



2022-2023 Annual Report

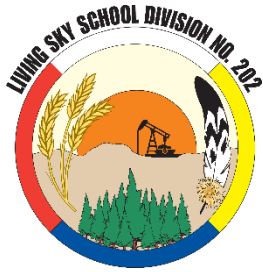
Living Sky School Division No. 202
Growth Without Limits, Learning For All.



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School Division Contact Information



Living Sky School Division No. 202

Growth Without Limits, Learning For All

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An electronic copy of this report is available at:

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

Letter of Transmittal


Honourable Jeremy Cockrill
Minister of Education



Dear Minister Cockrill:

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 2022-23 annual report. This report presents an overview of Living Sky School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Ronna D. Pethick

Introduction

This annual report provides information about Living Sky School Division No. 202 in its 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

Governance

The Board of Education

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

Board of Education members are:

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

**Position was previously held by Richard Hiebert who resigned from the board November 2022. The position will remain vacant until the next election as per Ministry of Education approval.*

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. Our two associate schools and three Hutterian schools are not required to have SCCs established. High school students are invited to sit as members on the SCCs and most high schools have a student representative. Schools continue to work on membership and ensuring that SCCs are representative of their school populations.

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

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

The Regulations also require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Working towards the division goal of reconciliation, SCCs were given the opportunity to participate in *Shifting the Lens from Multiculturalism to Anti-Racism: A Framework for Reconciliation* by Becky Sasakamoose Kuffner on January 12, 2023. The "Shifting the Lens" session aimed to provide a foundational understanding of Institutionalized Racism, Systemic Racism, Interpersonal Racism and Internalized Racism. The facilitated discussions were helpful in "framing" an inquiry for next steps to be not only productive but also effective in locating how and where we see ourselves in the processes of reconciliation. The transformative process of reconciliation lies in the tools we use to reveal the institutional and systemic racism in territorial, provincial, and municipal government policies, and organizational (industry) practices, procedures and programs. The learning and discussion supported the work of SCCs in their local context.

The Board of Education provides equal funding of to all SCCs, and also uses this funding to support the SCC annual workshop. The total amount allocated to SCCs in 2022-23 was \$43,284. SCCs use this funding in a variety of ways, including supporting meeting expenses and promoting parent, caregiver, and student engagement through a variety of activities. The division continues to find authentic ways to involve SCCs in the development of school goals as well as in finding ways to support the achievement of those goals.

School Division Profile

School Division in Context

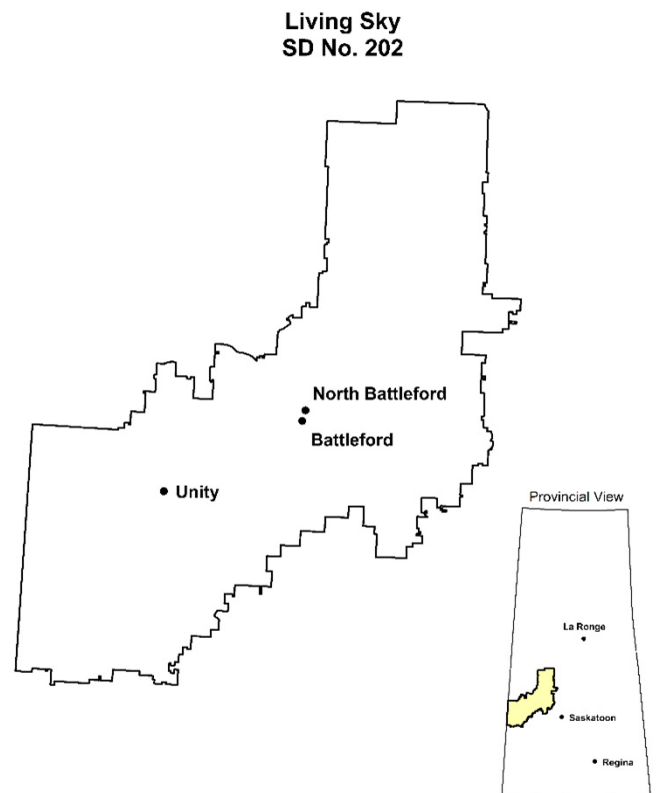
Living Sky School Division is situated in northwest central Saskatchewan and is proudly located in Treaty 6 territory. It encompasses a wide geographic area including the Battlefords, many communities, villages, First Nation communities and Hutterite colonies.

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

Currently, 27 schools are located in 15 communities within the division. The schools include Prekindergarten- Grade 12, elementary, high schools, and alternate schools with a student population of approximately 5,300 students. The diverse school population is reflected in a wide variety of programming that meet the guidelines of Saskatchewan core curricula while supporting the local needs of the community.

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

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



Division Philosophical Foundation

Mission Statement

Shaping Our Future Through Thoughtful Schools

Thoughtful schools are schools where students and staff focus on:

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

Division Vision Statement

Growth Without Limits, Learning For All

Division Guiding Principles

Living Sky School Division adheres to the following values:

- Genuine Relationships – *Seeing each other as partners*
- Well-Being – *Bringing my best everyday*
- Belonging – *Everyone can play*
- Innovation – *What if we could?*
- Integrity – *Owning everything we do*

Community Partnerships

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

Living Sky School Division continues their partnership with the ministries of Health and Education to house the Mental Health Capacity Building project. The North Battleford Comprehensive High School was one of five sites in Saskatchewan selected to participate in this project. The intent of the program is to build mental health capacity within the staff in the school. The MHCB Coordinator and Promotor builds capacity by promoting a strong understanding of trauma informed practice, providing specialized training in Mental Health First Aid, ASIST and Safetalk, making connections with outside agencies, as well as building strong wellness amongst the staff.

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

Living Sky School Division continues to be part of the Invitational Shared Service Initiative. This agreement has allowed Living Sky School Division to partner with Treaty 6 Education Council and Withchekan Lake First Nation to support on reserve students who attend public schools.

Strategic Direction and Reporting

The Provincial Education Plan

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

School Division Programs and Strategic Activity

Program Overview

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

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

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

- | | |
|------------------------------------|-------------------------------------|
| • Speech and language pathologists | • Graduation coach |
| • Educational psychologists | • Occupational therapists |
| • In-School counsellors | • First Nations & Métis achievement |
| • Consultants | • RCMP Liaison |

School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:

Living Sky School Division:

- Developed a new assessment plan for Grade 1 that included screeners for language.

- Supported teacher-driven learning and implementation in Science of Reading.
- Provided school learning improvement focus for many of division Prekindergarten to Grade 6 schools.
- Ensured all Kindergarten and Grade 1 classrooms implemented language development programs. This included regular data collection and review.
- Allocated funding to ensure elementary schools had teacher reading interventionists in place to work with students assessed as reading significantly below grade level (Tier 3 Level).
- Collected and responded to Fountas and Pinnell and Phonemic Awareness data throughout all schools.

School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:

- Structured literacy pilots throughout LSKYSD increased teacher capacity to support reading growth.
- The kichi pilot project provided Kindergarten in the Cree language at one of the division's urban elementary schools.
- The pekiwe project at Cando Community School worked to incorporate culturally responsive practices including land-based teachings and Cree language.
- The Winter Learning initiative addressed learning loss due to bussing challenges caused by inclement weather for three of the division's rural schools.
- Provided courses to smaller schools through LSSD Virtual School to ensure expanded credit options for student success.
- Fundraised to ensure that a well-equipped sensory room at Bready School was available to help staff to address regulation needs that can impede students' readiness to learn.

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

- Individual Living Sky schools set, implemented, and monitored context-specific school goals for Kindergarten to Grade 12 students to address mental health and well-being.
- Utilized the Mental Health grant to train two individuals as trainers in Mental Health First Aid. These trainers provided two sessions of MHFA-Youth for an additional 30 Living Sky School Division staff and 10 individuals from outside agencies.
- 50 staff from across Living Sky School Division attended the provincial Mental Health and Well-Being Spring Symposium 2023.
- Two division Safetalk trainers trained 13 students helping to ensure that they understand what to do when someone confides that they are struggling with mental health issues and/or having suicidal thoughts. They also trained 32 LSKYSD staff and local community members.

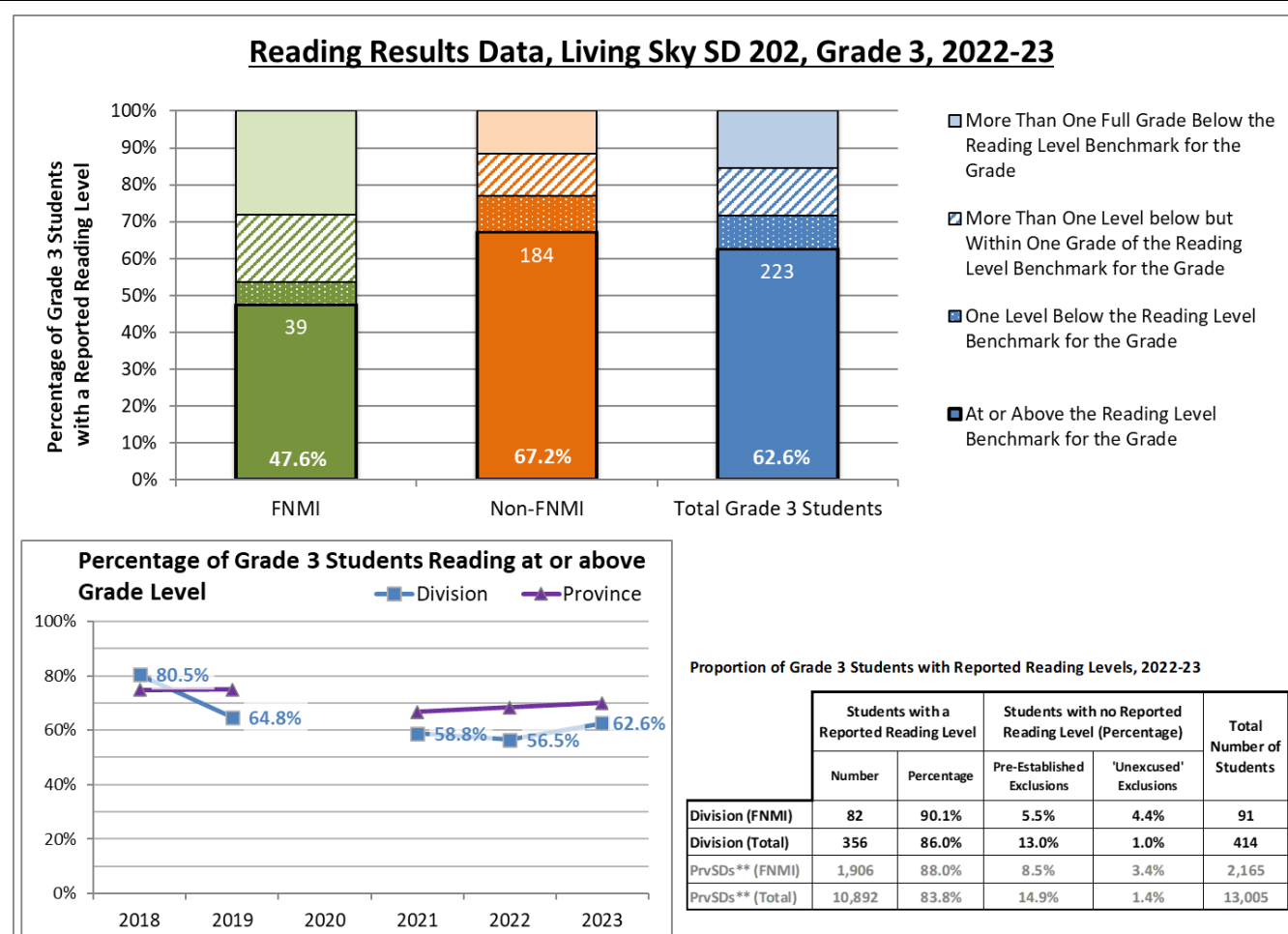
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-

identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

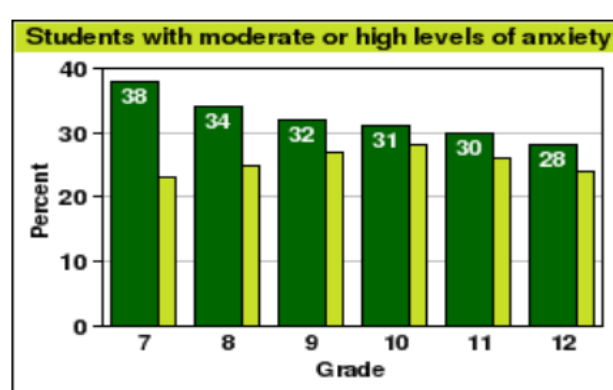
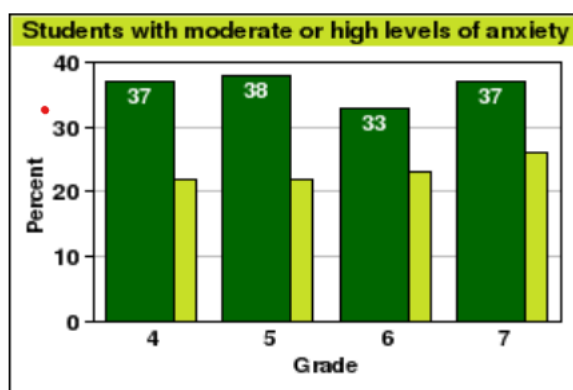
Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

- Living Sky School Division has seen an increase in reading results (percentage of Grade 3 students reading at or above grade level) compared to the past two years with an increase from 56.5% in 2021-22 to 62.6% in 2022-23. Results for the division continue to be below the provincial results in 2022-23 (70.0%).
- Living Sky School Division results show that 80% of students in Grade 3 are within one year of grade level.
- There continues to be a gap between reading success at grade level between FNMI and non FNMI students in Living Sky. The percentage of FNMI LSKYSD students reading at or above grade level is below results of non FNMI students (47.6% compared to 67.2%).

