



LIVING SKY
SCHOOL DIVISION NO. 202

ANNUAL REPORT

*Growth Without Limits,
Learning For All.*

2024-25



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**Cover artwork done by high school students at Cut Knife Community School. The project taught students about Indigenous and Métis art styles and allowed them to artistically express thoughts and learnings about residential schools (orange tiles), missing and murdered Indigenous women and girls (red tiles) and explore Indigenous connections and meaning in art (blue, yellow and white tiles).*

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>

All board of education annual reports are available on the Government of Saskatchewan website at [Publications Centre](#) [Education](#).

Letter of Transmittal

Honourable Everett Hindley
Minister of Education



Dear Minister Hindley:

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 2024-25 annual report. This report presents an overview of Living Sky School Division's goals, activities and results for the fiscal year September 1, 2024 to August 31, 2025. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ronna D. Pethick".

Ronna D. Pethick

Introduction

This annual report provides information about Living Sky School Division No. 202 for its 2024-25 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made towards achieving the provincial level targets.

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 13, 2024 to serve a four-year term.

Board of Education members are:

Subdivision 1	Kelly Schneider
Subdivision 2	Mary Linnell
Subdivision 3	Nicole Kobelsky
Subdivision 4	Ronna D. Pethick, Board Chair
Subdivision 5	Lacey Gartner
Subdivision 6	Bailey Kemery
City of North Battleford	Shaun Weber, Board Vice Chair Rocky Omelchenko Sarah Connor
Town of Battleford	Glen Leask

School Community Councils

The Board of Education has established a School Community Council (SCC) for 22 of the 28 schools in Living Sky School Division. The two associate schools and four Hutterian schools are not required to have SCCs and most high schools have a student representative. Schools continue to work on membership and ensuring their 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.

The Regulations require school divisions to provide orientation, training, development, and networking opportunities for SCC members. In alignment with the division's goal of responsive programming for emerging needs, SCC members from across the division participated in an interactive presentation by Alec Couros. He explored both the opportunities and cautions associated with technology, particularly artificial intelligence (AI), in schools. His message highlighted the importance of fostering creativity and critical thinking in classrooms, while also addressing the risks and challenges of AI and how educators might adapt their practices. Parents also connected with his insights, as he shared implications for life beyond school. The learning and discussions enriched the capacity of SCCs to support their work in local contexts.

The Board of Education provides equal funding to all SCCs and uses this funding to support the SCC annual workshop. The total amount allocated to SCCs in 2024-25 was \$44,154. SCCs use this funding in a variety of ways, including supporting meeting expenses and promoting parent, caregiver, and student engagement with school goals.

Many successes were experienced by the SCCs in 2024-25. One example involved the SCC members from two different schools who were involved in the reconfiguration of school buildings. The division engaged with these SCC members to gather feedback and advice for the change, and they provided the division with some valuable advice for redesigning transportation services to these schools. SCCs in the division supported literacy goals through family literacy nights where parents shared stories and encouraged families to read books from the library with their children. Others supported engagement goals through attendance awards and recognition throughout the year and at awards nights. Mental health guest speakers were also arranged to present to students and families about resiliency.

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.

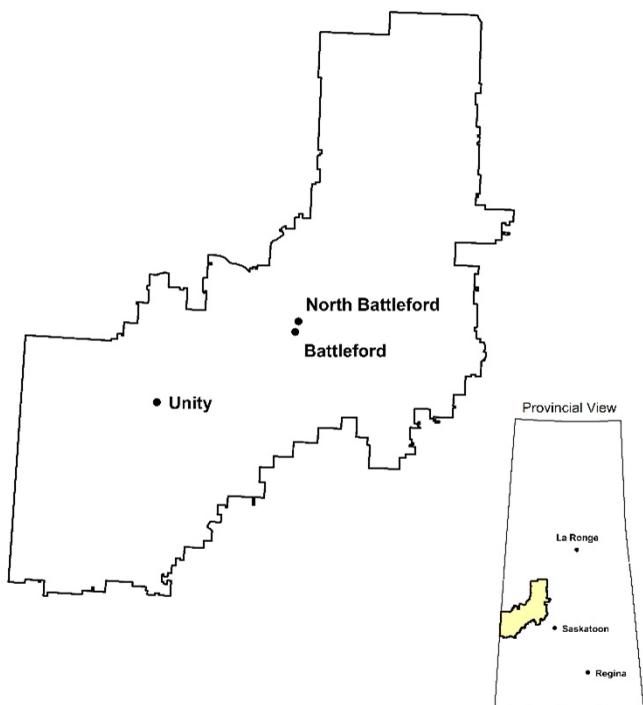
Living Sky School Division is located in the heart of wheat and oil country. The recreational and outdoor pursuits are plentiful and include camping, fishing, hunting, and water sports in the summer, as well as downhill and cross-country skiing, snowmobiling, and ice fishing in the winter. The area offers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

