in grades 2, 5, 8 & 10 will be proficient on identified numeracy outcomes according to LSSD performance assessment tasks.
School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome	Reading and Writing In 2017-18 there was a continued focus on teacher pedagogy to enhance a balanced literacy program in alignment with Saskatchewan Reads. Grade 3 teachers attended two workshops and were supported in their move to guided reading and differentiating independent student learning activities. Teachers focused on engaging every student in tasks that met their individual reading and writing goals. Funds for guided reading groups and classroom libraries were provided to each Grade 3 teacher to supplement existing resources. Fountas and Pinnell testing in grades one to three continued in the fall to assist teachers in getting to know their students as readers. The assessment results were used to set up small groups for instruction in grades one to three. Kate Carlisle, Literacy Consultant, focused on supporting schools where challenging needs emerged from the reading data. Leveled Literacy Interventions continued in all schools via their Literacy Coach as a Tier 2 support. Many schools purchased additional literacy kits to support guided reading instruction in primary classrooms. Tier 3 supports, utilizing Roadways to Reading, Barton, and other language program interventions continued to be utilized primarily by Student Services teachers. Students with language difficulties were provided new and additional supports through language modules created by Speech & Language Pathologists. To enhance professional learning opportunities a series of videos were created last spring. Each video highlights a Living Sky SD teacher, their students, and commentary about literacy instruction. These videos were made available on the Professional

	Learning Hub along with a Facilitator's Guide for reflective viewing to initiate professional conversations about literacy instruction. Reading and writing continue to be the key focus of every literacy program in Living Sky classrooms. Writing about reading was emphasized as a first step to developing proficient writers in the elementary grades. Alignment among small group reading instruction, writing (about texts), word work (vocabulary/spelling) and writing craft is still a work in progress. Writing data indicates that additional shifts in pedagogy are required to ensure that students have time and processes to develop ideas, embedded choices of forms to meet purpose, authentic audiences, and ongoing feedback relative to personal goals. Teachers also participated in writing workshop professional learning days to transition from collaboratively assessing a single piece of student writing in grades 3, 6, 9, and 12 to using provincial writing rubrics to assess students' writing across multiple samples in grades 4,7, and 9. Teachers supported each other in their learning as they gathered in transition groups: Grade 3 teachers met with Grade 4 teachers; Grade 6 teachers with Grade 7; Grade 9 teachers with Senior English teachers. Workshops emphasized the importance of student talk before writing, teacher modelling, writer's workshop, and effective feedback, in addition to assessment utilizing provincial rubrics. Samples of student writing were collected across all grades. These writing selections are now being placed in a continuum of writing development to assist teachers and students in seeing how a piece of writing exemplifies a set of skills and writer's craft. Students in early years had access to pre-writing modules created by our Occupational Therapists. Through the delivery of these modules students focused on developing core body strength to assist with attending to both reading and writing.
Measures for Reading, Writing and Math at Grade Level	
Proportion of Grade 3 Students Reading At or Above Grade Level	
Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond. The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.	

Reading Results Data, Living Sky SD 202, Grade 3, 2017-18



Proportion of Grade 3 Students with Reported Reading Levels, 2017-18

	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)	128	96.2%	2.3%	1.5%	133
Division (Total)	399	93.4%	5.9%	0.7%	427
Province (FNMI)	2,433	93.5%	4.2%	2.3%	2,601
Province (Total)	13,146	88.9%	10.1%	1.0%	14,793

Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (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 FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

Analysis of results

Living Sky School Division teachers and administrators have worked diligently to enhance students' opportunities to improve their reading. To achieve the provincial target of 80% proficiency or higher in Grade 3, two years prior to 2020 has demonstrated the power of collective efficacy! Not to rest on our laurels, we know that there are still 20% of our students who are at risk of not graduating because of low literacy skills. While we continue to close the gap between FNMI and non-FNMI reading achievement there is still more to do to ensure that students and families value the importance of reading and school engagement so that regular attendance can feed continuous learning, especially in the areas of literacy and numeracy.

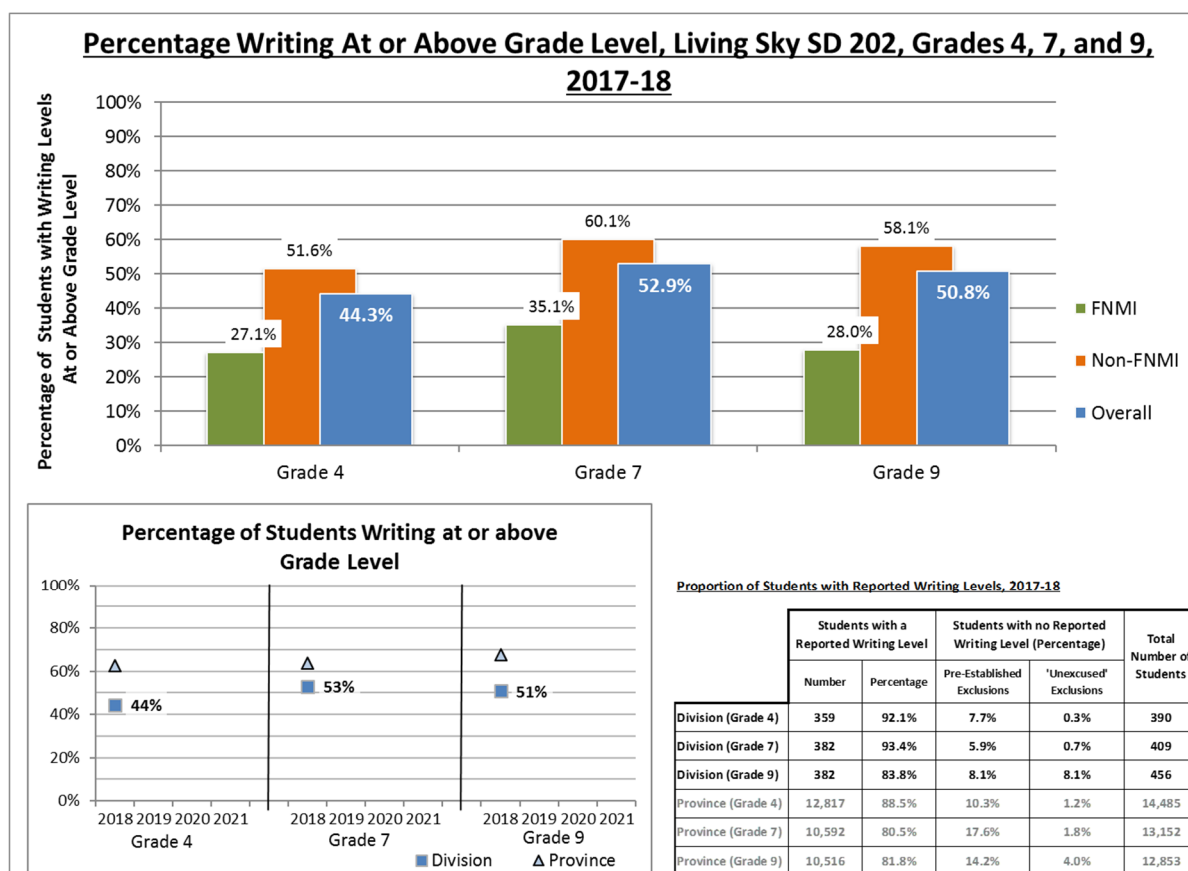
As we continue to track our reading data in grades 1, 2, and 3, we note that lower numbers of students are proficient in grades 1 and 2 so continued emphasis on effective balanced literacy instruction in all classrooms, with the added support of Tier 2 and Tier 3 reading interventions are critical to keeping our trend in an upward pattern.

The Fountas and Pinnell Benchmark Assessment system is used to collect individual data from all Living Sky School Division students in the fall and in the spring. The updated 3rd edition assessment tool has higher levels of rigour for comprehension skills so there will be increased expectations for students to achieve proficiency in the 2018-19 school year.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.



Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (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 FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

Analysis of results

While Living Sky School Division students' reading scores have improved over the years, with grade 3 students meeting the provincial target this year, the baseline writing score data shows that there is a disconnect between reading and writing skill development. Students in Living Sky School Division have reported writing scores that fall below the provincial average at grades 4, 7, and 9. There is also a much larger gap between FNMI students and non-FNMI students' writing results than there is in reading results. Upon further analysis of the writing data it was noted that almost 40% of students were deemed to fall just below proficient, and approximately 10% required a Tier 3 intervention. Grade 9 students were also seemed to be at higher risk of not submitting completed writing projects for assessment.

Teachers in Living Sky School Division are accustomed to collaboratively scoring students' work within and among schools using a co-constructed analytical rubric. The change to the provincial holistic rubric was introduced in multi-grade division workshops. Teachers continue to balance their assessment of writing using both types of rubrics.

Additional professional learning opportunities, using researched based practices, will continue in 2018-19. Many schools have highlighted writing as a target in their 2018-19 school learning improvement plans. The data collection model will also be adjusted in the spring of 2019 to ensure that students' most recent achievement will be reflected in the reported writing score. A focus of Grade 9 teachers will be to ensure that writing samples are collected as works are in development for two purposes: first, to ensure feedforward comments are available to enhance student writing and, second, that a score for every student is available when data is collected.