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

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



Analysis of Results – Mental Health and Well-Being Measure

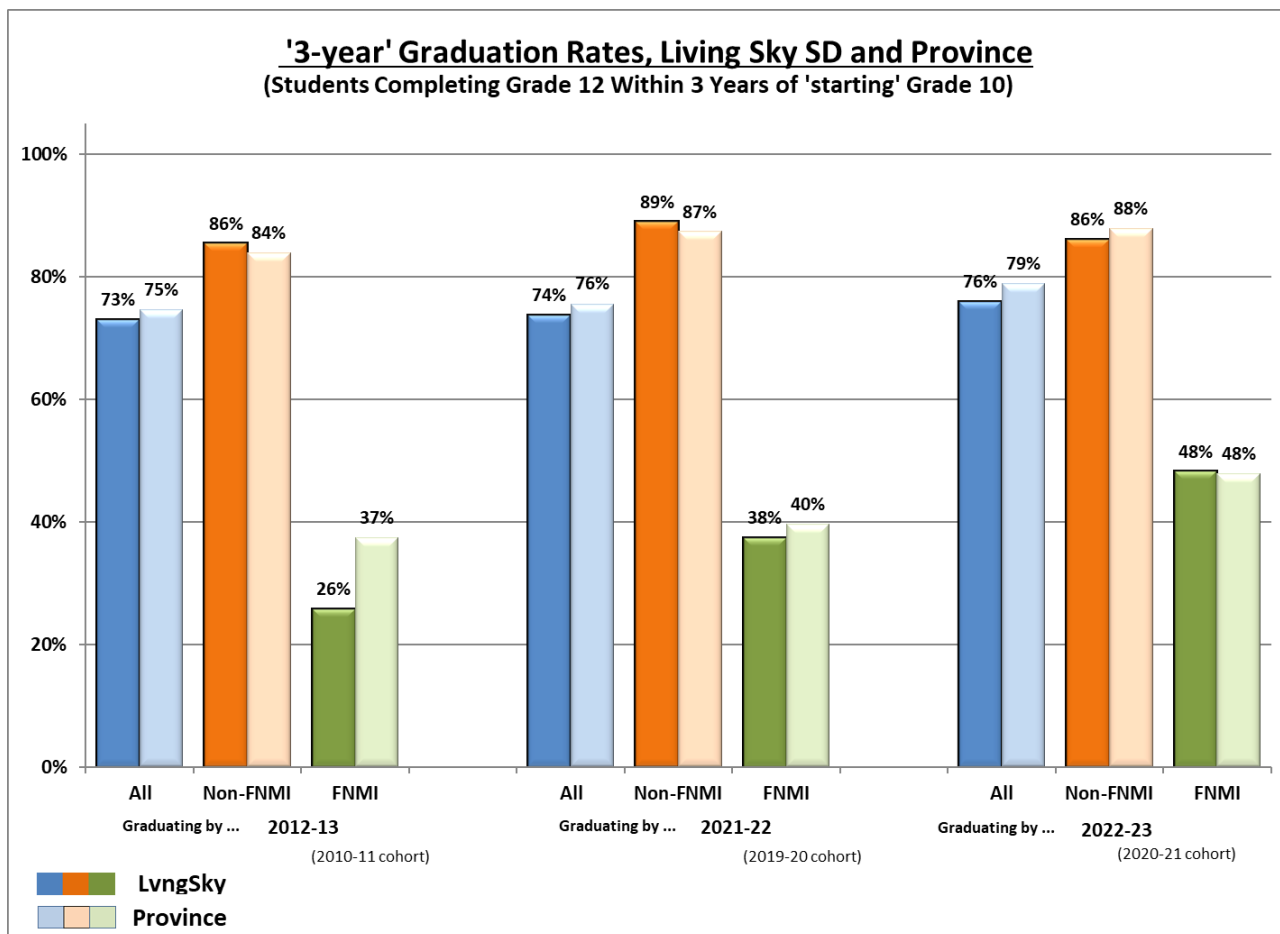
Results of the OurSCHOOL Survey indicator identifying the percentage of students with moderate or high levels of anxiety show that LSKYSD's scores are significantly above the Canadian norms. The rate both at the elementary and high school levels have been trending the same over the past three years.

LSKYSD supports both adults as well as students in its school buildings to understand how to decrease the stigma around mental health. Mental Health First Aid training was offered to all schools to build their capacity in working with struggling youth. The Mental Health Capacity Building Coordinator also provided strategies for school counselling teams to assist students struggling with anxiety. LSKYSD counsellors created a building resilience workshop for classroom teachers that was also used to help students struggling with anxiety.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Three-Year Graduation Rates

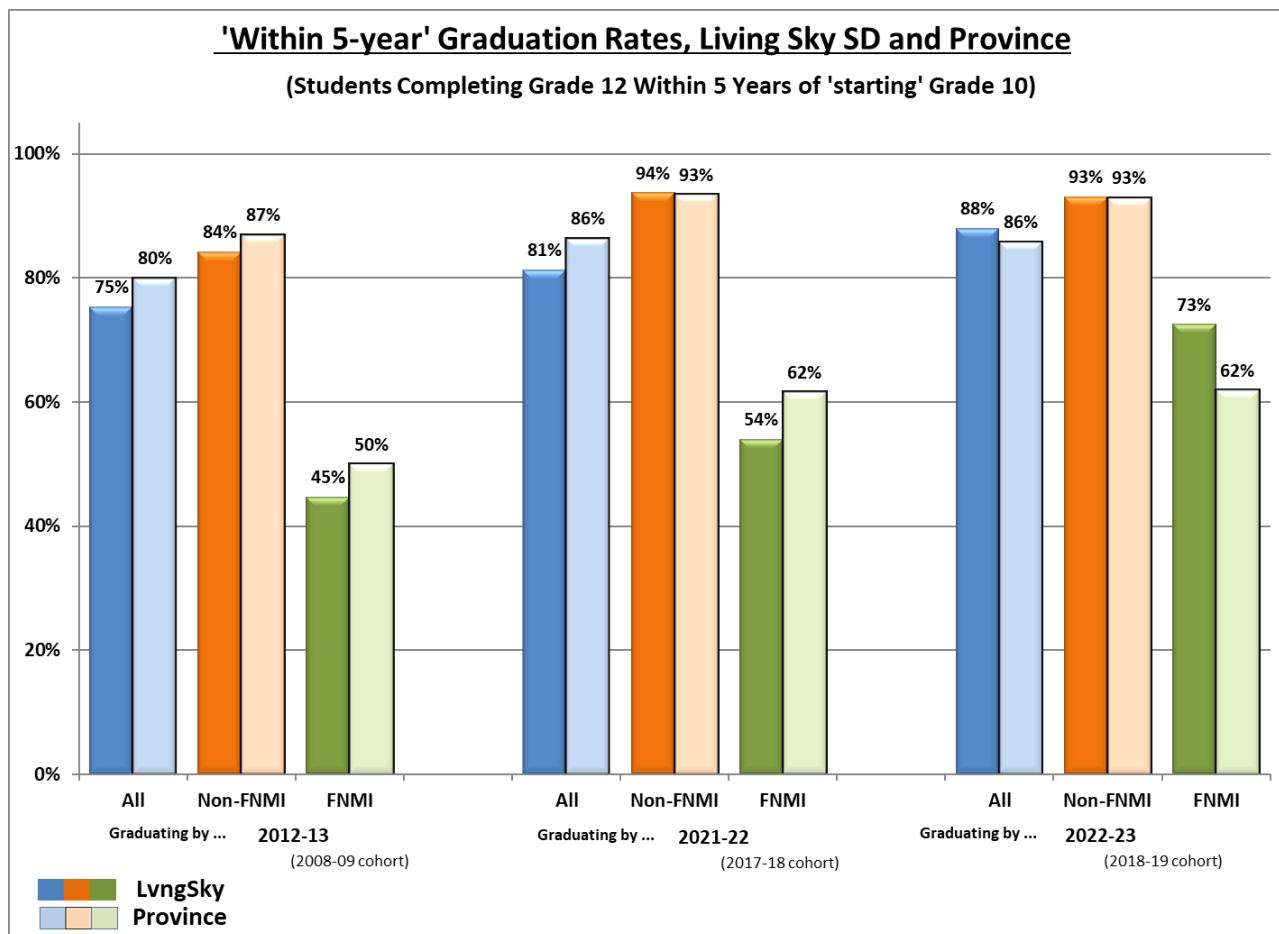
- Although LSKYSD's overall three-year graduation rates have improved overall from 73% in 2012-13 to 76% in 2022-23, they were slightly below the provincial average for each of the years shown in the graph above.

- Living Sky's non-FNMI three-year graduation rate has varied 2 percentage points from the provincial average over the last ten years, with 2022-23 being the only year where the LSKYSD rate was slightly lower, rather than slightly above the provincial rates. However, since these variations are not substantial, it appears that this rate is holding at the provincial rate.
- The trend for the FNMI three-year grad rate in LSKYSD has been more dynamic and has shown marked growth over the past ten years. A cause for celebration is that LSKYSD has moved the rate for FNMI students to where it is now on par with the provincial average, having climbed from 26% in 2012-13 to 48% in 2022-23. Efforts that have impacted this positive shift include increasing the number of FTV schools, providing graduation coaching in the division's largest school, and moving to integrate culturally informed practices around language and identity informed by the *Inspiring Success* framework.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

- Living Sky is proud to confirm that the five-year graduation rates show overall growth from a 75% (below provincial average) in 2012-23 to 88% in 2022-23.
- LSKYSD has moved its non-FNMI five-year graduation rate from slightly below provincial average in 2012-13 to where is it now on par with provincial average at 93%.
- The biggest celebration is over the work that has paid off in moving the five-year graduation rate for FNMI students very significantly over the past ten years from a below provincial average 45% in 2012-13 to 73% in 2022-23, a rate that surpasses the provincial rate by 11 percentage points.