Currently, 28 schools are located in 19 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)

Living Sky
SD No. 202



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*

Demographics

Enrollment numbers at Living Sky School Division (LSKYS) in 2024-25 continued five-year trends. Overall enrollment in 2024-25 is within 1% of the five-year average. Indigenous student enrollment increased both in real numbers and as a proportion of overall enrollment, now at over 30% of the total student population. The same is true for EAL enrollments, now at 6% of the total student population. Additionally, Living Sky saw the continued shift from rural to urban enrollments.

Students

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
Kindergarten	313	329	310	356	305
1	397	369	362	329	374
2	346	397	382	370	348
3	396	360	417	380	392
4	339	399	363	419	385
5	401	337	425	386	430
6	417	414	344	423	387
7	430	463	477	373	457
8	425	429	478	450	358
9	419	432	466	484	458
10	427	459	458	473	479
11	386	405	401	435	426
12	412	403	423	421	463
Total	5,108	5,196	5,306	5,299	5,262
PreK	162	182	221	166	192

Subpopulation Enrolments	Grades	2020-21	2021-22	2022-23	2023-24	2024-25
Self-Identified First Nations, Métis, or Inuit	K to 3	304	359	349	361	394
	4 to 6	309	316	311	325	329
	7 to 9	383	395	459	401	367
	10 to 12	368	425	456	494	494
	Total	1,364	1,495	1,575	1,581	1,584
English as an Additional Language	1 to 3	76	69	61	70	95
	4 to 6	53	55	65	83	87
	7 to 9	39	32	37	55	70
	10 to 12	17	23	18	30	44
	Total	185	179	181	238	296

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, 2024

Home School Enrolment Numbers – 2024-25 school year

Total number of students enrolled in Home Schooling		
September 30, 2024	January 31, 2025	May 30, 2025
152	154	158

Source: Living Sky School Division Student Data, 2024-25

Staff

Job Category	FTEs
Classroom teachers	299.7
Principals, Vice-Principal	47.0
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	297.1
Administrative Staff – e.g., chief financial officer, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.0
Plant Operations and Maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, facilities specialist	51.9
Transportation – e.g., bus drivers, mechanics, part persons, bus cleaners, transportation specialist	59.6
League of Educational Administrators, Directors and Superintendents (LEADS)	8.0
Total Full-Time Equivalent (FTE) Staff	778.3

Notes:

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

Source: Living Sky School Division Human Resources Data, 2024

Senior Management Team

The Senior Leadership Team consists of the Director of Education, Deputy Director, Chief Financial Officer (replaced by Superintendent of Business position in January 2025), 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
Tonya Lehman	Deputy Director of Education
Lonny Darroch	Chief Financial Officer*
Lisa Palmarin	Superintendent of Business
Christine Gibson	Superintendent of Learning
Nancy Schultz	Superintendent of Learning
Ruth Weber	Superintendent of Learning
Douglas Dровер	Service Lead
Jennifer Harder	Service Lead
Shannon Lessard	Service Lead

**Retired end of December 2024*

Strategic Direction and Reporting

Provincial Education Plan

Saskatchewan's provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students for their future, and to ensure students feel safe and supported.

The provincial education plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, and priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.

>>Priority Actions	Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions
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- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial Education Plan – Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2024-25: Targets and Measures

Reporting progress towards provincial-level and locally determined targets is an important component in the implementation of the provincial education plan. 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.

Target: Student attendance will improve annually.