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

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome	Our work in this important area mirrors the province's ESSP and the goals established align with LSSD local initiatives and priorities. We share the common belief that if all of our students do well in reading, writing and numeracy that we will see our FNMI students experience greater success at school. In alignment with the ESSP, Living Sky School Division has made improving graduation rates and engagement for our First Nations, Métis and Inuit Students a priority in our Strategic Plan. We have set goals to: • Increase Students' Graduation Rate and Reduce the Grade 12 Graduation Disparity between FNMI and Non-FNMI Students. Our efforts will focus on improving school attendance, increasing student engagement, and developing literate students who will be able to successfully transition to post-secondary education. • Enhance Meaningful Relationships with Students, Parents, Families, Community Partners including First Nations and Métis Partners. We understand that meaningful relationships occur when partners are sincere about wanting to work together to reach common goals. They involve sharing information and a willingness of all parties to act. Meaningful relationships are built upon trust, open communication and acceptance. We share the same goal of raising students to be successful citizen through a supportive environment.
School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First	Living Sky School Division focussed on improving educational success for our First Nations, Métis, and Inuit students. The following are approaches and strategies that were undertaken in the 2017-18 school year: • Elder's Council-The Elder's Council met five times last year. They were involved in actions around Living Sky School Division's Strategic Plan. The Elders participated in an advertising campaign that focussed on improving attendance. Elders also

Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

- participated in the beginning development of a traditional knowledge booklet, supported land based learning, and created a cultural directory.
- “Time to Listen” – Living Sky School Division Administrator’s Council spent the day listening to Elder’s, FNMI parents, FNMI students, and FNMI staff share their experiences working, engaging and attending Living Sky Schools.
 - Invitational Shared Services Initiative (ISSI) Gateway to Success – The program is in its fourth year at North Battleford Comprehensive High School and is a successful support to the students at NBCHS. Up to 100 students a day connected with the Gateway classroom either through assigned time, before school, lunch hours, after school or evening programming. Students were given academic support, emotional support, developed relationships, solved problems, and other assistance that was required for students to be successful. Attention was focussed on improving engagement, attendance and graduation.
 - Following Their Voices – Cando Community School was in its third year of implementation of Following Their Voices. The school learning improvement plan imbedded the discursive strategies, goals for professional learning plans and is changing the culture of the school and working to engage families.

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

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2017-18

Subject	All Students		Non-FNMI		FNMI	
	Province	Living Sky	Province	Living Sky	Province	Living Sky
English Language Arts A 10 (Eng & Fr equiv)	74.2	70.3	77.3	77.9	62.1	54.4
English Language Arts B 10 (Eng & Fr equiv)	73.6	72.7	76.7	79.4	61.0	58.2
Science 10 (Eng & Fr equiv)	72.7	71.5	76.0	80.0	59.9	54.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	71.2	77.0	77.8	61.6	60.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	72.1	75.8	74.9	61.7	55.6
English Language Arts 20 (Eng & Fr equiv)	74.8	74.0	77.0	77.3	63.9	62.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	71.7	70.2	75.7	62.8	60.2
Math: Foundations 20 (Eng & Fr equiv)	74.7	76.5	76.4	79.0	65.3	61.2

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2018

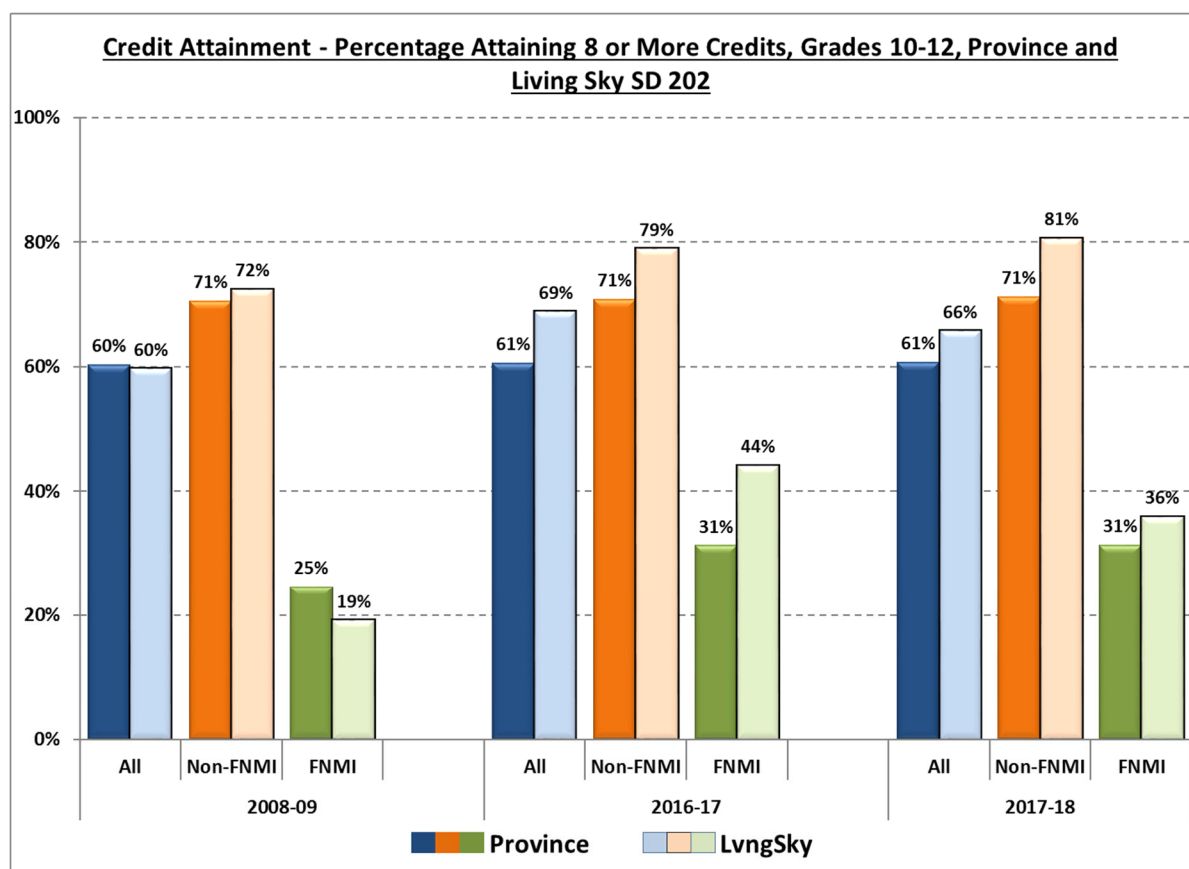
Analysis of results

Living Sky School Division's teachers continue to enhance their pedagogy to improve all students' achievement in all subject areas. In 2017-18, the average final marks for all Living Sky School Division students were similar to the provincial averages. Similar to last year, our FNMI students' average final marks are below those of our non-FNMI students. Administrators and teachers continue to address the mark disparity utilizing graduation coaches, strengthening relationships via Following their Voices initiatives, and increasing opportunities for culturally relevant activities within the curriculum. Many schools have also scheduled Response to Intervention times within their daily timetables to offer extra academic support and to provide opportunities for enriching engagement activities relevant to student choice.

Credit Attainment

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

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



Notes: 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 FNM or I, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2018

Analysis of results

Living Sky School Division administrators, teachers, and career counsellors have worked diligently over the past year to provide supports, opportunities, and check-ins to ensure the students were on track to attain their required credits. The data from 2017-18 shows a slight increase in non-FNMI students attaining eight or more credits and a slight decline for FNMI students. While credit attainment has been improving over time for FNMI students in Living Sky School Division, last year's slight decline is a reminder that there is still much work to be done to ensure that all students' teachers have a growth mindset, continue to expand their culturally responsive pedagogy, and enhance their relationships with students and their families. Credit recovery options were introduced last year, and a continued effort to make this option viable continues.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

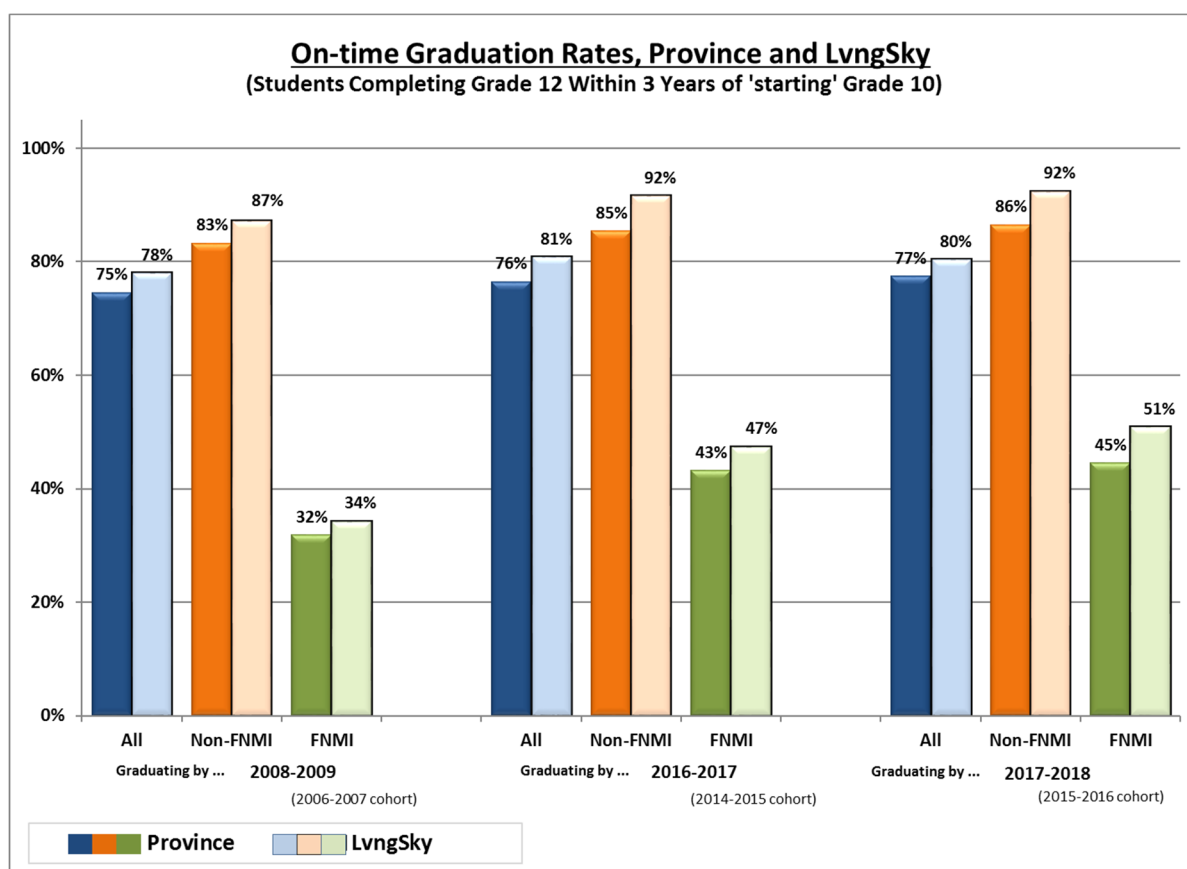
School Division goals aligned with the Graduation Rates outcome	Living Sky School Division's graduation rates goals are aligned with the ESSP outcome area. By June 30, 2020, LSSD will achieve an 85% three-year graduation rate.
School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome	A Graduation Rate Committee comprised of Central Office personnel, in school administrators and teachers was formed in the fall of 2017. The committee's scope and roles were defined and the following actions ensued: • Graduation, Credit Attainment, Attendance and OurSCHOOL data were analyzed to inform next steps. • Audits of the school role from "My Student First Classroom" were conducted in most schools and followed up with a two-point action plan. • Best practices for transitioning students were shared and reviewed. • All teachers in grades 8-12, guidance counsellors, and administrators were introduced to Xello (formerly Career Cruising). • Students in grades 8-12 were encouraged to use Xello to support career research, career planning, and graduation pathway planning. • Grade 9 and 10 students created Graduation Plans using a common template. • Eligible (2018) Grad Student lists were created in the fall and used to track credit attainment, to flag at-risk students and create a support plan, and celebrate successes in June! • A Credit Recovery procedure was developed and implemented. Other actions to support increasing graduation rates included: • School-based career counsellors continued to administer Career Orientation Placement and Evaluation Survey (COPES) assessment to Grade 11 students and analyze the results with students and their families. • High School students were supported in their endeavours to pursue job shadows, attend post-secondary spend-a-days, and career symposiums. The ISSI graduation coach program at North Battleford Comprehensive High School continued to support FNMI high school students in achieving credits toward graduation.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time (within 3 years)