Ongoing Measures of Progress

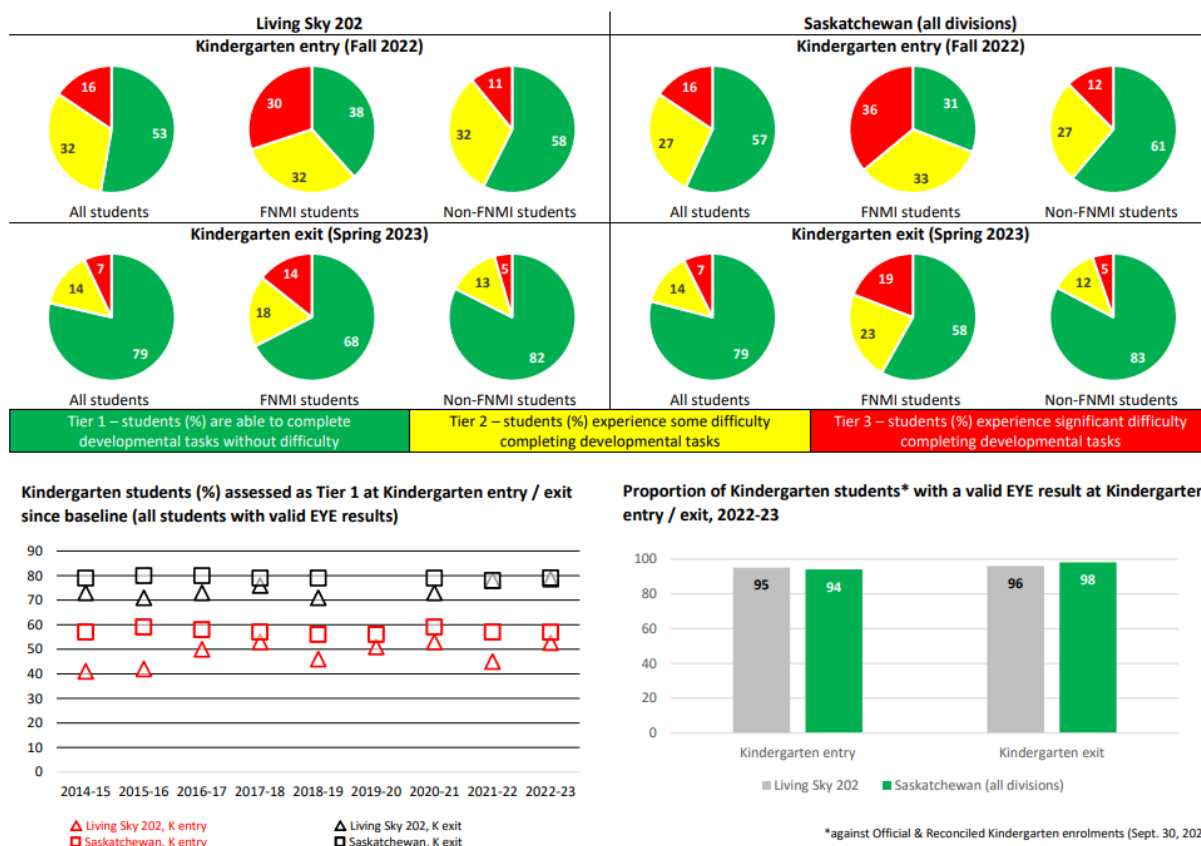
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

Early Years Evaluation

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



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

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

Source: Ministry of Education, Early Years Branch, 2023

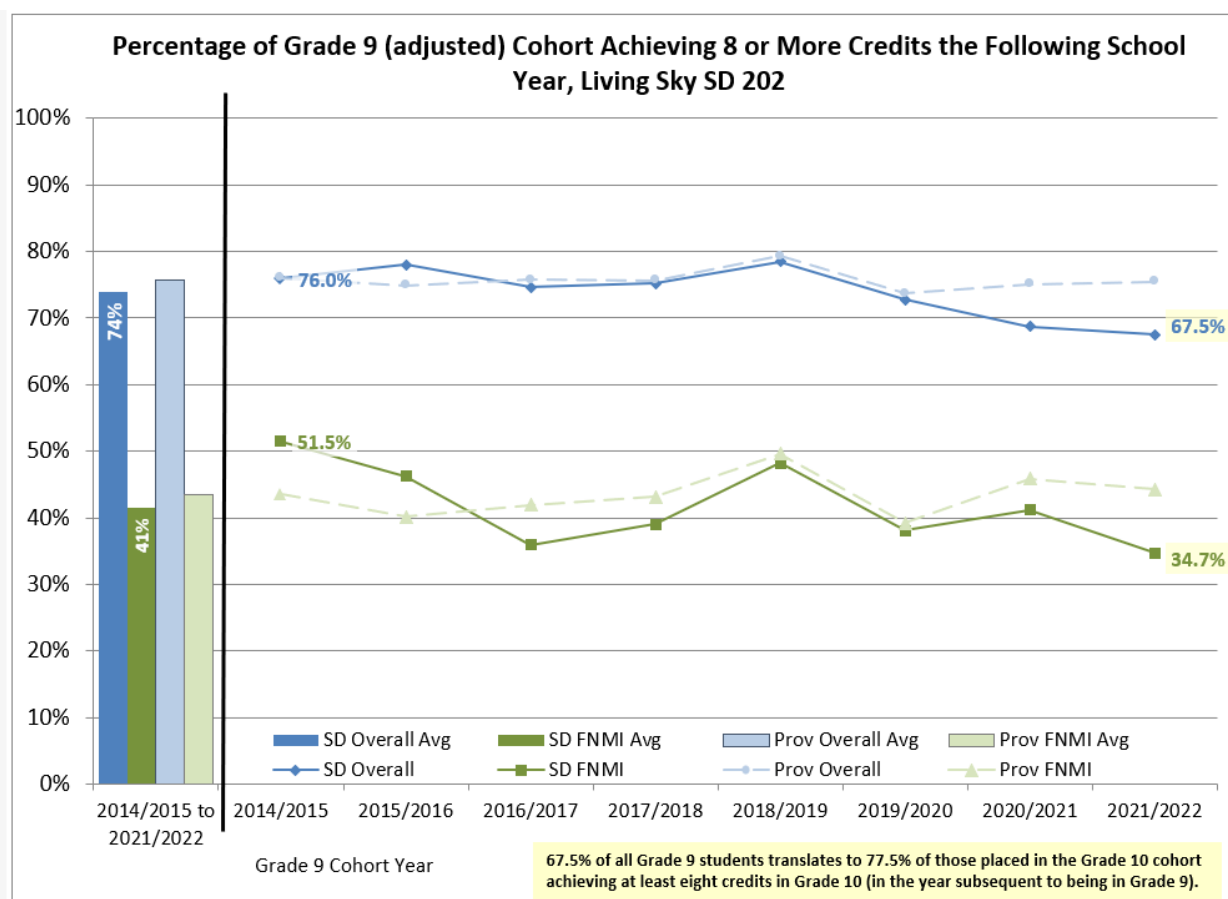
Analysis of Results – Early Years Evaluation

- 2022-23 EYE-TA entry data shows that 53% of students entering Kindergarten in Living Sky School Division were ready to learn (able to complete developmental tasks without difficulty). This is notably higher than 2021-22 results that showed only 45% of students entering Kindergarten were ready to learn. End of year data shows that 79% of students were ready to learn when exiting Kindergarten. This result is directly on par with provincial results and it is significant to note that results for the division indicate that students enter Kindergarten lower than their provincial counterparts but exit on par.
- Similar to the province, fewer FNMI students are ready to learn entering and exiting Kindergarten. The division is proud of the growth in development of FNMI students over their Kindergarten year as is evident in the increase from 38% to 68% ready to learn in Grade 1. This result is 10 percentage points higher than the provincial average of students exiting Kindergarten ready to learn.
- LSKYSD is proud of the overall growth of FNMI and non-FNMI students over the year as measured by comparing the percentage in each RTI tier category at entry and at exit (i.e.: drop in percentage at Tier 3 and increase in percentage at Tier 1). Overall, LSKYSD has fewer FNMI students exiting Kindergarten at Tier 2 and Tier 3 than the provincial average.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2023

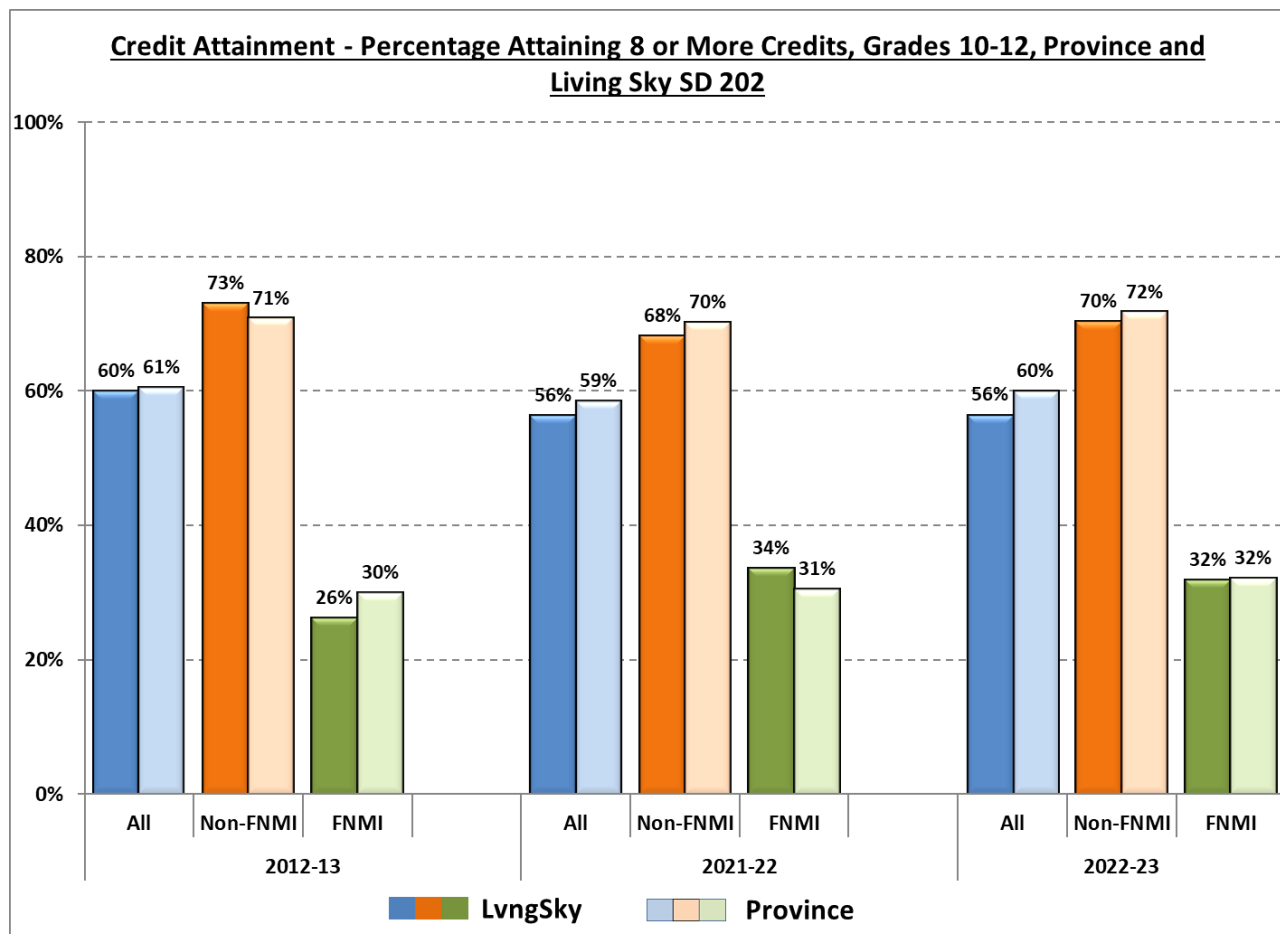
Analysis of Results – Grade 9 to 10 Transition

Effective transitions from Grade 9 to Grade 10 continue to be on the radar of Living Sky School Division. Credit attainment rates of students in Living Sky overall did drop slightly in 2022-23 (for the 2021-22 Grade 9 cohort) as compared to the year before (67.5% to 68.7%) an 8-year low and below the 8-year average of 74%. For FNMI students, the 2022-23 result (34.7%) was slightly behind the eight-year average (35%). The spread in credit attainment is significant between the provincial average and both overall and for FNMI students. Given that the proportion of students transitioning to Grade 10 and earning at least eight credits is significantly lower than the three-year graduation rates for Living Sky School Division (76% in 2022-23), the work of the high school teams in supporting students to become on-track to graduate will be examined.