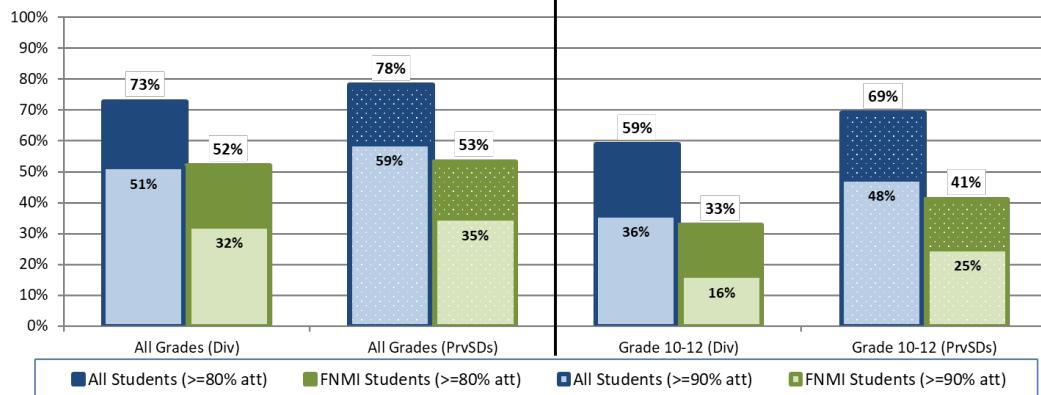
Measures:

- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

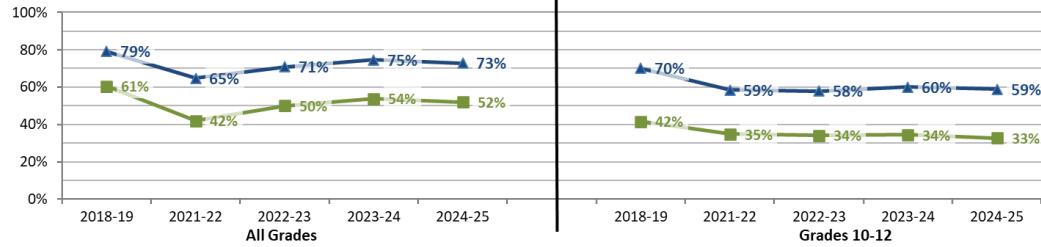
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

Percentage of Students With at Least 80% (and 90%) Attendance, Living Sky SD 202 and Provincial School Divisions, 2024-25



Student Attendance - Pct of Students with at least 80% Attendance, Living Sky SD 202, 2018-19 to 2024-25



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2025

Analysis of Results – Attendance

- The percentage of students in LSKYSD attending at least 80% has decreased slightly this past year with a 2 percentage point decrease overall and for FNMI students in all grades and a 1 percentage point decrease for students in grades 10-12.
- Referencing the bottom chart, the data continues to show the significant gap in attendance results between all students and FNMI students with over 20% more students overall attending 80% or more.
- LSKYSD continues to be well below the provincial average in grades 10-12 of students, both overall and FMNI students that attend 80% or more.
- LSKYSD recognizes the importance of focussing on attendance with specific attention in grades 10-12.
- Graduation coaches and liaisons focused on supporting attendance and making connections with families and outside agencies such as Saskatchewan Health Authority and First Nations partners to help improve attendance.

Target: Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.