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

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



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

Source: Ministry of Education, 2018

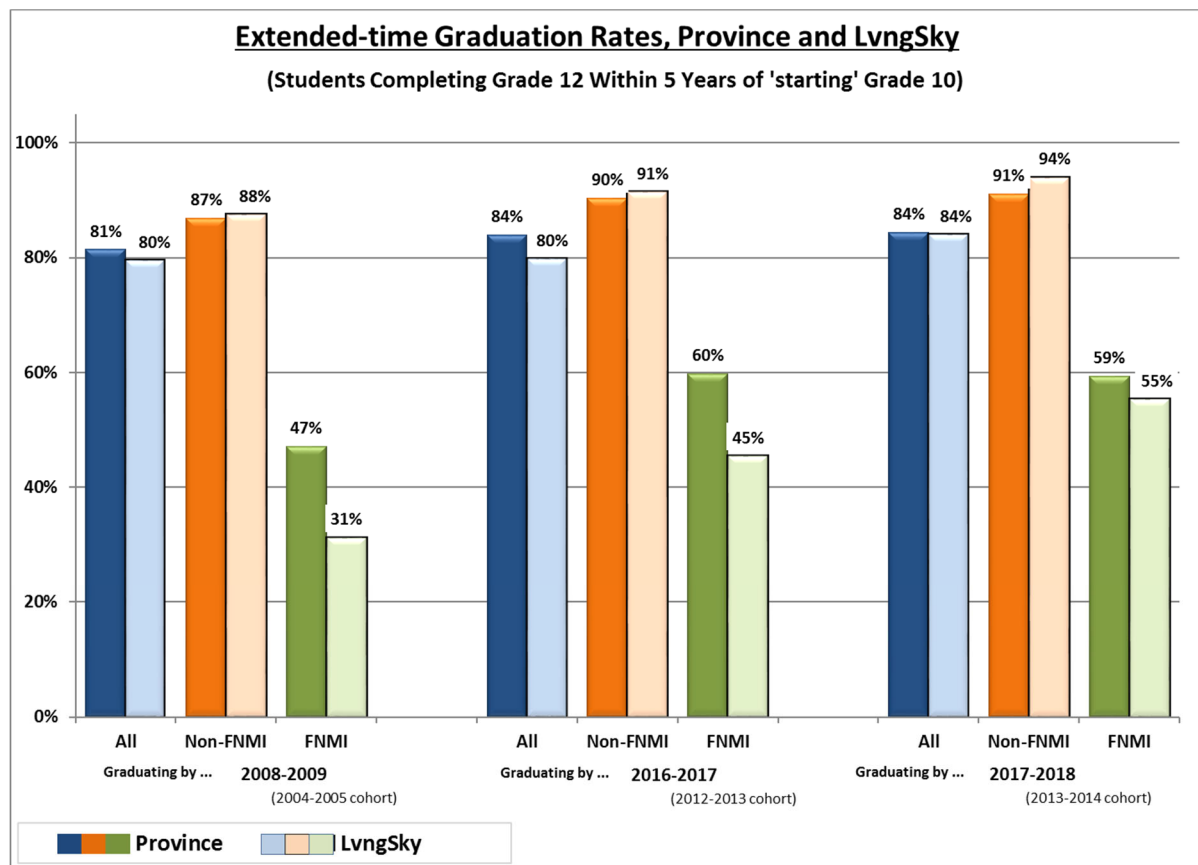
Analysis of results

Living Sky School Division's three-year graduation rate continues to be above the provincial results. The most important gains were in the increasing percentage of self-identified First Nations, Métis and Inuit students graduating on-time in 2017-18. This steady upward trend is noteworthy. While maintaining modest overall growth is worth celebrating, the number of students who continue to persist in their studies, attaining skills and knowledge that will see them live as successful citizens is our true goal! The Grade 10 cohort data for Living Sky School Division students shows that our overall graduation rate is 80%. It is our intention to increase our efforts via our Graduation Plan to achieve an overall graduation rate of 85% in 2020.

Grade 12 Graduation Rate: Extended-Time (within 5 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. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to

self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

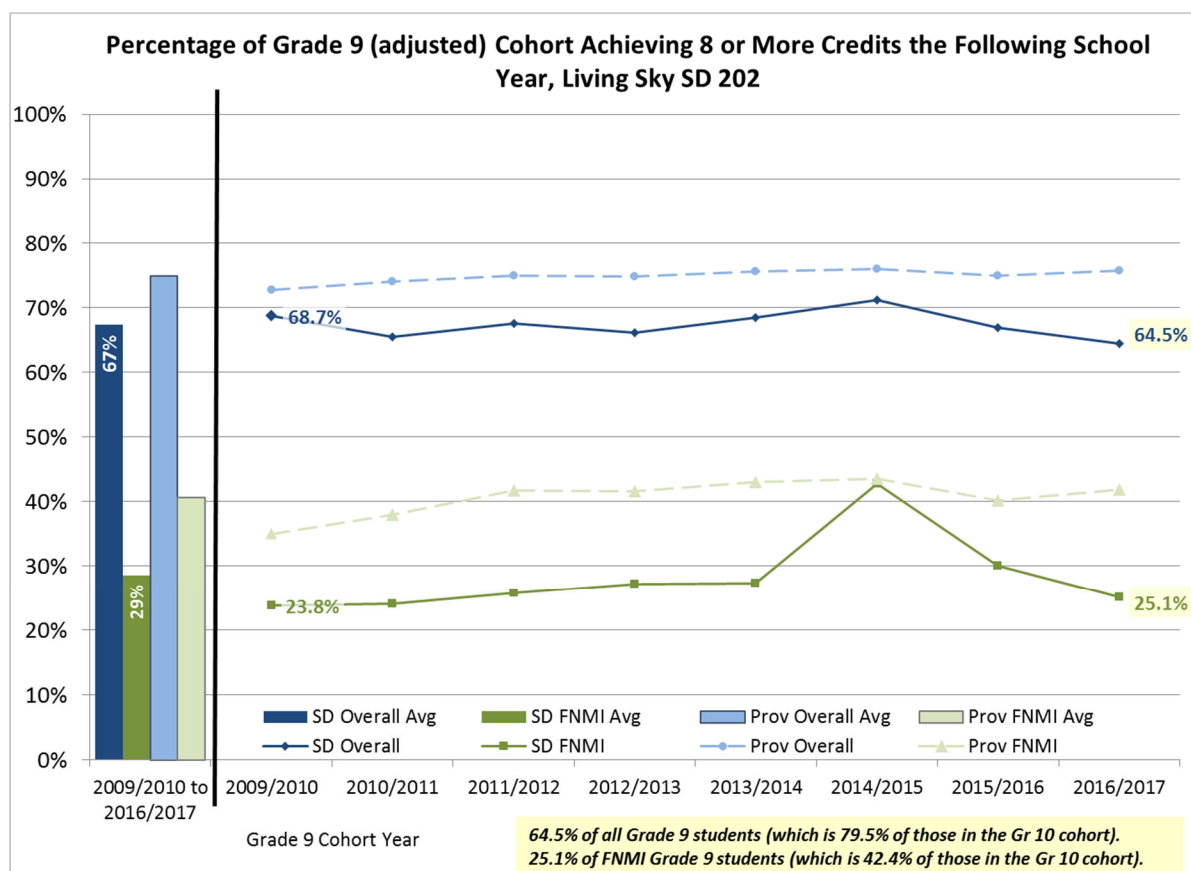
Analysis of results

Students requiring more time to complete credits and attain the academic, social, and emotional skills required to be successful citizens are welcomed and in some instances, the four or five-year grad plan is purposefully developed with families to ensure successful transitions. Living Sky School Division's trend line shows steady improvement in five-year graduation rates for both FNMI and non-FNMI students.