Credit Attainment

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment

- Overall credit attainment data is the same from last year and remains very similar to provincial average (56% compared to 60%).
- There has been a slight drop in credit attainment for FNMI students from last year and will need to be monitored over the next few years.
- FNMI student credit attainment continues to be higher than baseline (26% in 2012-13), which can be attributed to efforts in Living Sky over the past decade to focus on supporting FNMI students' success in and outside the classroom. Still, the data set serves as a reminder that there is still much work to be done to ensure that teachers are supported to have a growth mindset, to expand their culturally responsive pedagogy, and enhance their relationships with students and their families.

Demographics

Students

Enrolments increased in 2022-23 over the previous school year. This increase is largely attributable to increases in the number of self-identified Indigenous students who chose to enroll in LSKYSD schools, with additional increases related to immigration and other factors. Note, in the LSKYSD virtual numbers there is no reporting for grades K-9 in 2023 as programming was discontinued in December 2022 due to low enrolment.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	332	370	313	329	310
1	416	365	397	369	362
2	346	403	346	397	382
3	406	338	396	360	417
4	422	399	339	399	363
5	393	417	401	337	425
6	417	399	417	414	344
7	446	456	430	463	477
8	420	419	425	429	478
9	400	402	419	432	466
10	443	413	427	459	458
11	422	406	386	405	401
12	400	409	412	403	423
Total	5,263	5,196	5,108	5,196	5,306

PreK	199	197	162	182	221
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	352	331	304	359	349
	4 to 6	381	343	309	316	311
	7 to 9	371	347	383	395	459
	10 to 12	366	335	368	425	456
	Total	1,470	1,356	1,364	1,495	1,575
English as an Additional Language	1 to 3	80	87	76	69	61
	4 to 6	45	52	53	55	65
	7 to 9	41	45	39	32	37
	10 to 12	36	21	17	23	18
	Total	202	205	185	179	181

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.

- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
 - Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
 - FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.
- Source: Ministry of Education, 2022

LSKYSD Virtual Enrolment Numbers – 2022-23 school year

30-Sep-22		31-Jan-23		30-May-23	
Grade	Total	Grade	Total	Grade	Total
K	0	K	-	K	-
1	0	1	-	1	-
2	0	2	-	2	-
3	3	3	-	3	-
4	1	4	-	4	-
5	2	5	-	5	-
6	2	6	-	6	-
7	1	7	-	7	-
8	4	8	-	8	-
9	3	9	-	9	-
10	10	10	4	10	1
11	7	11	6	11	6
12	17	12	26	12	16
Total	50	Total	36	Total	23

Note: Report only includes students enrolled in full time virtual education.

Source: Living Sky School Division Student Data, 2022-23

Home School Enrolment Numbers – 2022-23 school year

Total number of students enrolled in Home Schooling		
September 30, 2022	January 31, 2023	May 30, 2023
148	153	150

Source: Living Sky School Division Student Data, 2022-23

Staff

Job Category	FTEs
Classroom teachers	293.5
Principals, Vice-Principal	43.0
Other Education Staff (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff and other instructional employees	278.6
Administrative Staff – e.g., chief financial officer, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	17.8
Operations and Maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, facilities specialist	54.8
Transportation – e.g., bus drivers, mechanics, part persons, bus cleaners, transportation specialist	67.0
League of Educational Administrators, Directors and Superintendents (LEADS)	4.0
Total Full-Time Equivalent (FTE) Staff	758.7

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, 2023

Senior Management Team

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



Brenda Vickers, Director of Education is the Chief Executive Officer for the Board of Education. The Director is accountable to the Board for directing the operations of the school division and moving the division towards the achievement of its goals. The Director provides leadership in educational administration and instructional planning. The Chief Financial Officer, Lonny Darroch, reports directly to the Director of Education and is responsible for overseeing financial planning and analysis, strategic planning and risk management. Superintendents of Learning include Tonya Lehman, Nancy Schultz, and Ruth Weber who report directly

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

Infrastructure and Transportation

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

Infrastructure Projects

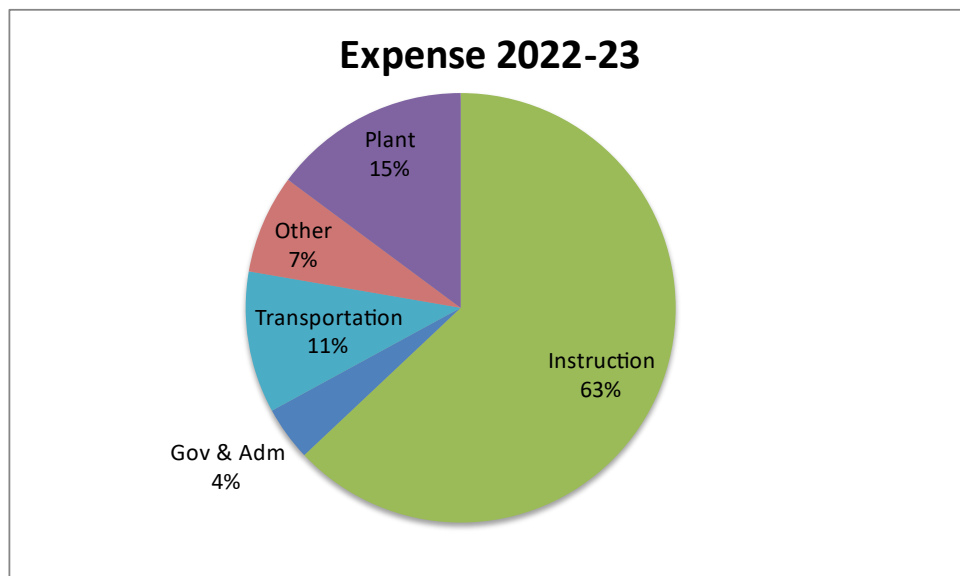
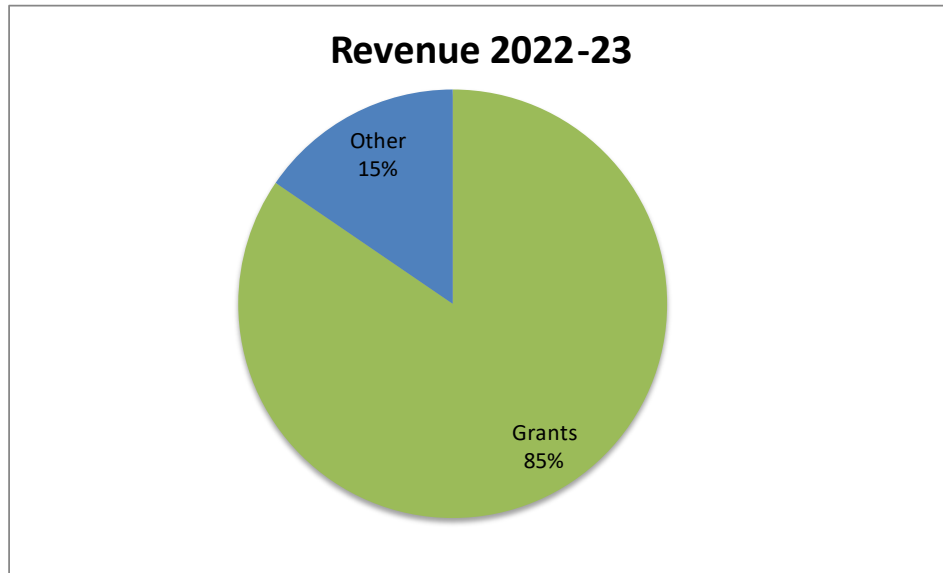
Infrastructure Projects			
School	Project	Details	2022-23 Cost
McLurg High School	Gym Roof Replacement	Ongoing replacement of roof, section 1	\$438,168.37
North Battleford Comprehensive High School	Switch Gear Replacement	Ongoing project, main distribution panels replacement	\$212,123.28
Connaught Elementary School	Re-roofing Portables	Ongoing replacement of roof, sections 8,9,10,11,12,13	\$197,086.42
Total			\$847,378.07

Transportation

Number of Routes	118
Prekindergarten Students Rural	70
Prekindergarten Students Urban	14
K to 12 Students Rural	2458
K to 12 Students Urban	391
Families receiving travel allowance (must drive to meet bus)	5
Federal Students	62
K to 12 Transported to Another Community (NB1-NB5)	244
Students Transported for Another School Division	312
Students Requiring Intensive Supports	5
Total Funded Students	2863

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	63,742,211	68,329,815	62,667,245	4,587,604	7%	1
Tuition and Related Fees	5,254,800	5,658,695	5,376,724	403,895	8%	2
School Generated Funds	2,000,000	2,078,626	1,534,528	78,626	4%	
Complementary Services	1,937,512	1,500,576	1,928,427	(436,936)	-23%	3
External Services	1,283,411	1,822,511	1,429,411	539,100	42%	4
Other	940,000	1,432,292	751,775	492,292	52%	5
Total Revenues	75,157,934	80,822,515	73,688,110	5,664,581	8%	
EXPENSES						
Governance	411,895	342,703	336,782	(69,192)	-17%	6
Administration	2,824,200	2,973,947	2,862,789	149,747	5%	7
Instruction	51,074,533	51,170,557	50,141,446	96,024	0%	
Plant	10,705,797	12,054,407	12,357,807	1,348,610	13%	8
Transportation	8,650,020	8,666,857	8,265,494	16,837	0%	
Tuition and Related Fees	406,600	459,454	307,011	52,854	13%	9
School Generated Funds	2,000,000	2,083,121	1,471,136	83,121	4%	
Complementary Services	1,309,833	1,462,775	3,401,909	152,942	12%	10
External Services	1,372,493	2,039,981	1,666,903	667,488	49%	11
Other Expenses	4,807	8,082	5,336	3,275	68%	12
Total Expenses	78,760,178	81,261,884	80,816,613	2,501,706	3%	
Surplus (Deficit) for the Year	(3,602,244)	(439,369)	(7,128,503)			

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

Note	Explanation
1	Over budget due to increased enrolment, Jordan's Principle grant and recognition of minor capital renewal funding.
2	Over budget due to more on reserve students than anticipated.
3	Under budget due to grant revenue not being transferred to Complementary Services.
4	Over budget due to 2023-24 Invitational Shared Services Initiative grant being received in July 2023.
5	Over budget due to higher interest revenue due to higher interest rates.
6	Under budget due to one fewer Board member than anticipated.
7	Over budget due to change in staffing composition.
8	Over budget due to preventative maintenance and renewal projects.
9	Over budget due to increased number of students who attended Prairie Land Regional Division and North West College.
10	Over budget due to increased staffing funded by the Early Learning Intensive Supports program.
11	Over budget due to increased associate school staffing due to increased enrolment and recognition of 2023-24 Invitational Shared Services Initiative program.
12	Over budget due to higher interest expense on capital lease for photocopiers.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel *		Professional Development		Other	Total
		In Province	Out of Province	In Province **	Out of Province		
ARSENAULT, KEN	15,935	-	-	254	-	-	16,189
GARTNER, KIM	15,935	2,084	-	-	-	-	18,019
HEINTZ, BERNADETTE	15,322	1,644	-	1,973	-	-	18,939
HIEBERT, RICHARD	2,619	-	-	-	-	-	2,619
KOBELKSY, NICOLE M	16,882	1,724	-	2,281	-	-	20,887
LEASK, GLEN	15,354	-	-	-	-	-	15,354
LINNELL, MARY	15,935	2,116	-	1,583	-	-	19,634
OMELCHENKO, ROCKY	16,882	-	-	1,970	-	-	18,852
PETHICK, RONNA D *	20,180	5,267	-	3,218	-	-	28,664
WEBER, SHAUN	15,935	-	-	731	-	-	16,666
* Board Chair							

Personal Services

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

Name	Amount
ANDERSON, KORALEY	95,845
ANSETH, TRACY	92,893
ARBEAU, KIRBY A.	102,380
ARMSTRONG, MARISA J.	96,547
ARSENAULT, BRIANNE M.	65,963
ARSENAULT, BRITTANY S.	69,298
ATCHEYNUM, JESSICA	65,359
BAIRD, DEVAN P.	73,900
BAKER, TIA	69,734
BALL, GARY	92,307
BANNERMAN, OWEN	81,381
BARANIESKI, BRIANNE K.	51,524
BARCLAY, NYNA	107,534
BARGEN, LORI	95,467
BARNSTABLE, RYAN	96,597
BARRETT, JEFFREY M.	112,926
BEAVERS, MICHELLE	68,582
BECKER, CANDICE	53,810
BELL-GATZKE, LINDEN	54,335
BENSON, ANNETTE	65,539