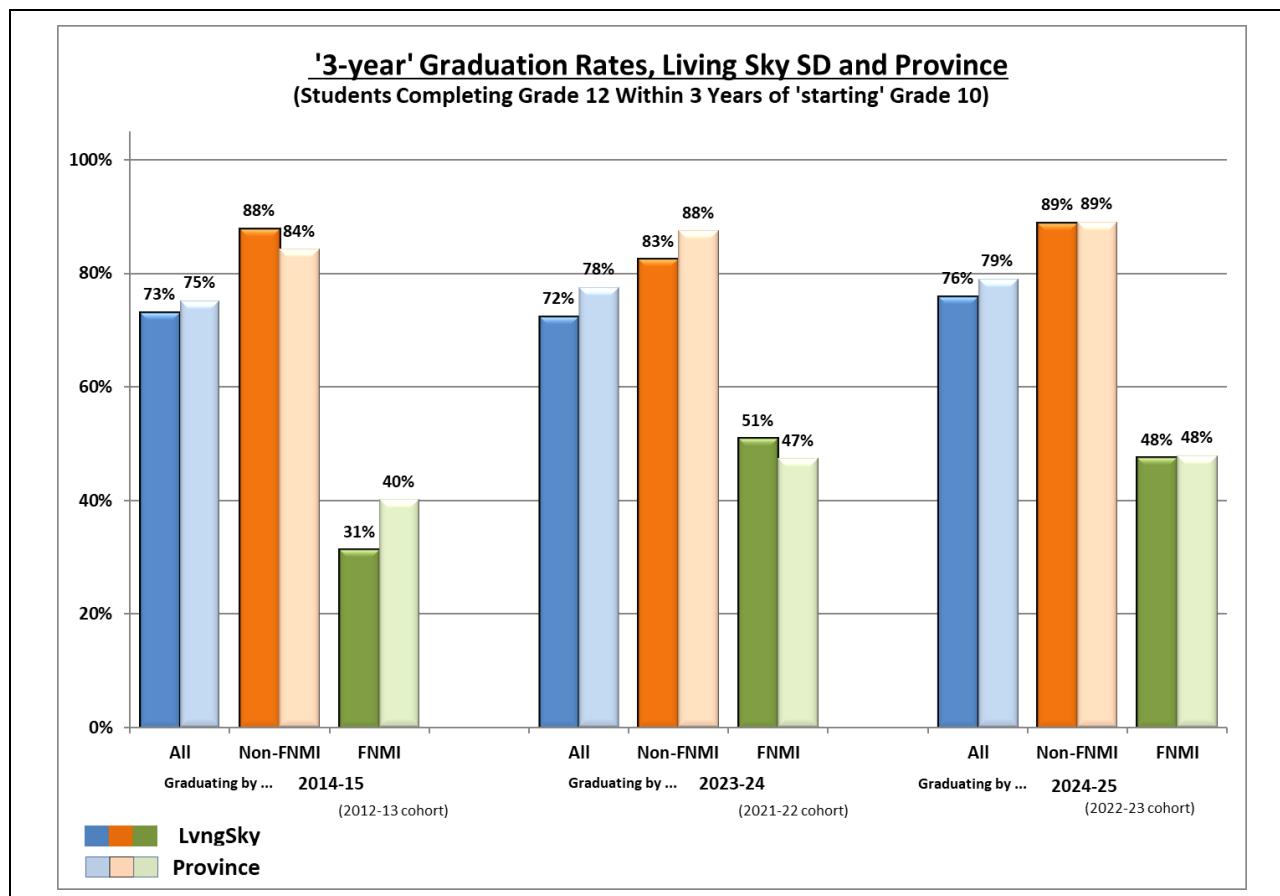
Measure

- **The percentage of students who graduate within 3-years of entering Grade 10.**

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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, 2025

Analysis of Results – Three-Year Graduation Rates

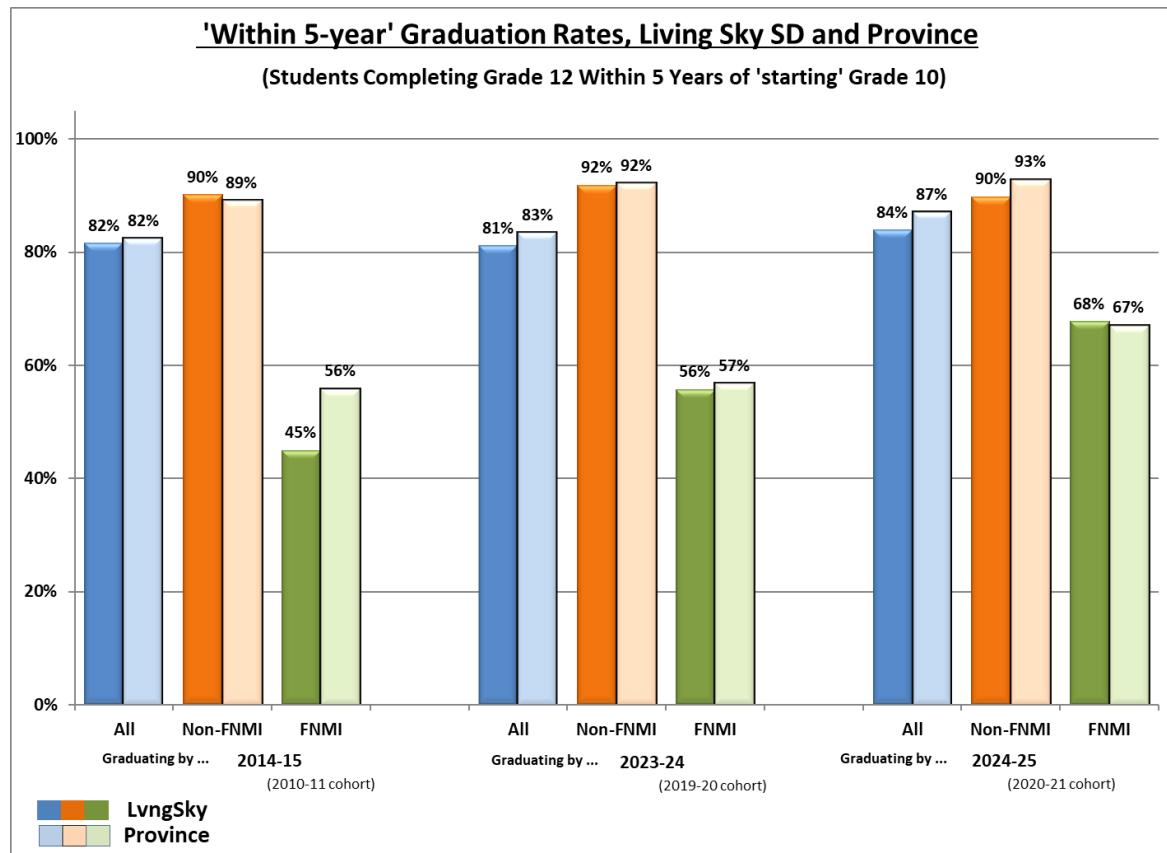
- Overall graduation rates for LSKYSD have increased over the past year, from 72% in 2023-24 to 76% in 2024-25, and are currently closer to the provincial average (79%) than the previous year.
- The non-FNMI graduation rates are at pace with the provincial average and at an all-time high (89%) over the ten-year range shown. The 3-year graduation rate for division FNMI students (48%) is also up markedly over 2014-15 levels.
- The current FNMI 3-year graduation rate is also equal to the provincial FNMI average, although down slightly from last year's rate. At 48%, it is clear there is more work to do to address the difference in graduation rates between non-FNMI and FNMI students.
- Overall, the Following Their Voices programming in three high schools, including the largest school in the division, North Battleford Comprehensive High School, has positively impacted 3-year graduation rates for FNMI students over the past ten years.