Grade 9 to 10 Transition

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

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the 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 FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

Analysis of results

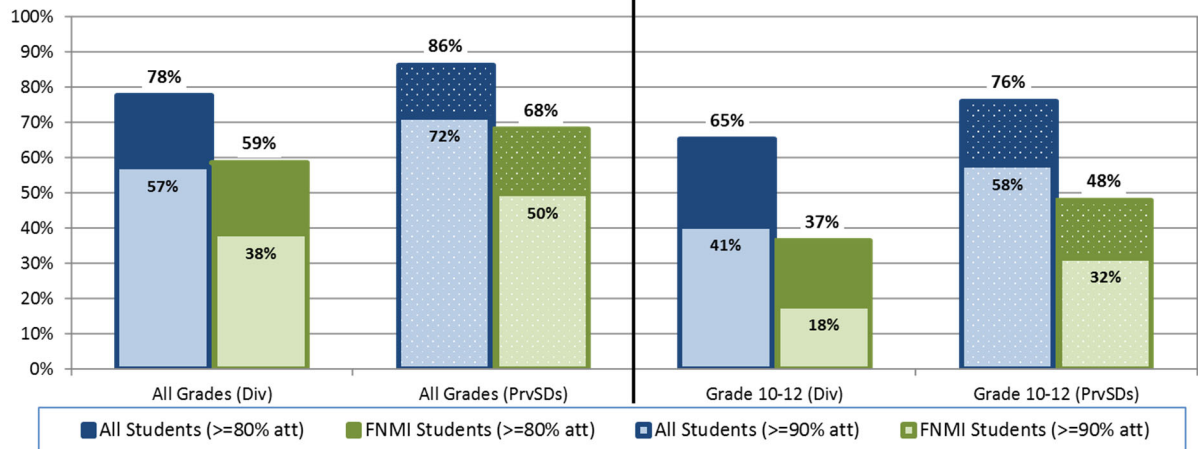
Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. The continued slow downward trajectory of successful grade 10 credit attainment will result in a more detailed look by the Graduation Committee in 2018-19. While several new actions were planned in the 2017-18 school year, many did not take place soon enough to measure their impact on Grade 10 students' credit attainment. The 2018-19 school year data will provide a better measure. A continued emphasis on building relationships with new students to high school, formulating graduation plans, expanding the use of Xello to inspire and support career planning, and more attention to understanding and implementing supports to make high school credits attainable will be in the plan moving forward. Efforts to support middle years' students in numeracy and reading are underway in the current school year.

Attendance

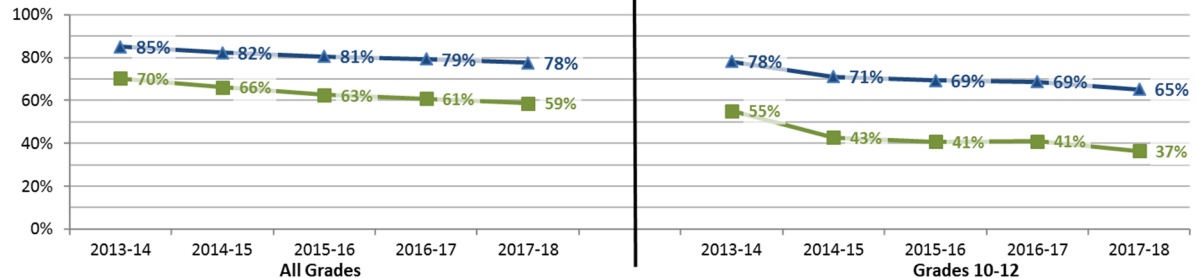
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

Percentage of Students With at Least 80% (and 90%) Attendance, Living Sky SD 202 and Provincial School Divisions, 2017-18



Student Attendance - Pct of Students with at least 80% Attendance, Living Sky SD 202, 2013-14 to 2017-18



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

Analysis of results

Attendance is a targeted focus and a goal outlined in the Living Sky School Division Strategic Plan. Year over year fewer students attend less than 80% of the time (overall 78% down from 85% five years earlier). The decline is even more evident at the Grade 10-12 level, especially for FNMI students. This is a concern for our Division and specific actions have been identified to help support a change in this trend. To improve the success of our students, we must improve student attendance. Actions such as an attendance campaign was created to support the message with families around the fact that every day matters.

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten

School division goals aligned with the Early Years outcome

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

School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early Years outcome

Living Sky School Division continues to put a strong emphasis on offering quality instruction to our early years programs. Prekindergarten teachers and educational assistance completed the Hanen Training of ABC and Beyond which gives teachers strategies to build emergent literacy skills. Kindergarten teachers implemented Story Champs into their classroom to support the development of language and early literacy skills.

As in previous years, data from the EYE was used to create plans that responded to the students and classroom needs. Living Sky School Division continues to have strong partnerships with Saskatchewan Health, Early Childhood Intervention Program (ECIP) and Kids First. EYE division data was shared with these partners to support collaborative teams to address the complex needs of students.

Living Sky School Division launched a pilot program themed around "It takes a community to educate a child". The project was implemented at one school in the division. It included engaging businesses, city officials, school and division staff and families to come together to support the class of 2030. One business has adopted the class of 2030 and has committed to supporting the students and their families over the next 13 years. They have planned activities, participated at events at the school, and planned family engagement activities. The response was very positive for all involved.

Early Entrance programs are for children 3 and 4 years old who meet the criteria set out by the Ministry of Education as having Intensive Needs. These children are provided with programming and support to prepare them socially and academically for the school system. Living Sky School Division supported three Early Entrance children both financially by paying for playschool fees and/or Educational Assistant positions and through Inclusion and Intervention Plan programming. Our Early Learning Consultant is vital in collaborating with parent and playschool in order to ensure these children receive programming that will increase their growth and get them as ready as possible for entrance into Kindergarten.

Measures for Early Years

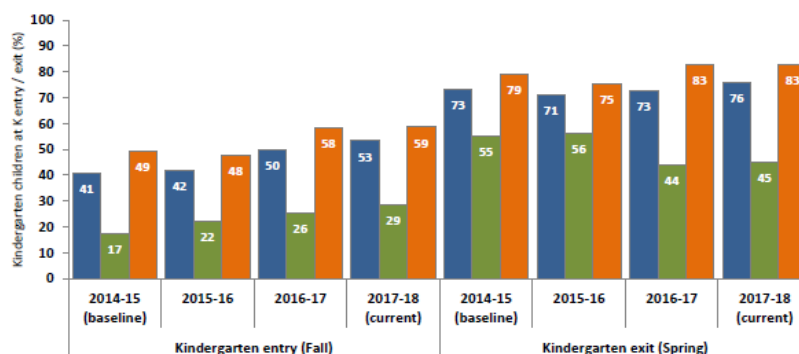
Early Years Evaluation

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

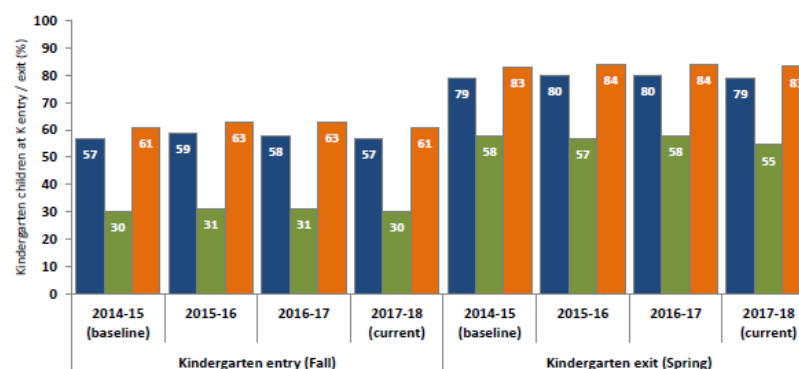
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three years following, as well as the provincial results for each category.

Readiness for school: children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline) through to 2017-18 (current)

Living Sky SD 202



Saskatchewan (all divisions)



All Tier I children at K entry / exit (%)

FNMI Tier I children at K entry / exit (%)

Non-FNMI Tier I children at K entry / exit (%)

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational

practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now 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.

Source: Ministry of Education, Early Years Branch, 2018

Analysis of results

Living Sky School Division has shown a small improvement year over year in both the entrance and exit results of the Early Years Evaluation. Overall 50% up to 53% at entry with 73% up to 76% at exit in 2017-18. This means we have more and more students that are ready to learn both entering our classrooms and exiting our Kindergarten classrooms. Similar to last year, Living Sky School Division has a disparity between the percentage of non-FNMI students (83%) and FNMI students (45%) that are ready to learn at the end of the 2017-18 school year.

In the past three years, Living Sky School Division has seen a small improvement in the percentage of children ready to learn exiting Kindergarten. Living Sky School Division FNMI students are below the provincial average with Living Sky FNMI students at 45% with provincial FNMI students at 55%. Living Sky School Division is on par with the province with 83% non-FNMI ready to learn exiting Kindergarten in 2017-18.

Demographics

Students – Living Sky SD

Grade	2014-15	2015-16	2016-17	2017-18
Kindergarten	421	390	370	386
1	385	463	425	365
2	420	382	451	401
3	410	407	397	423
4	397	416	416	391
5	391	398	414	411
6	390	390	396	410
7	432	446	414	420
8	481	441	433	412
9	481	469	449	445
10	505	505	465	512
11	403	425	416	403
12	438	411	457	456
Total	5,554	5,543	5,503	5,435

PreK	198	187	212	202
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18
Self-Identified FNMI	K to 3	472	460	481	381
	4 to 6	345	367	389	358
	7 to 9	415	383	383	382
	10 to 12	378	384	384	453
	Total	1,610	1,594	1,637	1,574
French Immersion	K to 3	67	74	80	67
	4 to 6	55	59	68	68
	7 to 9	50	59	53	48
	10 to 12	43	43	43	40
	Total	215	235	244	223

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older, and home-based students.
- PreK enrolments are the 3- and 4-year-old enrolments in the Student Data System (SDS) which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.

Source: Ministry of Education, 2017

Staff

Job Category	FTEs
Classroom teachers	332.6
Principals, vice-principals	27.4
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	251.0
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	28.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	52.1
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	67.2
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	764.3

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 2018

Senior Management Team

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

The Director of Education reports directly to the Board of Education and is responsible for the overseeing of the Division. Brenda Vickers began her Director of Education duties on August 1, 2017.

The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management.

Superintendents of Learning include Cathy Herrick, Tonya Lehman, Nancy Schultz, Jim Shevchuk, and Ruth Weber who report directly to the Director of Education. Superintendents Herrick, Lehman and Weber focus on curriculum and instruction and strive to support teachers and students through professional learning, collaboration, and ongoing conversations around student learning. Superintendent Shevchuk is responsible for assessing and attending to all staffing requirements and for planning for future human resources needs. Superintendent Schultz is responsible for the leadership and support of student services personnel and for future student service's needs.