Name	Amount
BENSON, CANDICE	101,691
BEREZOWSKI, HEATHER	93,715
BERNIER, CARLA	68,898
BEUKER, SHERYLYN	51,985
BIDWELL, NOELLE	106,202
BODANEC KOLBAS, TANJA	92,067
BONNOR, KALLIE A.	67,621
BORSCHNECK, JOELENE	75,657
BOTTORFF, STACEY	92,407
BOWKER, IRENE	97,767
BOYD, MICHELLE	91,620
BRAUN, SKYE	92,302
BRAUN, TAYLOR	54,914
BRIGGS, BRENDA	98,027
BRISTOW, JOYDA	92,369
BROWN, KARALYN M	123,832
BROWN-MCLEAN, MICHELLE	101,933
BUCHHOLZ, CORALIE	97,094
BUELL, SHELBY	68,006

Name	Amount
BUGLER, CHANDA	73,895
BULLERWELL, ASHLEY	85,223
BULLERWELL, JENELLE	63,197
BULLERWELL, LLOYD	82,168
BURNETT, LORI K.	55,404
BURNS, SHERRON	106,202
BUSWELL, LANE	98,238
CAFFET, SHANNON	79,579
CAMPBELL, GREG	58,200
CAMPLIN, ASHLEY	74,199
CAWOOD, ERIC	96,947
CEY, ROBERT E	82,648
CHARABIN, LINDSAY	110,498
CHATHA, HASSAN A.	59,407
CHEYNE-ZANYK, LISA	99,031
CHORNEYKO, SHERIESE	92,347
CHRISTENSEN, ALEXIS-ANNE	70,406
CHURCHILL, LAURIE A	92,892
CLARK, JOCELYN	71,067
CLARK, KYLE R.	96,814
CLARKE, TRACY	62,627
COLEMAN, JESSICA	103,370
COLEMAN, MARK	105,868
COLLIN, JASON	97,747
COOK, ROBERT	91,366
CORDOBA, KATHIA	93,762
CORFIELD, MARK	96,715
COTTINI, BRYAN	91,600
COTTINI, KIMBERLEY	117,873
COTTINI, MIA	59,990
DAKIN, KERRI	64,647
DALE, KATLYN	75,269
DANDERFER, RONALD	56,172
DARROCH, LONNY	203,047
DAVID, ANN MARIE	96,967
DAVID, GENA	96,302
DELAINEY, AUDREY L	91,933
DELINE, JEFFERY	97,587
DEMENCUIK, ROBERT	92,347

Name	Amount
DIAKOW, CARRIE B.	92,267
DILLABOUGH, JANET	92,067
DILLABOUGH-YOUNG, DALE	96,547
DOBSON, AARON	99,949
DOWNING, JANETTE F	101,944
DROVER, DOUGLAS	136,602
DUECK, SHARI	105,369
DUNN, RACHEL A	93,739
DYCK, CHERYL	96,929
DYCK, KIMBERLEY	97,766
DZEYLION, SHERRI	75,350
EDMONDS, EDWARD L	92,827
EGERT, KELLY	94,417
ELDER, WHITNEY	55,403
EMOND, SHAYNE	56,410
ETCHEVERRY, KELSEY	67,404
EYRE, JAYCEE	81,921
FAVEL, LARISSA R.	101,919
FINDLAY, TARA L.	62,815
FISCHER, DONNA	56,123
FISHER, CHRISTEENA	87,197
FLASCH, JAMIE M.	78,676
FLORENCE, RACHEL	112,218
FOUNTAIN, LAURENT	96,653
FRANSON, JANETT	97,976
FRIEDMAN, JENNIE	92,532
FRIEDRICH, JANEY	99,115
FRY, SUSAN R. J.	124,597
FULLERTON, NANCY	92,873
FUNKE MORIN, KATHERINE T	96,637
GALLAGHER, JUNE	91,081
GARDESKI, ALICIA T	98,598
GARTNER, BRANDI	92,387
GARTNER, RHONDA R	92,938
GAUTHIER, KYLER	56,471
GEISSLER, KAYTLYN	73,792
GERMANN, ELDON	119,146
GERMANN, HELEN	119,140

Name	Amount
GERMANN, JAIME	92,387
GESSNER, SCOTT	84,531
GIBSON, CHRISTINE	132,617
GIBSON, JEFFREY	96,654
GIENI, GRAEME K.	104,217
GLOE, KRISTY	98,056
GLOE, NEVIN	90,491
GOLDEN, DONALD	93,433
GOLLER, BRETT K	79,284
GOLLER, PAULA	92,327
GOURLIE, JANINE	50,603
GRAFF, BARRY J	51,880
GRAY, KRISTY	101,003
GRILL, RAELEEN	67,412
GRIMA, AMY	100,963
GROSJEAN, AMANDA	93,957
GUBBE, KRISTA	100,753
GUNDERSON, KRIS T	92,067
HACKL, RYAN	92,067
HAGEL, MICHEAL	101,733
HAGGARTY, ANDREW	108,401
HALTER, KRISTIN	92,174
HALUSHKA, JAMES	97,264
HAMEL, KURTIS L.	92,067
HAMILTON, ALISON	93,304
HAMPSON, ANNELEISE R	106,202
HAMPSON, DEBBIE	111,730
HARDER, JENNIFER	116,335
HARDER, RACHELLE	61,188
HARGREAVES, BRIAN S	108,159
HASELMIRE, HARVEY R	71,533
HAWRYSH, JANET	59,242
HEAD, RHONDA	102,128
HEAD, WILLIAM	71,097
HEBERT, KRISTOPHER	72,005
HELLOFS, KATERINA	91,486
HELLOFS, PAMELA	92,563
HERMISTON, LISA N	101,199
HESELWOOD, MEGHAN	92,081
HICKE, SHERRY	92,147

Name	Amount
HILDEBRAND, LASHONDA	101,944
HILDEBRAND, LEAH	107,534
HILL, GREG J.	61,667
HILL, JOSHUA J.	63,434
HILL, STACY L	112,049
HILLIS, SUZETTE	83,721
HOGAN, KELLY	102,159
HOISETH, AMY	54,534
HOISETH, DEREK	106,202
HUBER, KYRA J.	63,416
HUMENNY, MICHAEL R.	96,547
HUMENNY, TARA	95,139
HYDUK, LOUDON	92,067
INKSTER, KAITLIN M	70,282
ISINGER, JUSTIN A.	71,470
JACKSON, DEBORAH L	92,067
JACKSON, JEAN-ANNE	102,268
JAMAN, CLARK N	75,655
JAMIESON, DANIELLE	80,409
JEDLICKA, CHARLES	96,769
JOHNSON, BRIGITTE	90,432
JOHNSON, KELLEEN	96,957
JOHNSON, MEGAN A.	96,862
JUST, BRENT	91,483
KACHMARSKI, TAMMY	98,196
KAHL, JENIFER	117,478
KEGLER, JENNIFER	92,417
KELLER, AVRIL J.	137,629
KEMP, KEN	54,199
KENNEDY, RACHELLE	99,487
KENT, CHRISTOPHER J	92,267
KIM, JUNGHEE	68,987
KING, CHRISTINA	92,387
KING, DARCIE A	92,067
KISSICK, TARI A.	57,441
KLASSEN, JANELLE	92,367
KNOT, GREGORY R.	121,850
KNOT, LISA	98,451
KOBACK, KERRI	88,390
KOBELSKY, RYAN	93,427

Name	Amount
KOEPKE, TROY T	97,557
KOHLMAN, TIFFANY D.	81,069
KORMISH, DANA	92,237
KOSHELUK, TRACEY	99,115
KOSTYNA, SHANYNE D.	68,213
KOTCHOREK, MARK	97,367
KOTYK, TAWNIE L	64,728
KOTZER, ANDREA	98,971
KOWALCHUK, CALLY	50,288
KOWALCHUK, MELANY K	94,203
KOWALSKI, BONNIE	97,247
KOWALSKI, MARK	92,167
KRAFT, BEVERLY V	97,102
KRAFT, CANDICE	96,035
KROCZYNSKI, JACOLYN	96,547
KROCZYNSKI, THOMAS	102,228
LABMAN, JESSICA R.	97,352
LAROCQUE, JENNIFER	113,288
LAROCQUE, MORGAN	74,094
LAVENTURE, AIMEE L.	96,547
LEASK, MICHYLO D.	55,744
LEGARIO, ALISTAIR	97,987
LEHMAN, TONYA	184,648
LEMAY, MICHAEL	92,067
LESSARD, SHANNON	159,221
L'HOIR, SARAH L.	120,808
LIDDLE HADDON, SAMIRA	62,193
LOESSIN, AUDRA	79,046
LORENZ-STADNYK, MCKENZIE	62,196
LOZINSKI, NATALIE L.	110,258
LUYBEN-SWITZER, LEE A	91,833
MACDONALD, SABRINA	89,108
MACFARLANE, SHANNON	97,711
MACKRELL, RILEY	72,958
MACNAB, HEATHER	92,217
MAMER, GREGORY R	113,771
MANN, KARUN	76,952
MAREK, PAUL	56,451
MARI, BAILEY	74,089

Name	Amount
MARTELL, ROXANNE	56,812
MATECHUK, LARISSA	92,367
MAY, LORI	92,690
MCCARTHY, SHAYLYNN	75,663
MCCONNELL, CHELSEA M.	106,202
MCKENZIE, CAYLEY	61,687
MCKENZIE, JANEL S.	68,397
MCNALLY, BRENNIN	96,782
MCTAGGART, HANNAH R.	95,987
MELNYK, AARON	122,146
MERKOWSKY, LEANNE	102,948
MILLEN, BRIDGETTE	106,202
MILLER, RANDI-LYNN	69,650
MOSER, ANGELA	55,884
MUNRO, DONALD D	96,687
MUNROE, LINDSAY C	97,213
MURPHY, SHEILA	106,864
MUTCH, BARBARA	93,047
MYSKO, VALERIE A.	52,290
MYSZCZYSZYN, MARK	96,582
NATSKE, SARAH M	81,260
NEALE, JULIA D	59,459
NEMISH, BRADLEY M	97,667
NETT, KIRSTEN L.	89,751
NEUDORF, DARIN	92,227
NEUFELD, STEPHEN	92,067
NICHOL, ALEXANDRA E	85,584
NICHOL, NATASHA M.	114,037
NICHOL, ROBERT	140,113
NICKELL, KRISTA	97,267
NICKELL, RYAN	96,547
NIGHT, KIMBERLY	96,114
NYHOLT, ALEXANDER J.	61,675
NYHOLT, LAURIE	102,408
OBOROWSKY, ALLISON	96,417
OLES, RICHARD	72,772
O'NEILL, BEN	72,302
OROBKO, VICKI E	97,277
OSBACK, KIRSTIN	96,607
PALMER, KYLE	97,094

Name	Amount
PARKER, KENNETH J	107,156
PARKINSON, CHARLENE	102,931
PARTINGTON-HEADRICK, KELLY	97,487
PAULTON, LEONA	51,491
PEDERSON, MADISON B	86,938
PEEK, WILMA	92,485
PEPPLE, GORDON	94,807
PEREHUDOFF, MONICA	96,302
PETERSEN, TARA A	62,616
PETRIE, REBECCA L	91,809
PHILLIPS, ANITA	63,740
POFF, RACHEL K.	101,931
POIRIER, ADRIAN J	116,725
POIRIER, MATTHEW G.	96,736
POITRAS, HEATHER A	71,295
POLICHA, KENDRA J.	51,531
POOL, JENNA	81,067
POTRATZ, ARLA	55,404
POULIOT, CARLEEN	64,535
PRYSTUPA, ROXANNE	61,987
PUFF, SHELLEY	93,188
PURDY, MICHELE	96,163
QUIJADA-SAWITSKY, KANNDCE	91,833
RADCHENKO, JOSHUA	96,547
RADKE, ANGELA J.	96,867
RAFUSE, ASHLEY	58,001
READMAN, AUSTIN	61,191
REDDING, KELSEY R.	83,649
REGNIER, IVY	102,328
REID, EVAN	92,107
REVEY-SMITH, BREANNE D.	74,083
RICHARDSON, LAURA	96,073
RISLING, AMANDA D.	119,846
RISLING, JUANITA C	97,547
ROHRKE, KAITLYN	71,328
ROSE, SHAUN	108,124
RUMPF, BRITT E	101,970
RUNGE, ADRIA M.	96,111