Measure

- The percentage of students who graduate within 5 years of entering Grade 10.

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, 2025

Analysis of Results – Graduation Rates Within Five Years

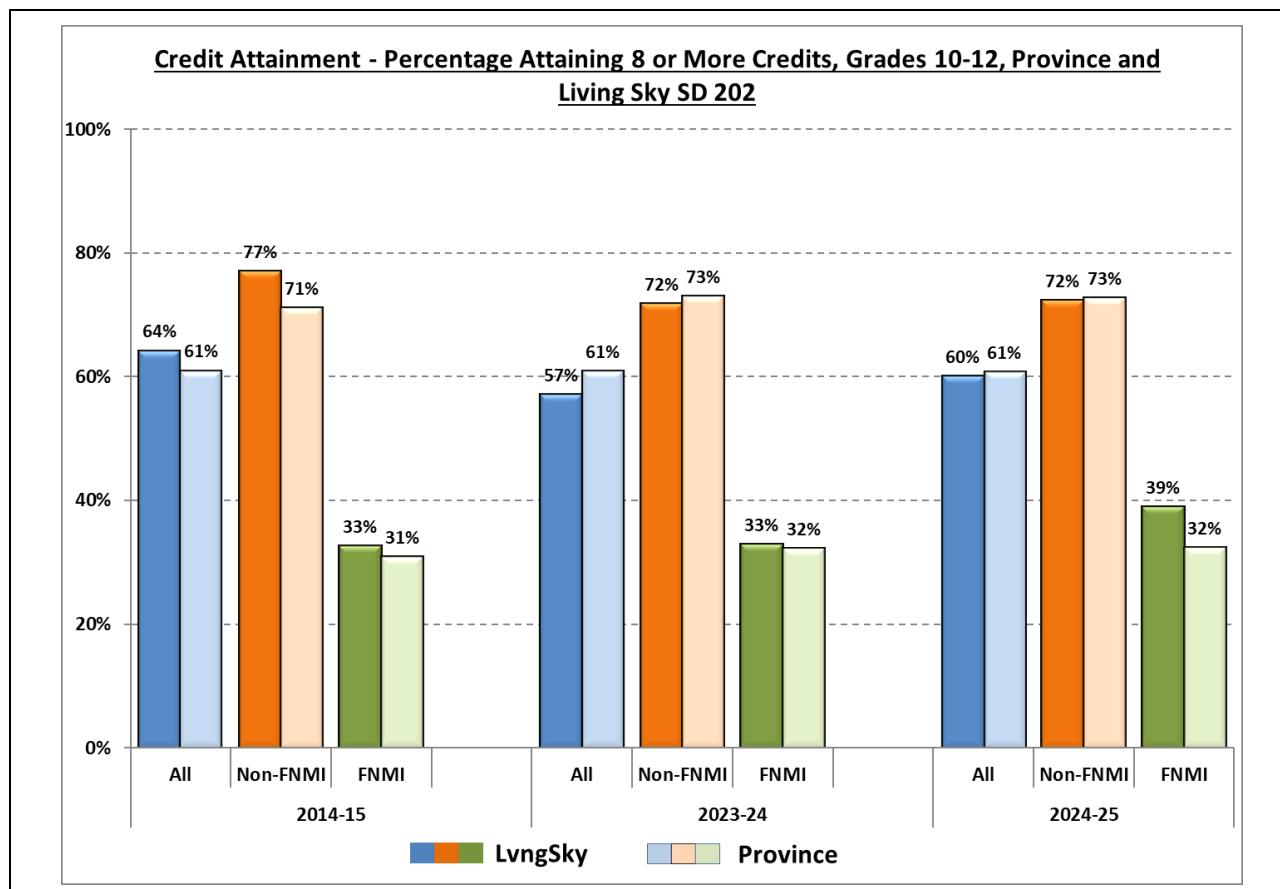
- 5-year graduation rates overall, as well as 5-year graduation rates for non-FNMI students, have remained fairly stable in the ten-year period shown, and have hovered close to the provincial averages.
- The division is proud to note that 5-year graduation rates for FNMI students have risen consistently over the time shown and are now slightly above the provincial average.
- With a high of 68% in 2024-25, LSKYSD understands that there is more work to do to improve 5-year graduation rates for FNMI students.
- Overall, more flexible graduation planning, the work of graduation coaches and the Following Their Voices programming in three high schools, including the division's largest school, North Battleford Comprehensive High School, has positively impacted the 5-year graduation rate for FNMI students in LSKYSD over the past ten years.