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2017-18 Cost
Battleford Central School	Roof	Replace roof section 2	\$452,908.87
Connaught Elementary School	Change room Renovation	Remodel showers with special needs accommodations	\$122,478.50
St. Vital Catholic School	Boiler	Replace boiler with water heater	\$306,184.00
Total			\$881,571.37

Transportation

During the 2017-18 school year, Living Sky School Division transported the following student numbers daily on one hundred and fourteen routes:

Pre-K rural students transported	27
K-12 rural students transported	2172
K-12 urban students transported to another community (Battleford to North Battleford)	285
Federal Rural Students Transported	27
Students Transported for another School Division	210
PreK urban students transported	21
K-12 urban students transported	434
Students Transported Requiring Intensive Supports	6

The average number of students transported per route was twenty-eight. There were fifty-four routes managed by four third-party contractors. The balance was managed in-house by Living Sky School Division driver employees and owned assets.

Urban numbers in this report are down significantly from the previous year due to the introduction of a new urban walking distance policy, which increased walking distance from seven hundred and fifty metres to one thousand metres - straight line from home to school. This policy change also facilitated the elimination of five urban bus routes in three communities.

In April of 2018, Living Sky School Division finalized a joint RFP with Light of Christ Catholic Schools, thus awarding all third party contractor business for both school divisions to First

Student Canada. The remaining three contractors were absorbed into First Student's existing book of business.

Asset turnover this year consisted of adding seven IHC – seventy-two passenger buses and one IHC fifty-four passenger bus with special needs options. Nine used assets were disposed through auction(s) this year.

The close of the 2017-18 school year saw the introduction of twenty-eight Zonar GPS units into the Living Sky bus fleet with further updates to follow over the next two years (approximately) should budgeting allow.

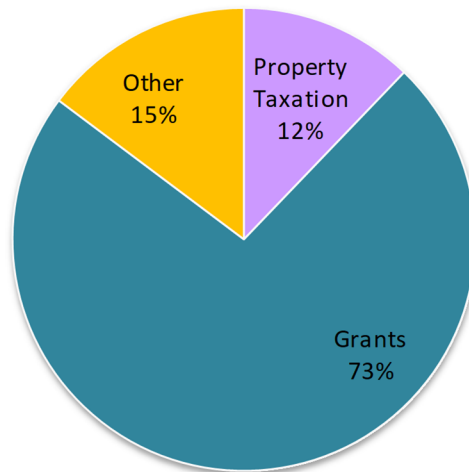
All but two CUPE routes remained fully staffed throughout the year with minimal service disruption as the two un-staffed routes became back-filled by contractors and eventually re-staffed with CUPE personnel.

Overall our largest challenge in 2017-18 was inclement weather and freezing temperatures which created several route cancellations in the second and third quarter, along with driving our consumable expenses beyond planned budget. Our second largest challenge was accommodating driver absence. This further punctuated our efforts to attract and retain spare drivers in all communities.

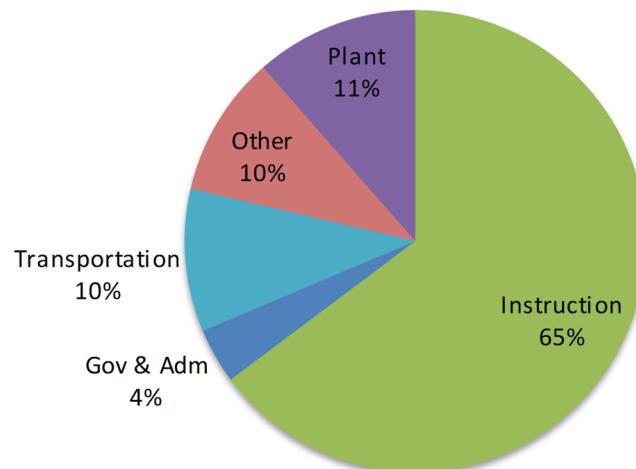
Financial Overview

Summary of Revenue and Expenses

Revenue 2017-18



Expense 2017-18



Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	8,759,650	8,723,397	25,501,539	(36,253)	0%	
Grants	51,674,963	52,392,046	38,005,765	717,083	1%	
Tuition and Related Fees	5,348,700	4,867,558	5,675,454	(481,142)	-9%	1
School Generated Funds	2,000,000	2,113,943	1,797,976	113,943	6%	2
Complementary Services	1,640,976	1,663,046	1,647,861	22,070	1%	
External Services	821,052	1,087,797	849,958	266,745	32%	3
Other	865,000	838,030	607,263	(26,970)	-3%	
Total Revenues	71,110,341	71,685,817	74,085,816	575,476	1%	
EXPENSES						
Governance	261,114	333,111	574,786	71,997	28%	4
Administration	2,554,502	2,552,532	2,817,315	(1,970)	0%	
Instruction	48,385,069	48,097,324	50,650,563	(287,745)	-1%	
Plant	8,227,820	8,514,466	8,264,833	286,646	3%	
Transportation	7,050,468	7,424,309	7,252,453	373,841	5%	5
Tuition and Related Fees	592,968	387,005	542,144	(205,963)	-35%	6
School Generated Funds	2,000,000	1,922,519	1,609,207	(77,481)	-4%	
Complementary Services	2,946,056	3,143,471	3,355,109	197,415	7%	7
External Services	957,385	1,766,378	2,604,636	808,993	85%	8
Other Expenses	6,000	119,032	1,030,219	113,032	1884%	9
Total Expenses	72,981,382	74,260,147	78,701,265	1,278,765	2%	
Surplus (Deficit) for the Year	(1,871,041)	(2,574,330)	(4,615,449)			

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

Note	Explanation
1	Fewer tuition students and a reduced tuition rate.
2	Higher fundraising revenue activities.
3	Higher Associate School grant due to increase in enrolment.
4	Higher Saskatchewan School Boards Association membership fees.
5	Reintroduced urban bus routes in Battleford; higher fuel and contracted transportation costs.
6	Fewer students attending regional college.
7	The division originally budgeted dollars in Instruction expense that were eventually coded to Complementary Services expense.
8	Transfer of 2015-16 and 2016-17 Following Their Voices surpluses to Saskatchewan Rivers School Division; increase in Associate School enrolment; operation of teacherages.
9	Transfer of taxes receivable to the province.

Appendix B – Management Report and Audited Financial Statements



Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2018



Chief Financial Officer



Auditor

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

Management's Responsibility for the Financial Statements

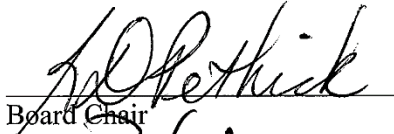
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

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

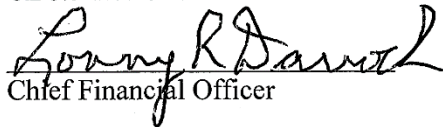
On behalf of the Living Sky School Division No. 202:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 28, 2018



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

1321 101st Street
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Living Sky School Division No. 202, which comprise the statement of financial position as at August 31, 2018, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Living Sky School Division No. 202 as at August 31, 2018 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

North Battleford, Saskatchewan
November 28, 2018

Holm Raiche Oberg
Chartered Professional Accountants

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

*Denotes a professional corporation



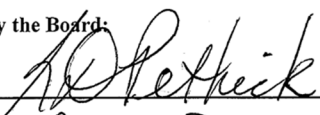
Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2018

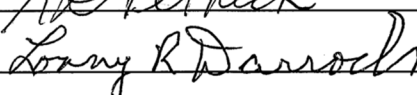
	2018	2017
	\$	\$
Financial Assets		
Cash and Cash Equivalents	24,592,353	10,693,256
Accounts Receivable (Note 8)	326,618	15,147,657
Portfolio Investments (Note 4)	157,595	141,110
Total Financial Assets	25,076,566	25,982,023
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	3,809,097	2,477,564
Long-Term Debt (Note 10)	147,442	100,000
Liability for Employee Future Benefits (Note 6)	1,463,000	1,341,500
Deferred Revenue (Note 11)	2,051,414	3,185,707
Total Liabilities	7,470,953	7,104,771
Net Financial Assets	17,605,613	18,877,252
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	41,143,863	42,456,617
Inventory of Supplies for Consumption	214,973	204,261
Prepaid Expenses	179,167	179,816
Total Non-Financial Assets	41,538,003	42,840,694
Accumulated Surplus (Note 14)	59,143,616	61,717,946

Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:

 Chairperson

 Chief Financial Officer

Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
	(Note 15)		
REVENUES			
Property Taxation	8,759,650	8,723,397	25,501,539
Grants	51,674,963	52,392,046	38,005,765
Tuition and Related Fees	5,348,700	4,867,558	5,675,454
School Generated Funds	2,000,000	2,113,943	1,797,976
Complementary Services (Note 12)	1,640,976	1,663,046	1,647,861
External Services (Note 13)	821,052	1,087,697	849,958
Other	865,000	846,131	607,263
Total Revenues (Schedule A)	71,110,341	71,693,818	74,085,816
EXPENSES			
Governance	261,114	333,111	574,786
Administration	2,554,502	2,552,532	2,817,315
Instruction	48,385,069	48,097,324	50,650,563
Plant	8,227,820	8,514,466	8,264,833
Transportation	7,050,468	7,424,309	7,252,453
Tuition and Related Fees	592,968	387,005	542,144
School Generated Funds	2,000,000	1,922,519	1,609,207
Complementary Services (Note 12)	2,946,056	3,143,471	3,355,109
External Services (Note 13)	957,385	1,766,378	2,604,636
Other Expenses	6,000	127,033	1,030,219
Total Expenses (Schedule B)	72,981,382	74,268,148	78,701,265
Operating (Deficit) for the Year	(1,871,041)	(2,574,330)	(4,615,449)
Accumulated Surplus from Operations, Beginning of Year	61,717,946	61,717,946	66,333,395
Accumulated Surplus from Operations, End of Year	59,846,905	59,143,616	61,717,946