Name	Amount
RUSSELL, SARAH L	79,859
RUTLEY, KAREN	96,676
SACK, MICHELLE	93,027
SANDER, CLARENCE E	52,959
SANDERS, KENDRA	76,127
SARGENT, LEANNE	88,083
SARSONS, PAUL	87,856
SAUNDERS, AVERY E.	70,636
SCHAUKA, ANDREA	61,184
SCHECK, GERALDINE	92,073
SCHEIDT, TERI L	92,887
SCHINDEL, CRYSTAL R	112,448
SCHLAUT, JODEEN R.	93,034
SCHULTZ, NANCY	184,595
SERWOTKI, PATRICIA K.	78,810
SHAW, STEPHANIE	67,795
SHEVCHUK, JAMES	119,469
SHIELL, NISSA	69,308
SHORT, RAE	102,180
SHUMANSKI, JENNIFER	92,067
SIMON, RHONDA	119,362
SIMONEAU, ROCHELLE	97,094
SITTLER, LONI	83,336
SMITH, LINDSAY	97,974
SNEDDON, ANDREW	93,069
SNEDDON, LAURIE	96,849
SNELL, KYLA D	97,022
SNIDER, TROY D	96,834
SNYDER, KARLA	54,422
SOMMERFELD, JAMES	94,371
SOMMERFELD, MONIQUE	119,366
STAFF, JANICE	80,710
STANG, KELLY	70,636
STANG, MAUREEN	97,427
STARLING, KATHERINE	77,219
STEEG, BRENDAN M	62,728
STEINACHER, KYLE C.	50,936
STEVENSON, JOEL E	92,329
STEVENSON, RYAN G.	80,623
STONE, WILLIAM J.	102,048

Name	Amount
STORGARD, RENEE	102,154
STRENDIN, MARK	67,356
STURK, SHAWNA L.	98,562
SWITZER, IAN G	92,067
SYDORUK, KRISTEN V.	56,022
THIELL, GEOFF	71,176
THIELL, SUSAN	96,170
THOMPSON, LYNNE	101,530
THOMPSON, LYNNETTE R.	89,030
THOMPSON, SUSAN	93,883
TKACHUK, JEFFREY P.	97,107
TOKARYK, ANDREW N.	73,147
TOUGH, GEORGE D	92,947
TREMBLAY, WINDAY	59,457
TUCKER, REBECCA	91,833
TYLER, JANELLE	93,052
VAADELAND, SHEILA	81,866
VALLIERE, KELSIE	93,441
VAN DE MEUTTER, MICHELLE M	96,362
VERITY, JEREMEY	97,605
VICKERS, BRENDA	225,696
WALKER, KANDICE	98,632
WALL, ROBERT	101,530
WALZ, JENNIFER E	92,247
WASILEWSKI, AMANDA	92,187
WATERS, SCOTT P.	96,677
WEBER, KAREN	93,427

Name	Amount
WEBER, LOIS	184,595
WEBSTER, SHAUN	97,841
WEINKAUF, CYNTHIA J	92,583
WELSH, TARA	102,390
WELTER, BRITTANY	53,874
WENTZEL, ERIKA	72,410
WHEATON, LORI A.	92,187
WHITBREAD, AIMEE E	70,282
WHITE, PATRICIA A.	97,545
WHITT, JAMIE	110,273
WHYTE, SHAWN	102,048
WIEBE, GERALD	101,091
WILLIAMSON, CHRISTOPHER T	103,304
WILLSEY, CLAIRE	74,681
WOIDEN, RYLEY L.	70,822
WOOD, KYLE	100,185
WOOLFORD, JANE M.	73,958
WOYTIUK, ERIN	83,414
WRIGHT, SHARON	92,227
WRIGHT, WARREN	67,249
WUTTUNEE, ROBBIE	70,543
YAHN, JILL	93,067
YAKIWCHUK, STEPHANIE D	67,579
ZABRICK, STAN N.	99,013
ZAMULINSKI, GLENNA T	93,318
ZUBIAK, LINDSAY	107,534

Transfers

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

Name	Amount
MEADOW LAKE CHRISTIAN ACADEMY	110,081
NORTH WEST COLLEGE	286,788

Name	Amount
PRAIRIE LAND REGIONAL DIVISION	170,560
WITCHEKAN LAKE FIRST NATION	100,000

Supplier Payments

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

Name	Amount
AON CANADA INC.	674,216
APOLLO PROPERTY MAINTENANCE	53,130
BILLY'S PLUMBING	163,125
BLUE IMP	63,367
BMO PURCHASE CARDS	2,930,669
BRAULT ROOFING (AB) INC.	65,614
CAD CONCENTRA	50,805
CENTURY ROOFING	586,435
CISCO SYSTEMS CAPITAL	262,552
CITY OF NORTH BATTLEFORD	138,326
CJV THE CARPET PEOPLE	103,744
COMMISSIONAIRES (NORTH SK)	82,210
CONCENTRA EQUIPMENT FINANCE	70,823
DELTA CO-OPERATIVE ASSOCIATION LIMITED	484,548
DISCOVERY CO- OPERATIVE ASSOCIATION LIMITED	381,165
EECOL ELECTRIC	79,455
ENHANCE DRIVER EDUCATION	108,426
EPPIC VENTURES INCORPORATED	53,917

Name	Amount
ERNIES SERVICE 2001 LTD.	54,129
FIRSTCANADA ULC	3,830,866
GENX SOLUTIONS	159,302
GORDON FOOD SERVICE	128,66
HAID ROOFING LTD.	221,700
HAWTIN PLUMBING SERVICES INC.	64,032
HORIZON COMPUTER	209,252
J.D. MACDONALD ENTERPRISES	59,373
K & S ASPHALT SERVICES LTD.	81,203
KAL TIRE	104,792
KEV SOFTWARE INC.	74,853
LAKE COUNTRY CO- OPERATIVE ASSOCIATION	183,264
MAXIM TRUCK & TRAILER	58,762
NAVARRO MASONRY	95,127
NORTHEND WAREHOUSING LTD.	84,738
REVERIE CONSULTING LTD.	74,199
RMIS ENGINEERING	261,574
ROBINSON - BAHO	56,975
S.L. CONTRACTORS LTD.	145,337

Name	Amount
SASK HEALTH AUTHORITY	51,641
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	95,184
SASKATOON TRUCK CENTRE	60,000
SASKENERGY	666,164
SASKPOWER CORP	1,142,625
SILVESTER GLASS	61,291

Name	Amount
STUDENT WORKS PAINTING	119,247
SYSCO SERCA FOOD SERVICES WEST	106,501
TECH ELECTRIC LIMITED	189,190
TREVOR'S DRIVING SCHOOL	152,416
WESTERN CANADA BUS	963,260
WINMAR PROPERTY RESTORATION	61,171

Other Expenditures

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

Name	Amount
BATTLEFORDS FIRST NATIONS JOINT BOARD OF EDUCATION	2,129,884
CANADA REVENUE AGENCY	14,495,959
CUPE LOCAL # 4747	200,389
MUNICIPAL EMPLOYEES SUPERANNUATION COMMISSION	2,783,285
SASK SCHOOL BOARDS ASSOCIATION	1,235,120

Name	Amount
SASK TEACHERS FEDERATION	3,974,524
SASKATCHEWAN WORKERS' COMPENSATION BOARD	493,822
TEACHERS SUPERANNUATION COMMISSION	59,367
TRI-WEST TEACHERS' ASSOCIATION	60,774

Audited Financial Statements

Of the Living Sky School Division No. 202

School Division No. 2020500

For the Period Ending: August 31, 2023

Lonny R. Daroch
Chief Financial Officer

HRO
Auditor

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

Management's Responsibility for the Financial Statements

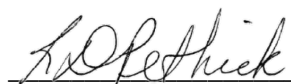
The financial statements of Living Sky School Division No. 202 have been prepared in accordance with Canadian public sector accounting standards (PSAS). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain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

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


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

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 22, 2023



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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Living Sky School Division No. 202

Opinion

We have audited the financial statements of Living Sky School Division No. 202 (the organization), which comprise the statement of financial position as at August 31, 2023, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

(continues)

LORALIE A. RAICHE, CPA, CA, CFP*

DALLAN D. OBERG, CPA, CA*

*DENOTES A PROFESSIONAL CORPORATION

www.hrocpcpa.ca



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

HRO

North Battleford, Saskatchewan
November 22, 2023

Chartered Professional Accountants

Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	20,140,919	22,787,106
Accounts Receivable (Note 7)	3,005,328	492,712
Portfolio Investments (Note 3)	235,165	202,510
Total Financial Assets	23,381,412	23,482,328
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	5,391,633	6,574,995
Long-Term Debt (Note 9)	206,457	261,980
Liability for Employee Future Benefits (Note 5)	1,746,900	1,736,500
Deferred Revenue (Note 10)	1,292,158	1,135,629
Total Liabilities	8,637,148	9,709,104
Net Financial Assets	14,744,264	13,773,224
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	27,047,278	28,474,099
Inventory of Supplies Held for Consumption	282,950	245,251
Prepaid Expenses	466,697	487,984
Total Non-Financial Assets	27,796,925	29,207,334
Accumulated Surplus (Note 13)	42,541,189	42,980,558

Contractual Obligations (Note 15)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	63,742,211	68,329,815	62,667,245
Tuition and Related Fees	5,254,800	5,658,695	5,376,724
School Generated Funds	2,000,000	2,078,626	1,534,528
Complementary Services (Note 11)	1,937,512	1,500,576	1,928,427
External Services (Note 12)	1,283,411	1,822,511	1,429,411
Other	940,000	1,432,292	751,775
Total Revenues (Schedule A)	75,157,934	80,822,515	73,688,110
EXPENSES			
Governance	411,895	342,703	336,782
Administration	2,824,200	2,973,947	2,862,789
Instruction	51,074,533	51,170,557	50,141,446
Plant Operation & Maintenance	10,705,797	12,054,407	12,357,807
Student Transportation	8,650,020	8,666,857	8,265,494
Tuition and Related Fees	406,600	459,454	307,011
School Generated Funds	2,000,000	2,083,121	1,471,136
Complementary Services (Note 11)	1,309,883	1,462,775	3,401,909
External Services (Note 12)	1,372,493	2,039,981	1,666,903
Other	4,807	8,082	5,336
Total Expenses (Schedule B)	78,760,228	81,261,884	80,816,613
Operating Deficit for the Year	(3,602,294)	(439,369)	(7,128,503)
Accumulated Surplus from Operations, Beginning of Year	42,980,558	42,980,558	50,109,061
Accumulated Surplus from Operations, End of Year	39,378,264	42,541,189	42,980,558

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	13,773,224	13,773,224	19,650,375
Changes During the Year			
Operating Deficit, for the Year	(3,602,294)	(439,369)	(7,128,503)
Acquisition of Tangible Capital Assets (Schedule C)	(560,996)	(1,416,117)	(1,655,958)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	23,169	33,619
Net Gain on Disposal of Capital Assets (Schedule C)	-	(23,169)	(16,028)
Amortization of Tangible Capital Assets (Schedule C)	3,158,000	2,842,938	2,981,890
Net Acquisition of Inventory of Supplies Held for Consumption	-	(37,699)	(10,832)
Net Change in Other Non-Financial Assets	-	21,287	(81,339)
Change in Net Financial Assets	(1,005,290)	971,040	(5,877,151)
Net Financial Assets, End of Year	12,767,934	14,744,264	13,773,224

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, 2023**

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(439,369)	(7,128,503)
Add Non-Cash Items Included in Deficit (Schedule D)	2,819,769	2,965,862
Net Change in Non-Cash Operating Activities (Schedule E)	(3,545,461)	1,547,474
Cash Used in Operating Activities	(1,165,061)	(2,615,167)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,416,117)	(1,655,958)
Proceeds on Disposal of Tangible Capital Assets	23,169	33,619
Cash Used in Capital Activities	(1,392,948)	(1,622,339)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(32,655)	(14,076)
Cash Used in Investing Activities	(32,655)	(14,076)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	140,248	217,700
Repayment of Long-Term Debt	(195,771)	(147,355)
Cash (Used in) Provided by Financing Activities	(55,523)	70,345
DECREASE IN CASH AND CASH EQUIVALENTS	(2,646,187)	(4,181,237)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	22,787,106	26,968,343
CASH AND CASH EQUIVALENTS, END OF YEAR	20,140,919	22,787,106