Measure

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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, 2025

Analysis of Results – Credit Attainment

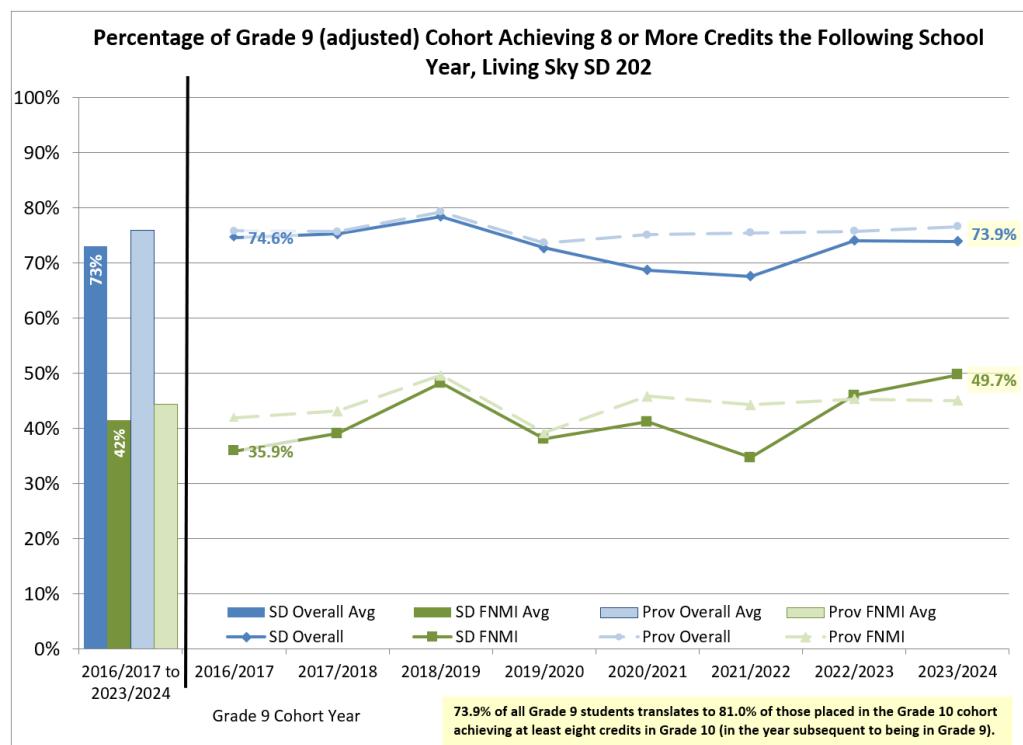
- Credit attainment in LSKYSD has declined slightly from 64% in 2014–15 to 60% in 2024–25, while the provincial rate has remained stable at 61%.
- Credit attainment remained consistent for non-FNMI students with LSKYSD's results at 72% across the last two years and closely aligned with provincial averages (73%).
- While there has been some improvement (33% in 2014–15 to 39% in 2024–25), the FNMI rate continues to lag well behind the non-FNMI rates.
- FNMI students in LSKYSD are performing above the provincial FNMI average, 39% versus 32%.
- The improvement in FNMI credit attainment, while encouraging, remains slow, suggesting that further targeted interventions are required.
- Living Sky School Division supports students credit attainment through the work of career counsellors, individual graduation plans, and graduation coaches.
- Continued focus on culturally responsive programming, mentorship, and engagement strategies such as those recommended by Following Their Voices, remains essential to narrowing the achievement gap.