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$ (Note 15)	\$	\$
Net Financial Assets, Beginning of Year	18,877,252	18,877,252	22,696,606
Changes During the Year			
Operating (Deficit) for the Year	(1,871,041)	(2,574,330)	(4,615,449)
Acquisition of Tangible Capital Assets (Schedule C)	(2,547,509)	(2,486,064)	(3,008,707)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	104,680	5,955
Net (Gain) Loss on Disposal of Capital Assets (Schedule C)	-	(26,688)	2,712
Amortization of Tangible Capital Assets (Schedule C)	3,803,550	3,720,826	3,752,946
Net Acquisition of Inventory of Supplies	-	(10,712)	(156,657)
Net Change in Other Non-Financial Assets	-	649	199,846
Change in Net Financial Assets	(615,000)	(1,271,639)	(3,819,354)
Net Financial Assets, End of Year	18,262,252	17,605,613	18,877,252

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, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,574,330)	(4,615,449)
Add Non-Cash Items Included in Deficit (Schedule D)	3,694,138	3,755,658
Net Change in Non-Cash Operating Activities (Schedule E)	15,129,716	(4,253,064)
Cash Provided (Used) by Operating Activities	16,249,524	(5,112,855)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,486,064)	(3,008,707)
Proceeds on Disposal of Tangible Capital Assets	104,680	5,955
Cash (Used) by Capital Activities	(2,381,384)	(3,002,752)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(16,485)	(16,309)
Cash (Used) by Investing Activities	(16,485)	(16,309)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	195,685	-
Repayment of Long-Term Debt	(148,243)	(100,000)
Cash Provided (Used) by Financing Activities	47,442	(100,000)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	13,899,097	(8,231,916)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	10,693,256	18,925,172
CASH AND CASH EQUIVALENTS, END OF YEAR	24,592,353	10,693,256

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	8,822,198	8,489,207	24,894,465
Total Property Tax Revenue	8,822,198	8,489,207	24,894,465
Grants in Lieu of Taxes			
Federal Government	-	49,529	92,379
Provincial Government	-	163,895	281,645
Railways	-	-	(11,969)
Other	-	42,425	116,568
Total Grants in Lieu of Taxes	-	255,849	478,623
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	4,852	9,251
House Trailer Fees	-	5,555	11,873
Total Other Tax Revenues	-	10,407	21,124
Additions to Levy			
Penalties	-	144,865	205,349
Total Additions to Levy	-	144,865	205,349
Deletions from Levy			
Cancellations	(62,548)	(176,931)	(98,022)
Total Deletions from Levy	(62,548)	(176,931)	(98,022)
Total Property Taxation Revenue	8,759,650	8,723,397	25,501,539
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	49,681,454	49,970,703	35,828,061
Other Ministry Grants	240,000	164,782	446,763
Total Ministry Grants	49,921,454	50,135,485	36,274,824
Federal Grants	-	289,212	-
Grants from Others	250,000	284,610	227,432
Total Operating Grants	50,171,454	50,709,307	36,502,256
Capital Grants			
Ministry of Education Capital Grants	1,503,509	1,682,739	1,503,509
Total Capital Grants	1,503,509	1,682,739	1,503,509
Total Grants	51,674,963	52,392,046	38,005,765

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	5,138,700	4,634,093	5,360,934
Individuals and Other	-	6,597	13,616
Total Tuition Fees	5,138,700	4,640,690	5,374,550
Transportation Fees	10,000	12,022	8,478
Other Related Fees	200,000	214,846	292,426
Total Tuition and Related Fees Revenue	5,348,700	4,867,558	5,675,454
School Generated Funds Revenue			
Curricular			
Student Fees	135,000	157,503	137,830
Total Curricular Fees	135,000	157,503	137,830
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	116,027	137,213
Fundraising	840,000	944,028	800,967
Grants and Partnerships	50,000	52,101	35,850
Students Fees	525,000	593,295	448,289
Other	300,000	250,989	237,827
Total Non-Curricular Fees	1,865,000	1,956,440	1,660,146
Total School Generated Funds Revenue	2,000,000	2,113,943	1,797,976
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,534,476	1,534,788	1,563,200
Other Ministry Grants	20,000	43,544	-
Other Grants	20,000	10,200	14,850
Total Operating Grants	1,574,476	1,588,532	1,578,050
Fees and Other Revenue			
Tuition and Related Fees	20,500	17,611	24,656
Other Revenue	46,000	56,903	45,155
Total Fees and Other Revenue	66,500	74,514	69,811
Total Complementary Services Revenue	1,640,976	1,663,046	1,647,861

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	631,052	487,830	417,624
Other Ministry Grants	-	345,000	20,000
Other Grants	-	-	250,000
Total Operating Grants	631,052	832,830	687,624
Fees and Other Revenue			
Gain on Disposal of Capital Assets	-	47,052	-
Other Revenue	190,000	207,815	162,334
Total Fees and Other Revenue	190,000	254,867	162,334
Total External Services Revenue	821,052	1,087,697	849,958
Other Revenue			
Miscellaneous Revenue	210,000	301,264	297,713
Sales & Rentals	255,000	225,853	126,519
Investments	200,000	319,014	183,031
Gain on Disposal of Capital Assets	200,000	-	-
Total Other Revenue	865,000	846,131	607,263
TOTAL REVENUE FOR THE YEAR	71,110,341	71,693,818	74,085,816

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	148,406	162,418	168,503
Professional Development - Board Members	7,500	9,291	21,760
Advisory Committees	44,528	28,863	36,384
Elections	-	-	26,225
Other Governance Expenses	60,680	132,539	321,914
Total Governance Expense	261,114	333,111	574,786
Administration Expense			
Salaries	1,922,164	1,884,249	2,072,835
Benefits	205,738	287,723	293,743
Supplies & Services	93,600	113,028	114,617
Non-Capital Furniture & Equipment	30,000	21,162	23,943
Building Operating Expenses	50,500	44,657	90,239
Communications	47,300	34,781	44,247
Travel	57,700	33,299	29,440
Professional Development	47,500	38,118	53,549
Amortization of Tangible Capital Assets	100,000	95,515	94,702
Total Administration Expense	2,554,502	2,552,532	2,817,315
Instruction Expense			
Instructional (Teacher Contract) Salaries	32,289,991	32,727,423	34,475,070
Instructional (Teacher Contract) Benefits	1,773,231	1,660,009	1,281,309
Program Support (Non-Teacher Contract) Salaries	7,673,013	7,668,926	8,022,917
Program Support (Non-Teacher Contract) Benefits	1,562,422	1,579,272	1,538,595
Instructional Aids	1,060,532	989,449	1,285,145
Supplies & Services	828,099	812,013	937,629
Non-Capital Furniture & Equipment	387,113	241,421	361,950
Communications	246,230	193,306	187,317
Travel	154,450	123,297	220,890
Professional Development	489,055	288,145	412,049
Student Related Expense	420,933	401,481	432,175
Amortization of Tangible Capital Assets	1,500,000	1,412,582	1,495,517
Total Instruction Expense	48,385,069	48,097,324	50,650,563

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,818,859	2,790,632	3,004,581
Benefits	681,461	718,323	704,593
Supplies & Services	9,000	10,424	6,664
Non-Capital Furniture & Equipment	17,000	16,293	23,577
Building Operating Expenses	3,242,000	3,501,047	3,085,771
Communications	7,500	7,716	6,960
Travel	47,000	59,869	42,416
Professional Development	5,000	7,346	6,567
Amortization of Tangible Capital Assets	1,400,000	1,402,816	1,383,704
Total Plant Operation & Maintenance Expense	8,227,820	8,514,466	8,264,833
Student Transportation Expense			
Salaries	1,957,766	1,922,636	2,009,262
Benefits	388,792	388,393	374,484
Supplies & Services	675,250	763,320	722,748
Non-Capital Furniture & Equipment	553,535	468,247	438,118
Building Operating Expenses	65,000	58,020	4,877
Communications	21,000	4,280	3,795
Travel	1,000	1,225	1,187
Professional Development	5,000	317	2,806
Contracted Transportation	2,583,125	3,011,468	2,919,662
Amortization of Tangible Capital Assets	800,000	806,403	775,514
Total Student Transportation Expense	7,050,468	7,424,309	7,252,453
Tuition and Related Fees Expense			
Tuition Fees	592,968	387,005	542,144
Total Tuition and Related Fees Expense	592,968	387,005	542,144
School Generated Funds Expense			
Academic Supplies & Services	50,000	43,003	24,927
Cost of Sales	320,000	275,827	290,679
Non-Capital Furniture & Equipment	-	1,490	32
School Fund Expenses	1,630,000	1,602,199	1,293,569
Total School Generated Funds Expense	2,000,000	1,922,519	1,609,207

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Complementary Services Expense			
Tuition Fees	-	7,665	6,357
Instructional (Teacher Contract) Salaries & Benefits	630,862	835,485	628,147
Program Support (Non-Teacher Contract) Salaries & Benefits	2,120,194	2,102,832	2,440,876
Instructional Aids	25,000	29,802	29,723
Supplies & Services	170,000	156,156	230,555
Non-Capital Furniture & Equipment	-	3,792	3,400
Travel	-	915	2,913
Professional Development (Non-Salary Costs)	-	2,208	3,767
Student Related Expenses	-	4,616	9,371
Total Complementary Services Expense	2,946,056	3,143,471	3,355,109
External Service Expense			
Grant Transfers	200,000	732,945	1,693,572
Tuition Fees	14,315	124,024	52,650
Administration Salaries & Benefits	10,000	20	989
Instructional (Teacher Contract) Salaries & Benefits	328,392	446,983	341,064
Program Support (Non-Teacher Contract) Salaries & Benefits	138,107	140,724	139,294
Supplies & Services	190,000	178,312	187,500
Building Operating Expenses	-	34,743	32,035
Communications	-	2,193	2,136
Travel	-	221	-
Professional Development (Non-Salary Costs)	-	339	947
Student Related Expenses	-	37,317	-
Contracted Transportation & Allowances	73,021	65,047	150,940
Amortization of Tangible Capital Assets	3,550	3,510	3,509
Total External Services Expense	957,385	1,766,378	2,604,636
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	230	7,499
Interest on Capital Loans	6,000	2,005	7,993
Interest on Other Long-Term Debt	-	7,898	-
Total Interest and Bank Charges	6,000	10,133	15,492
Transfer of Taxes Receivable	-	96,536	-
Loss on Disposal of Tangible Capital Assets	-	20,364	2,712
Provision for Uncollectable Accounts	-	-	1,012,015
Total Other Expense	6,000	127,033	1,030,219
TOTAL EXPENSES FOR THE YEAR	72,981,382	74,268,148	78,701,265