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	61,567,905	62,980,254	59,336,127
Operating Grant/PMR	2,054,306	1,868,830	2,054,306
Other Ministry Grants	120,000	398,392	128,359
Total Ministry Grants	63,742,211	65,247,476	61,518,792
Federal Grants	-	832,339	1,148,453
Total Operating Grants	63,742,211	66,079,815	62,667,245
Capital Grants			
Ministry of Education Capital Grants	-	2,250,000	-
Total Capital Grants	-	2,250,000	-
Total Grants	63,742,211	68,329,815	62,667,245

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	5,244,800	5,655,664	5,372,659
Total Tuition Fees	5,244,800	5,655,664	5,372,659
Transportation Fees	10,000	3,031	4,065
Total Operating Tuition and Related Fees	5,254,800	5,658,695	5,376,724
Total Tuition and Related Fees Revenue	5,254,800	5,658,695	5,376,724
School Generated Funds Revenue			
Curricular			
Student Fees	135,000	165,140	69,028
Total Curricular Fees	135,000	165,140	69,028
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	207,260	142,616
Fundraising	840,000	789,821	578,204
Grants and Partnerships	50,000	121,701	68,830
Students Fees	525,000	648,471	463,674
Other	300,000	146,233	212,176
Total Non-Curricular Fees	1,865,000	1,913,486	1,465,500
Total School Generated Funds Revenue	2,000,000	2,078,626	1,534,528
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,613,222	1,031,222	1,601,974
Other Ministry Grants	95,000	195,200	94,705
Other Provincial Grants	175,850	220,671	179,416
Total Operating Grants	1,884,072	1,447,093	1,876,095
Fees and Other Revenue			
Other Revenue	53,440	53,483	52,332
Total Fees and Other Revenue	53,440	53,483	52,332
Total Complementary Services Revenue	1,937,512	1,500,576	1,928,427

Living Sky School Division No. 202
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	483,732	541,924	508,476
Other Ministry Grants	240,000	640,000	363,066
Other Provincial Grants	119,679	-	-
Other Grants	250,000	260,517	247,220
Total Operating Grants	1,093,411	1,442,441	1,118,762
Fees and Other Revenue			
Other Revenue	190,000	380,070	310,649
Total Fees and Other Revenue	190,000	380,070	310,649
Total External Services Revenue	1,283,411	1,822,511	1,429,411
Other Revenue			
Miscellaneous Revenue	325,000	423,909	218,078
Sales & Rentals	315,000	199,502	238,389
Investments	300,000	779,057	263,397
Gain on Disposal of Capital Assets	-	23,169	16,028
Treaty Land Entitlement / Rural	-	6,655	15,883
Total Other Revenue	940,000	1,432,292	751,775
TOTAL REVENUE FOR THE YEAR	75,157,934	80,822,515	73,688,110

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	212,741	163,814	166,620
Professional Development - Board Members	20,000	12,009	17,114
Grants to School Community Councils	44,154	28,821	21,210
Other Governance Expenses	135,000	138,059	131,838
Total Governance Expense	411,895	342,703	336,782
Administration Expense			
Salaries	2,060,655	2,271,473	2,175,848
Benefits	341,645	262,889	276,100
Supplies & Services	120,900	128,983	133,820
Non-Capital Furniture & Equipment	20,000	22,879	24,884
Building Operating Expenses	49,000	51,958	47,678
Communications	36,200	34,463	32,289
Travel	54,000	41,203	29,397
Professional Development	41,800	77,200	43,705
Amortization of Tangible Capital Assets	100,000	82,899	99,068
Total Administration Expense	2,824,200	2,973,947	2,862,789
Instruction Expense			
Instructional (Teacher Contract) Salaries	31,839,583	32,124,840	32,412,028
Instructional (Teacher Contract) Benefits	1,800,310	1,971,616	1,872,346
Program Support (Non-Teacher Contract) Salaries	9,493,665	9,985,514	8,807,929
Program Support (Non-Teacher Contract) Benefits	2,077,041	2,182,829	1,881,185
Instructional Aids	2,345,134	1,773,361	2,058,288
Supplies & Services	732,862	832,025	612,871
Non-Capital Furniture & Equipment	435,890	439,407	376,738
Communications	178,791	176,880	198,492
Travel	200,000	155,127	131,468
Professional Development	596,534	367,908	285,061
Student Related Expense	274,723	368,822	573,991
Amortization of Tangible Capital Assets	1,100,000	792,228	931,049
Total Instruction Expense	51,074,533	51,170,557	50,141,446

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	2,871,981	2,870,301	3,096,691
Benefits	1,139,243	1,110,761	1,171,861
Supplies & Services	4,000	175,754	10,075
Non-Capital Furniture & Equipment	9,000	29,303	751
Building Operating Expenses	5,382,327	6,479,445	6,748,841
Communications	7,000	6,695	7,487
Travel	78,246	82,727	52,858
Professional Development	6,000	10,830	2,029
Amortization of Tangible Capital Assets	1,208,000	1,266,584	1,245,207
Amortization of Tangible Capital Assets ARO	-	22,007	22,007
Total Plant Operation & Maintenance Expense	10,705,797	12,054,407	12,357,807
Student Transportation Expense			
Salaries	2,038,057	2,127,093	2,030,012
Benefits	461,989	470,994	443,362
Supplies & Services	1,030,500	1,110,429	1,048,241
Non-Capital Furniture & Equipment	550,000	501,621	533,414
Building Operating Expenses	68,500	45,958	38,881
Communications	4,500	4,004	4,073
Travel	-	-	229
Professional Development	1,000	390	2,481
Contracted Transportation	3,745,474	3,727,148	3,480,242
Amortization of Tangible Capital Assets	750,000	679,220	684,559
Total Student Transportation Expense	8,650,020	8,666,857	8,265,494
Tuition and Related Fees Expense			
Tuition Fees	406,600	459,454	307,011
Total Tuition and Related Fees Expense	406,600	459,454	307,011
School Generated Funds Expense			
Academic Supplies & Services	50,000	65,947	60,460
Cost of Sales	320,000	349,789	276,352
Non-Capital Furniture & Equipment	-	-	200
School Fund Expenses	1,630,000	1,667,385	1,134,124
Total School Generated Funds Expense	2,000,000	2,083,121	1,471,136

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	672,979	659,099	722,361
Program Support (Non-Teacher Contract) Salaries & Benefits	496,904	620,946	2,481,070
Instructional Aids	20,000	44,029	26,169
Supplies & Services	120,000	104,364	138,906
Non-Capital Furniture & Equipment	-	6,386	3,576
Communications	-	1,128	1,398
Travel	-	1,189	494
Professional Development (Non-Salary Costs)	-	5,668	3,817
Student Related Expenses	-	19,966	24,118
Total Complementary Services Expense	1,309,883	1,462,775	3,401,909
External Service Expense			
Grant Transfers	240,000	460,000	240,000
Tuition Fees	141,799	144,452	167,308
Administration Salaries & Benefits	10,000	146	-
Instructional (Teacher Contract) Salaries & Benefits	314,433	603,501	535,709
Program Support (Non-Teacher Contract) Salaries & Benefits	153,261	184,313	150,622
Instructional Aids	-	175	478
Supplies & Services	440,000	522,822	417,510
Building Operating Expenses	-	35,686	35,169
Communications	-	-	1,220
Professional Development (Non-Salary Costs)	-	3,458	3,307
Student Related Expenses	-	15,841	52,773
Contracted Transportation & Allowances	73,000	69,587	62,807
Total External Services Expense	1,372,493	2,039,981	1,666,903

Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	(731)	(1,575)
Interest on Capital Loans	4,807	-	-
Interest on Other Long-Term Debt		8,813	6,911
Total Interest and Bank Charges	4,807	8,082	5,336
Total Other Expense	4,807	8,082	5,336
TOTAL EXPENSES FOR THE YEAR	78,760,228	81,261,884	80,816,613

Living Sky School Division No. 202
**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	964,997	464,061	82,450,348	1,526,881	1,302,645	8,678,208	662,528	16,040,920	6,408,636	889,376	119,388,600	118,408,493
Additions/Purchases	-	147,165	-	-	-	881,687	97,128	250,992	37,994	1,151	1,416,117	1,655,958
Disposals	-	-	-	-	-	(172,329)	(31,980)	-	-	-	(204,309)	(675,851)
Closing Balance as of August 31	964,997	611,226	82,450,348	1,526,881	1,302,645	9,387,566	727,676	16,291,912	6,446,630	890,527	120,600,408	119,388,600
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	68,013	61,754,630	1,450,057	966,383	5,534,692	616,806	13,937,999	5,738,732	847,189	90,914,501	88,590,871
Amortization of the Period	-	30,561	1,216,600	34,982	22,007	600,835	34,159	560,281	317,841	25,672	2,842,938	2,981,890
Disposals	-	-	-	-	-	(172,329)	(31,980)	-	-	-	(204,309)	(658,260)
Closing Balance as of August 31	N/A	98,574	62,971,230	1,485,039	988,390	5,963,198	618,985	14,498,280	6,056,573	872,861	93,553,130	90,914,501
Net Book Value												
Opening Balance as of September 1	964,997	396,048	20,695,718	76,824	336,262	3,143,516	45,722	2,102,921	669,904	42,187	28,474,099	29,817,622
Closing Balance as of August 31	964,997	512,652	19,479,118	41,842	314,255	3,424,368	108,691	1,793,632	390,057	17,666	27,047,278	28,474,099
Change in Net Book Value	-	116,604	(1,216,600)	(34,982)	(22,007)	280,852	62,969	(309,289)	(279,847)	(24,521)	(1,426,821)	(1,343,523)
Disposals												
Historical Cost	-	-	-	-	-	172,329	31,980	-	-	-	204,309	675,851
Accumulated Amortization	-	-	-	-	-	172,329	31,980	-	-	-	204,309	658,260
Net Cost	-	-	-	-	-	-	-	-	-	-	-	17,591
Price of Sale	-	-	-	-	-	10,423	12,746	-	-	-	23,169	33,619
Gain on Disposal	-	-	-	-	-	10,423	12,746	-	-	-	23,169	16,028

Closing costs of leased tangible capital assets of \$357,948 (2022 - \$193,381) representing \$140,248 (2022 - \$62,760) in Furniture and Equipment, \$197,687 (2022 - \$118,612) in Computer Hardware and Audio Visual Equipment, and \$20,013 (2022 - \$12,009) in Computer Software are included within the above amounts. Accumulated amortization of \$158,670 (2022 - \$275,357) has been recorded on these assets.