Measure:

- The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.

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 in their Grade 10 year indicates a smooth transition to secondary school and a strong start towards three-year graduation.

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, 2025

Analysis of Results – Grade 9 to 10 Transition

- After several years of decline in percentage of both overall and FNMI students achieving 8 or more credits in the Grade 10 transition year, LSKYSD is starting to see numbers recover. Specifically, there were marked gains in the FNMI group from 36.9% obtaining 8 or more credits in 2017-18 (2016-17 cohort) to 49.7% obtaining 8 or more credits in 2024-25 (2023-24 cohort)
- LSKYSD is pleased to see that results for FNMI students in the division exceed the provincial average of 45% for 2024-25.
- However, the division would like to show more growth, especially in reference to FNMI students in the division.
- This analysis reveals that a focus on graduation pathway planning, career counselling, and the role of graduation coaches is yielding positive results.

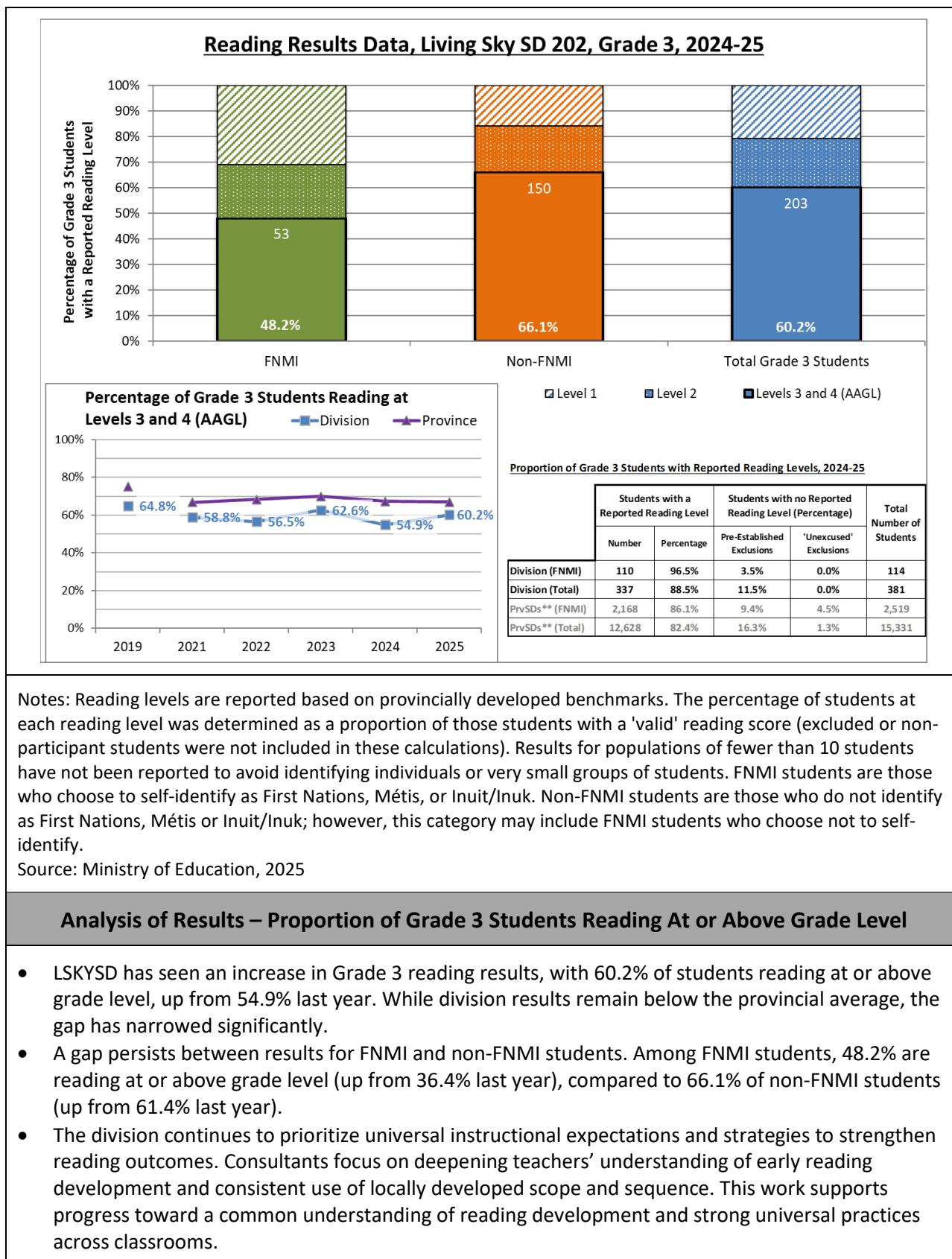
Target: Student literacy and numeracy outcomes will increase year over year.