Living Sky School Division No. 202
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2018

	Land		Buildings		School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2017
	Improvements	Buildings	Short-Term								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	1,000,794	-	89,692,121	1,545,781	8,237,143	618,034	13,654,357	5,350,517	734,479	415,494	118,554,833
Additions/Purchases	-	46,133	790,001	-	742,731	-	457,769	397,565	27,688	24,177	3,008,707
Disposals	(7,324)	-	(36,650)	-	(511,554)	(18,826)	-	(890,655)	-	-	(314,820)
Transfers to (from)	-	-	415,494	-	-	-	-	-	-	(415,494)	-
Closing Balance as of August 31	993,470	46,133	90,860,966	1,545,781	8,468,320	599,208	14,112,126	4,857,427	762,167	24,177	121,248,720
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	-	57,414,290	1,229,358	4,610,677	499,378	10,542,925	3,848,817	646,658	-	75,345,310
Amortization of the Period	-	2,307	1,443,032	56,836	705,850	45,055	659,887	747,566	60,293	-	3,752,946
Disposals	-	-	(28,587)	-	(458,362)	(9,413)	-	(890,655)	-	-	(306,153)
Closing Balance as of August 31	N/A	2,307	58,828,735	1,286,194	4,858,165	535,020	11,202,812	3,705,728	706,951	N/A	78,792,103
Net Book Value											
Opening Balance as of September 1	1,000,794	-	32,277,831	316,423	3,626,466	118,656	3,111,432	1,501,700	87,821	415,494	43,209,523
Closing Balance as of August 31	993,470	43,826	32,032,231	259,587	3,610,155	64,188	2,909,314	1,151,699	55,216	24,177	42,456,617
Change in Net Book Value	(7,324)	43,826	(245,600)	(56,836)	(16,311)	(54,468)	(202,118)	(350,001)	(32,605)	(391,317)	(752,906)
Disposals											
Historical Cost	7,324	-	36,650	-	511,554	18,826	-	890,655	-	-	314,820
Accumulated Amortization	-	-	28,587	-	458,362	9,413	-	890,655	-	-	306,153
Net Cost	7,324	-	8,063	-	53,192	9,413	-	-	-	-	8,667
Price of Sale	-	-	62,539	-	28,617	13,524	-	-	-	-	104,680
Gain (Loss) on Disposal	(7,324)	-	54,476	-	(24,575)	4,111	-	-	-	-	(2,712)

Sch C

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$143,248 (2017 - \$0) representing \$143,248 (2017 - \$0) in Furniture and Equipment. Amortization of \$47,749 (2017 - \$0) has been recorded on these assets.

Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2018

	2018	2017
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	3,720,826	3,752,946
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(26,688)	2,712
Total Non-Cash Items Included in Deficit	3,694,138	3,755,658

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2018

	2018	2017
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	14,821,039	(3,077,203)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,331,533	(189,618)
Increase (Decrease) in Liability for Employee Future Benefits	121,500	(653,700)
(Decrease) in Deferred Revenue	(1,134,293)	(375,732)
(Increase) in Inventory of Supplies for Consumption	(10,712)	(156,657)
Decrease in Prepaid Expenses	649	199,846
Total Net Change in Non-Cash Operating Activities	15,129,716	(4,253,064)

Living Sky School Division No. 202
Notes to the Financial Statements
As at August 31, 2017

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,463,000 (2017: \$1,341,500) because actual experience may differ significantly from actuarial estimations.
- property tax revenue of \$8,723,397 (2017: \$25,501,539) because final tax assessments may differ from initial estimates.

- uncollectible taxes of \$0 (2017: \$1,259,920) because actual collectability may differ from initial estimates.
- valuation allowance for other receivables of \$26,468 (2017: \$26,468) because actual collectability may differ from amount invoiced.
- useful lives of capital assets and related amortization for \$3,720,826 (2017: \$3,752,946) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) Financial Instruments

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

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. 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.

e) Financial Assets

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

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

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

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

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

f) Non-Financial Assets

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

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

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

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

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

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

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

g) Liabilities

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

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

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

Long-term debt also includes 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.

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

h) Employee Pension Plans

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

j) **Statement of Remeasurement Gains and Losses**

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

3. **SHORT-TERM BORROWINGS**

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$10,000,000 that bears interest at Bank prime rate less 0.50% per annum with Innovation Credit Union. This line of credit is authorized by a borrowing resolution by the board of education and is secured by provincial grant receipts. This line of credit was approved by the Minister of Education on October 29, 2010. There was no balance outstanding on the line of credit at August 31, 2018 or August 31, 2017.

4. **PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2018	2017
Portfolio investments in the cost and amortized cost category:	Cost	Cost
Term deposits	\$ 88,600	\$ 88,600
Credit Union Member Rewards	33,618	21,541
Member Equity in Co-op Organizations	35,377	30,969
Total portfolio investments reported at cost and amortized cost	\$ 157,595	\$ 141,110

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 162,418	\$ 170,693	\$ -	\$ -	\$ 333,111	\$ 574,786
Administration	2,171,972	285,045	-	95,515	2,552,532	2,817,315
Instruction	43,635,630	3,049,112	-	1,412,582	48,097,324	50,650,563
Plant	3,508,955	3,602,695	-	1,402,816	8,514,466	8,264,833
Transportation	2,311,029	4,306,877	-	806,403	7,424,309	7,252,453
Tuition and Related Fees	-	387,005	-	-	387,005	542,144
School Generated Funds	-	1,922,519	-	-	1,922,519	1,609,207
Complementary Services	2,938,317	205,154	-	-	3,143,471	3,355,109
External Services	587,727	1,175,141	-	3,510	1,766,378	2,604,636
Other	-	116,900	10,133	-	127,033	1,030,219
TOTAL	\$55,316,048	\$ 15,221,141	\$ 10,133	\$ 3,720,826	\$ 74,268,148	\$ 78,701,265

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include non-vested sick leave payout, vacation banks and paid-time-off banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018, and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	13

Liability for Employee Future Benefits	2018	2017
Accrued Benefit Obligation - beginning of year	\$ 1,382,100	\$ 2,414,900
Current period service cost	129,100	223,600
Interest cost	39,900	53,900
Benefit payments	(57,100)	(141,000)
Actuarial (gains)	(273,100)	(191,700)
Plan amendments	-	(977,600)
Accrued Benefit Obligation - end of year	1,220,900	1,382,100
Unamortized Net Actuarial Gains (Losses)	242,100	(40,600)
Liability for Employee Future Benefits	\$ 1,463,000	\$ 1,341,500

Employee Future Benefits Expense	2018	2017
Current period service cost	\$ 129,100	\$ 223,600
Amortization of net actuarial loss	9,600	38,900
Plan amendments	-	(829,100)
Benefit cost	138,700	(566,600)
Interest cost	39,900	53,900
Total Employee Future Benefits Expense	\$ 178,600	\$ (512,700)

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	479	8	487	512
Member contribution rate (percentage of salary)	11.30% / 13.50%	6.05% / 7.85%	6.05% / 13.50%	6.05% / 13.50%
Member contributions for the year	\$ 3,907,733	\$ 20,021	\$ 3,927,754	\$ 4,126,456

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:

	2018	2017
Number of active School Division members	495	528
Member contribution rate (percentage of salary)	8.15% / 9.00%	8.15%
School Division contribution rate (percentage of salary)	8.15% / 9.00%	8.15%
Member contributions for the year	\$ 1,180,957	\$ 1,252,550
School Division contributions for the year	\$ 1,180,957	\$ 1,252,550
Actuarial extrapolation date	Dec-31-2017	Dec-31-2016
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

8. ACCOUNTS RECEIVABLE

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

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 14,639,014	\$ 1,259,920	\$ 13,379,094
Other Receivables	353,086	26,468	326,618	1,795,031	26,468	1,768,563
Total Accounts Receivable	\$ 353,086	\$ 26,468	\$ 326,618	\$ 16,434,045	\$ 1,286,388	\$ 15,147,657

During the year, \$96,536 of taxes receivable were transferred from the school division to the Government of Saskatchewan.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 943,674	\$ 399,907
Supplier Payments	2,865,423	2,077,657
Total Accounts Payable and Accrued Liabilities	\$ 3,809,097	\$ 2,477,564

10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2018	2017
Capital Loan:	Innovation Credit Union	\$ -	\$ 100,000
		-	100,000
Capital Lease:	Concentra Bank - Copier lease repayable in annual installments of \$51,453 including interest at 4.34%. The lease is due November, 2020.	147,442	-
		147,442	-
Total Long-Term Debt		\$147,442	\$ 100,000

Future principal repayments over the next 3 years are estimated as follows:		
	Capital Leases	Total
2019	\$ 45,731	\$ 45,731
2020	47,558	47,558
2021	49,464	49,464
Total	\$ 142,753	\$ 142,753

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	Capital Leases	2018	2017
Principal	\$ 100,000	\$ 48,243	\$ 148,243	\$ 100,000
Interest	2,005	7,898	9,903	7,993
Total	\$ 102,005	\$ 56,141	\$ 158,146	\$ 107,993

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2017	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2018
Capital projects:				
Federal capital tuition	\$ 1,868,567	\$ 168,602	\$ -	\$ 2,037,169
Total capital projects deferred revenue	1,868,567	168,602	-	2,037,169
Other deferred revenue:				
Cash Receipts from Municipalities				
Exceeding Tax Assessments	1,299,244	-	1,299,244	-
Tuition	12,608	-	12,608	-
Other	5,288	14,244	5,287	14,245
Total other deferred revenue	1,317,140	14,244	1,317,139	14,245
Total Deferred Revenue	\$ 3,185,707	\$ 182,846	\$ 1,317,139	\$ 2,051,414

12. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community & Inter- Agency Liaison	Other Programs	2018	2017
Revenues:					
Operating Grants	\$ 952,788	\$ 582,000	\$ 53,744	\$ 1,588,532	\$ 1,578,050
Fees and Other Revenues	-	-	74,514	74,514	69,811
Total Revenues	952,788	582,000	128,258	1,663,046	1,647,861
Expenses:					
Tuition Fees	7,665	-	-	7,665	6,357
Salaries & Benefits	1,134,884	1,803,433	-	2,938,317	3,069,023
Instructional Aids	29,749	-	53	29,802	29,723
Supplies and Services	-	-	156,156	156,156	230,555
Non-Capital Equipment	3,792	-	-	3,792	3,400
Travel	915	-	-	915	2,913
Professional Development (Non-Salary Costs)	2,208	-	-	2,208	3,767
Student Related Expenses	4,616	-	-	4,616	9,371
Total Expenses	1,183,829	1,803,433	156,209	3,143,471	3,355,109
(Deficiency) of Revenues over Expenses	\$ (231,041)	\$(1,221,433)	\$ (27,951)	\$(1,480,425)	\$(1,707,248)

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

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

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

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

13. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Following Their Voices	Cafeteria	Associate Schools*	Other Programs	2018	2017
Revenues:							
Operating Grants	\$ 345,000	\$ -	\$ -	\$487,830	\$ -	\$ 832,830	\$ 687,624
Fees and Other Revenues	-	28,675	167,088	-	59,104	254,867	162,334
Total Revenues	345,000	28,675	167,088	487,830	59,104	1,087,697	849,958
Expenses:							
Grant Transfers	215,000	517,945	-	-	-	732,945	1,693,572
Tuition Fees	-	-	-	124,024	-	124,024	52,650
Salaries & Benefits	93,118	15,791	139,461	335,789	3,568	587,727	481,347
Supplies and Services	-	-	178,312	-	-	178,312	187,500
Building Operating Expenses	-	-	-	28,017	6,726	34,743	34,170
Communications	-	-	-	-	2,193	2,193	-
Travel	-	221	-	-	-	221	-
Professional Development	-	339	-	-	-	339	947
Student Related Expenses	27,820	9,497	-	-	-	37,317	-
Contracted Transportation & Allowances	-	-	-	-	65,047	65,047	150,941
Amortization of Tangible Capital Assets	-	-	-	-	3,510	3,510	3,509
Total Expenses	335,938	543,793	317,773	487,830	81,044	1,766,378	2,604,636
Excess (Deficiency) of Revenues over Expenses	\$ 9,062	\$(515,118)	\$(150,685)	\$ -	\$(21,940)	\$(678,681)	\$(1,754,678)

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

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

Invitational Shared Services Initiative – provides supports for students and professional development supports for teachers for students living on First Nations to improve high school completion rates of First Nation students.

Following Their Voices – designed to improve First Nations, Metis, and Inuit students outcomes by engaging and supporting students through changes in student-teacher relationships and interactions, teacher instructional practices and the learning environment.

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

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

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian Academy	Meadow Lake Christian Academy	2018	2017
Revenues:				
Operating Grants	\$ 275,730	\$ 212,100	\$ 487,830	\$417,624
Total Revenues	275,730	212,100	487,830	417,624
Expenses:				
Tuition Fees	35,130	88,894	124,024	52,650
Salaries & Benefits	212,583	123,206	335,789	338,100
Building Operating Expenses	28,017	-	28,017	25,927
Professional Development	-	-	-	947
Total Expenses	275,730	212,100	487,830	417,624
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

14. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 42,456,617	\$ 2,486,064	\$ 3,798,818	\$ 41,143,863
Less: Debt owing on Tangible Capital Assets	(100,000)	(195,685)	(148,243)	(147,442)
	42,356,617	2,290,379	3,650,575	40,996,421
PMR maintenance project allocations (1)	2,284,237	1,682,739	1,012,071	2,954,905
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
	11,400	-	-	11,400
Other:				
School generated funds	998,629	158,777	-	1,157,406
Scholarship funds	164,238	7,374	14,415	157,197
Invitational Shared Services Initiative Grant	52,019	345,000	335,938	61,081
Following Their Voices - 2015/16 Grant Surplus	187,692	-	187,692	-
Following Their Voices - 2016/17 Grant Surplus	336,202	-	336,202	-
Tax Loss Compensations	3,711,713	-	-	3,711,713
School Based Budgets	2,028,723	-	-	2,028,723
LINC PD	113,617	-	-	113,617
Facilities Renewal	9,472,859	-	4,000,000	5,472,859
Jordan's Principle	-	289,212	1,258	287,954
	17,065,692	800,363	4,875,505	12,990,550
Unrestricted Surplus	-	4,000,000	1,809,660	2,190,340
Total Accumulated Surplus	\$ 61,717,946	\$ 8,773,481	\$ 11,347,811	\$ 59,143,616

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

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

Capital projects – funds held for future purchases of tangible capital assets.

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

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

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

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

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

School Based Budgets – the amount for school based budgets.

Local Implementation Negotiation Committee Professional Development (LINC PD) – the amount for teacher professional development allocated through the LINC agreement.

Facilities Renewal – the amount for renewal of school division facilities.

Jordan's Principle – the amount of funds unexpended from the 2017/18 grant.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on May 10, 2017, and the Minister of Education on August 28, 2017.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the school division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

Related Party Transactions

Transactions with these related parties have occurred and been settled on normal trade terms.

	2018	2017
Revenues:		
<i>Ministry of Education</i>	\$ 54,231,055	\$ 39,779,157
<i>Sask Workers' Compensation Board</i>	66,348	131,475
<i>Light of Christ R.C.S.S.D. No. 16</i>	44,990	22,463
<i>North West College</i>	201,250	123,952
<i>Ministry of Social Services</i>	-	1,830
<i>Saskatchewan Rivers School Division No. 119</i>	28,674	1,200
<i>SGI</i>	284,610	220,232
<i>Sun West School Division No. 207</i>	7,500	-
<i>Conseil des écoles fransaskoises No. 301</i>	13,939	16,771
<i>Other</i>	-	6,150
	\$ 54,878,367	\$ 40,303,230

	2018	2017
Expenses:		
<i>Good Spirit School Division No. 204</i>	\$ 3,805	\$ 121,677
<i>Light of Christ R.C.S.S.D. No. 16</i>	12,875	42,004
<i>Ministry of Finance</i>	17,200	17,541
<i>North West College</i>	294,903	461,957
<i>Prairie Spirit School Division No. 206</i>	39,065	15,323
<i>Saskatoon School Division No. 13</i>	2,000	99,125
<i>St. Paul's R.C.S.S.D. No. 20</i>	7,000	69,384
<i>South East Cornerstone School Division No. 209</i>	-	1,500
<i>Western Development Museum Fund</i>	5,670	8,949
<i>Sask Tel</i>	162,705	154,474
<i>SGI Auto Fund</i>	83,469	87,042
<i>Sask Energy</i>	411,337	423,042
<i>Sask Power Corp</i>	1,180,338	1,169,627
<i>Sask Workers' Compensation Board</i>	173,906	186,865
<i>Sun West School Division No. 207</i>	41,500	68,630
<i>Regina Public School Division No. 4</i>	-	58,000
<i>Saskatchewan Health Authority</i>	75	85,514
<i>Saskatchewan Rivers School Division No. 119</i>	479,213	55,657
<i>Prairie South School Division No. 210</i>	885	1,500
<i>Prairie Valley School Division No. 208</i>	-	58,463
<i>Horizon School Division No. 205</i>	2,300	40,417
<i>Northern Lights School Division No. 113</i>	-	100,000
<i>Other</i>	2,781	1,177
	\$ 2,921,027	\$ 3,327,869
Accounts Receivable:		
<i>Light of Christ R.C.S.S.D. No. 16</i>	\$ 44,648	\$ 24,856
<i>North West Regional College</i>	9,831	19,663
<i>SGI</i>	14,131	-
<i>Saskatchewan Rivers School Division No. 119</i>	2,888	-
<i>Sun West School Division No. 207</i>	7,500	-
<i>Conseil des écoles fransaskoises No. 301</i>	-	16,771
	\$ 78,998	\$ 61,290
Accounts Payable and Accrued Liabilities:		
<i>Light of Christ R.C.S.S.D. No. 16</i>	\$ 10,470	\$ -
<i>Good Spirit School Division No. 204</i>	-	58,700
<i>St. Paul's R.C.S.S.D. No. 20</i>	-	47,616
<i>Saskatoon School Division No. 13</i>	-	972
<i>Sask Energy</i>	3,766	5,503
<i>Sask Power Corp</i>	32,786	30,247
<i>Sask Tel</i>	3,383	3,160
<i>Sun West School Division No. 207</i>	-	500
<i>SGI Auto Fund</i>	586	-
<i>Saskatchewan Rivers School Division No. 119</i>	479,213	-
<i>Horizon School Division No. 205</i>	-	2,300
<i>Prairie Spirit School Division No. 206</i>	-	242
	\$ 530,204	\$ 149,240

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

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Capital lease obligations, as follows:

	Capital Leases	
	Copiers	Total Capital
Future minimum lease payments:		
2019	\$ 51,453	\$ 51,453
2020	51,453	51,453
2021	51,455	51,455
	154,361	154,361
Interest and executory costs	(6,919)	(6,919)
Total Lease Obligations	\$147,442	\$ 147,442

18. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of other accounts receivable as at August 31, 2018 was:

August 31, 2018						
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 261,402	\$ 173,701	\$ -	\$ -	\$ 10,556	\$ 77,145
Gross Receivables	261,402	173,701	-	-	10,556	77,145
Allowance for Doubtful Accounts	(26,468)	-	-	-	-	(26,468)
Net Receivables	\$ 234,934	\$ 173,701	\$ -	\$ -	\$ 10,556	\$ 50,677

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

ii) Liquidity Risk

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

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

August 31, 2018					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,809,097	\$ 3,809,097	\$ -	\$ -	\$ -
Long-term debt (includes interest)	154,359	51,453	-	102,906	-
Total	\$ 3,963,456	\$ 3,860,550	\$ -	\$ 102,906	\$ -

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$10,000,000 with interest payable monthly at a rate of prime less 0.50% 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, 2018.

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.