Buildings with a net book value of \$9,996,613 (2022 - \$10,988,440) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

Living Sky School Division No. 202
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	2,842,938	2,981,890
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(23,169)	(16,028)
Total Non-Cash Items Included in Deficit	2,819,769	2,965,862

Living Sky School Division No. 202
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(2,512,616)	328,684
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,183,362)	1,264,086
Increase in Liability for Employee Future Benefits	10,400	23,300
Increase in Deferred Revenue	156,529	23,575
Increase in Inventory of Supplies Held for Consumption	(37,699)	(10,832)
Decrease (Increase) in Prepaid Expenses	21,287	(81,339)
Total Net Change in Non-Cash Operating Activities	(3,545,461)	1,547,474

Living Sky School Division No. 202

Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 13)
External Sources				
Contractual Agreements				
Mental Health Capacity Building grant	13,928	220,671	189,954	44,645
Invitational Shared Services Initiative grant	52,128	640,000	563,857	128,271
Mental Health Supports grant	22,420	-	6,000	16,420
Safe Talk Training grant	4,233	-	-	4,233
Cameco Fund: Step Up and Run	-	26,338	5,627	20,711
Total Contractual Agreements	92,709	887,009	765,438	214,280
Jointly Administered Funds				
School generated funds	1,322,303	-	131,545	1,190,758
Scholarship funds	131,499	8,650	15,565	124,584
Total Jointly Administered Funds	1,453,802	8,650	147,110	1,315,342
Ministry of Education				
PMR maintenance project allocations	3,708,563	1,868,830	2,682,240	2,895,153
Federal Capital Tuition	996,158	-	-	996,158
Early Learning Intensive Supports grant	44,649	150,000	66,951	127,698
Air Purification grant	66,319	-	66,319	-
Violence Threat Risk Assessment Training grant	-	30,300	24,983	5,317
Minor Capital Renewal - Medstead Central School	-	2,250,000	-	2,250,000
Total Ministry of Education	4,815,689	4,299,130	2,840,493	6,274,326
Total	6,362,200	5,194,789	3,753,041	7,803,948
Internal Sources				
Curriculum and student learning				
School based budgets	1,000,000	-	509,819	490,181
Total curriculum and student learning	1,000,000	-	509,819	490,181
Facilities				
Facilities renewal	2,763,259	-	-	2,763,259
Roofs and boilers	500,000	-	-	500,000
Total facilities	3,263,259	-	-	3,263,259
Information technology				
Payroll/Accounting/HR software	1,000,000	-	-	1,000,000
Staff devices	450,000	-	-	450,000
Server replacement	250,000	-	-	250,000
Total information technology	1,700,000	-	-	1,700,000
Other				
Designated for tangible capital asset expenditures	11,400	-	-	11,400
External Consultants	500,000	-	-	500,000
Innovation Fund	100,000	-	-	100,000
Total Other	611,400	-	-	611,400

School Division No. 202
Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 13)
Professional development				
LINC PD	113,617	-	-	113,617
Staff training	50,000	-	-	50,000
Total professional development	163,617	-	-	163,617
Transportation				
Bus replacement	1,000,000	-	-	1,000,000
Fleet vehicles	400,000	-	-	400,000
Total transportation	1,400,000	-	-	1,400,000
Total	8,138,276	-	509,819	7,628,457
<hr/>				
Total Designated Assets	14,500,476	5,194,789	4,262,860	15,432,405

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,746,900 (2022 - \$1,736,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$93,553,130 (2022 - \$90,914,501) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,302,645 (2022 - \$1,302,645) because actual expense may differ significantly from valuation estimates.

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

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

c) Financial Instruments

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

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

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

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

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

d) Financial Assets

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

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

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represent capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

e) Non-Financial Assets

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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

Pooled assets in furniture and equipment, computer hardware and audio-visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

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

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

f) Liabilities

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

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

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

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

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023	2022
Portfolio investments in the cost or amortized cost category:	Cost	Cost
Term deposits	\$ 68,600	\$ 68,600
Credit Union Member Rewards	89,741	67,762
Member Equity in Co-op Organization	76,824	66,149
Total portfolio investments	\$ 235,165	\$ 202,510

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 163,814	\$ 178,889	\$ -	\$ -	\$ 342,703	\$ 336,782
Administration	2,534,362	356,686	-	82,899	2,973,947	2,862,789
Instruction	46,264,799	4,113,530	-	792,228	51,170,557	50,141,446
Plant Operation & Maintenance	3,981,062	6,784,754	-	1,288,591	12,054,407	12,357,807
Student Transportation	2,598,087	5,389,550	-	679,220	8,666,857	8,265,494
Tuition and Related Fees	-	459,454	-	-	459,454	307,011
School Generated Funds	-	2,083,121	-	-	2,083,121	1,471,136
Complementary Services	1,280,045	182,730	-	-	1,462,775	3,401,909
External Services	787,960	1,252,021	-	-	2,039,981	1,666,903
Other	-	-	8,082	-	8,082	5,336
TOTAL	\$ 57,610,129	\$ 20,800,735	\$ 8,082	\$ 2,842,938	\$ 81,261,884	\$ 80,816,613

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, and accumulating paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

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Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	12	13

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 1,114,500	\$ 1,233,500
Current period service cost	93,700	110,600
Interest cost	46,700	25,700
Benefit payments	(87,100)	(83,400)
Actuarial (gains)	(38,200)	(171,900)
Plan amendments	44,300	-
Accrued Benefit Obligation - end of year	1,173,900	1,114,500
Unamortized net actuarial gains	573,000	622,000
Liability for Employee Future Benefits	\$ 1,746,900	\$ 1,736,500

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 93,700	\$ 110,600
Amortization of net actuarial (gain)	(42,900)	(29,600)
Benefit cost	50,800	81,000
Interest cost	46,700	25,700
Total Employee Future Benefits Expense	\$ 97,500	\$ 106,700

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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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:

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	425	1	426	444
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70 %	6.05% / 11.70 %
Member contributions for the year	\$ 3,298,958	\$ 216	\$ 3,299,174	\$ 3,289,337

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

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	2023	2022
Number of active School Division members	513	527
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,391,278	\$ 1,424,080
School Division contributions for the year	\$ 1,391,278	\$ 1,424,080
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

7. ACCOUNTS RECEIVABLE

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

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 2,278,870	\$ -	\$ 2,278,870	\$ -	\$ -	\$ -
Other Receivables	726,458	-	726,458	492,712	-	492,712
Total Accounts Receivable	\$3,005,328	\$ -	\$3,005,328	\$ 492,712	\$ -	\$ 492,712

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 825,610	\$ 2,242,916
Supplier Payments	3,259,029	3,029,092
Liability for Asset Retirement Obligation	1,302,645	1,302,645
Accrued Interest Payable	4,349	342
Total Accounts Payable and Accrued Liabilities	\$ 5,391,633	\$ 6,574,995

The school division recognized an estimated liability for asset retirement obligation of \$1,302,645 (2022 - \$1,302,645) for the removal and disposal of asbestos). The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school

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division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2023	2022
Capital Leases:			
	Concentra Bank - Copier Lease repayable in annual installments of \$63,804 including interest at 3.994%. The lease is due August 2024.	\$ 66,208	\$ 130,054
	Cisco Systems Capital Canada -Hardware and software lease repayable in annual installments of \$85,775 and one additional payment at end of contract of \$46,152. The lease is due September 2023.	1	131,926
	Concentra Bank - Copier Lease repayable in annual installments of \$28,627 including interest at 3.5%. The lease is due August 2028.	140,248	-
Total Long-Term Debt		\$ 206,457	\$ 261,980

Future principal and interest repayments over the next 5 years are estimated as follows:			
	Capital Leases		Total
2024	\$ 99,457	\$	99,457
2025	30,804		30,804
2026	30,803		30,803
2027	30,803		30,803
2028	30,804		30,804
Total	222,671		222,671
Less: Interest and executory cost	16,214		16,214
Total future principal repayments	\$ 206,457	\$	206,457

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases		2023	2022
Principal	\$ 195,771	\$	195,771	\$ 147,355
Interest	8,813		8,813	6,911
Total	\$ 204,584	\$	204,584	\$ 154,266

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

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	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Non-Capital deferred revenue:				
Jordan's Principle	\$ 1,135,629	\$ 988,869	\$ 832,339	\$ 1,292,158
Total Deferred Revenue	\$ 1,135,629	\$ 988,869	\$ 832,339	\$ 1,292,158

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs - Mental Health Capacity Building, Summer Literacy, etc	2023	2022
Revenues:				
Operating Grants	\$ 1,031,222	\$ 415,871	\$ 1,447,093	\$ 1,876,095
Fees and Other Revenues	-	53,483	53,483	52,332
Total Revenues	1,031,222	469,354	1,500,576	1,928,427
Expenses:				
Salaries & Benefits	965,188	314,857	1,280,045	3,203,431
Instructional Aids	35,651	8,378	44,029	26,169
Supplies and Services	14,440	89,924	104,364	138,906
Non-Capital Equipment	6,386	-	6,386	3,576
Communications	-	1,128	1,128	1,398
Travel	1,189	-	1,189	494
Professional Development (Non-Salary Costs)	-	5,668	5,668	3,817
Student Related Expenses	4,186	15,780	19,966	24,118
Total Expenses	1,027,040	435,735	1,462,775	3,401,909
Excess (Deficiency) of Revenues over Expenses	\$ 4,182	\$ 33,619	\$ 37,801	\$ (1,473,482)

12. EXTERNAL SERVICES

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

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

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Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Following Their Voices	Associate Schools*	Other Programs - Driver Training, Cafeteria, etc	2023	2022
Revenues:						
Operating Grants	\$ 640,000	\$ -	\$ 541,924	\$ 260,517	\$ 1,442,441	\$ 1,118,762
Fees and Other Revenues	-	108,498	-	271,572	380,070	310,649
Total Revenues	640,000	108,498	541,924	532,089	1,822,511	1,429,411
Expenses:						
Grant Transfers	460,000	-	-	-	460,000	240,000
Tuition & Other Related Fees	-	-	144,452	-	144,452	167,308
Salaries & Benefits	88,766	150,919	363,604	184,671	787,960	686,331
Instructional Aids	-	-	175	-	175	478
Supplies and Services	-	154	-	522,668	522,822	417,510
Building Operating Expenses	-	-	31,876	3,810	35,686	35,169
Communications	-	-	-	-	-	1,220
Professional Development	-	1,866	1,592	-	3,458	3,307
Student Related Expenses	15,091	525	225	-	15,841	52,773
Contracted Transportation & Allowances	-	-	-	69,587	69,587	62,807
Total Expenses	563,857	153,464	541,924	780,736	2,039,981	1,666,903
Excess (Deficiency) of Revenues over Expenses	\$ 76,143	\$ (44,966)	\$ -	\$ (248,647)	\$ (217,470)	\$ (237,492)

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

Summary of Associate School Revenues and Expenses, Details by School	Heritage Christian School	Meadow Lake Christian Academy	2023	2022
Revenues:				
Operating Grants	\$ 253,194	\$ 288,730	\$ 541,924	\$ 511,542
Total Revenues	253,194	288,730	541,924	511,542
Expenses:				
Tuition & Other Related Fees	34,371	110,081	144,452	167,308
Salaries & Benefits	184,955	178,649	363,604	312,181
Instructional Aids	175	-	175	478
Building Operating Expenses	31,876	-	31,876	29,756
Communications	-	-	-	1,220
Professional Development	1,592	-	1,592	599
Student Related Expenses	225	-	225	-
Total Expenses	253,194	288,730	541,924	511,542
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

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	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 28,474,099	\$ 1,416,117	\$ 2,842,938	\$ 27,047,278
Less: Liability for Asset Retirement Obligation	(1,302,645)	-	-	(1,302,645)
Less: Debt owing on Tangible Capital Assets	(261,980)	(140,248)	(195,771)	(206,457)
	26,909,474	1,275,869	2,647,167	25,538,176
Designated Assets (Schedule F)	14,500,476	5,194,789	4,262,860	15,432,405
Unrestricted Surplus	1,570,608	-	-	1,570,608
Total Accumulated Surplus	\$ 42,980,558	\$ 6,470,658	\$ 6,910,027	\$ 42,541,189

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 28, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services and revenue related to Treaty Land Entitlement was reclassified from Property Tax Revenue to Other Revenue.

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- student transportation services contract, variable monthly cost based on routes, with FirstCanada ULC for the period July 1, 2018, to June 30, 2025, with a school division option to extend the contract to June 30, 2028. Costs for the current year were \$3,824,128 (2022 - \$3,575,149).

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Copier Leases	Computer Hardware and Software Lease	Total Operating
Future minimum lease payments:			
2024	\$ 99,456	\$ 1	\$ 99,457
2025	30,804	-	30,804
2026	30,803	-	30,803
2027	30,803	-	30,803
2028	30,804	-	30,804
Total Lease Obligations	\$ 222,670	\$ 1	\$ 222,671

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16. COMPARATIVE INFORMATION

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

17. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of grants and other accounts receivable as at August 31, 2023, was:

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 2,278,870	\$ 2,278,870	\$ -	\$ -	\$ -
Other Receivables	603,176	140,836	-	318	462,022
Net Receivables	\$ 2,882,046	\$2,419,706	\$ -	\$ 318	\$ 462,022

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

ii) Liquidity Risk

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

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

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August 31, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,391,633	\$ 4,088,988	\$ -	\$ -	\$ 1,302,645
Long-term debt	206,457	-	92,595	113,862	-
Total	\$ 5,598,090	\$4,088,988	\$ 92,595	\$ 113,862	\$ 1,302,645

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$5,800,000 with interest payable monthly at a rate of prime per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2023.

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.