Measure:

- **The percentage 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 or above grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 24-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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.



- To further this work, LSKYSD developed a literacy handbook for administrators and teachers, as well as a companion intervention handbook to guide targeted supports. The division was pleased to see results improve with a strong focus on reading.
- Transition to the new provincial screener tool has LSKYSD looking forward to establishing updated baseline data to further inform and improve instructional practices.

Target: All students will have an increased sense of connection and safety in schools.

Measure:

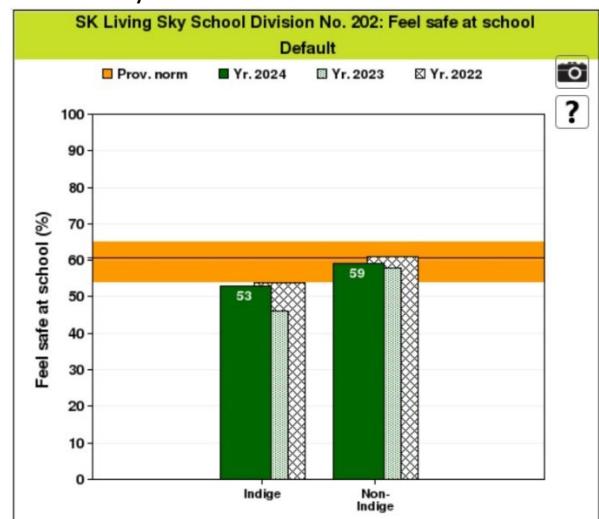
- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

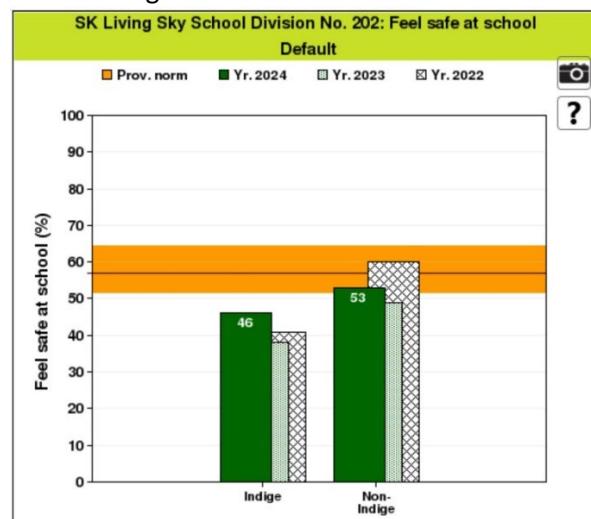
The following charts display the percentage of students (Indigenous and non-Indigenous) in the school division who feel safe at school and have a strong sense of belonging for three school years, along with provincial comparator. Elementary results are grades 4-6 and Middle – High School are grades 7-12.

School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

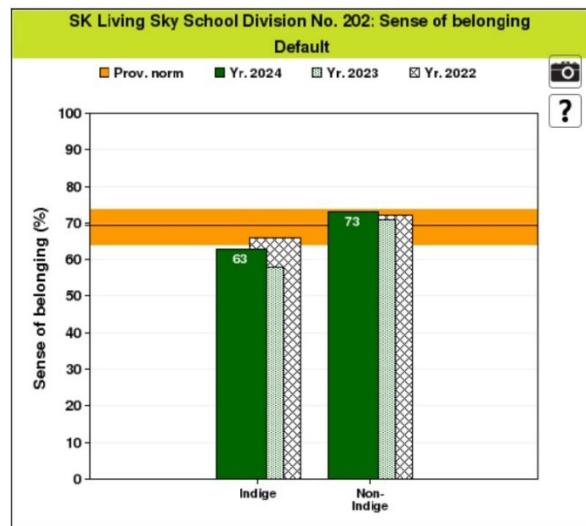
Elementary



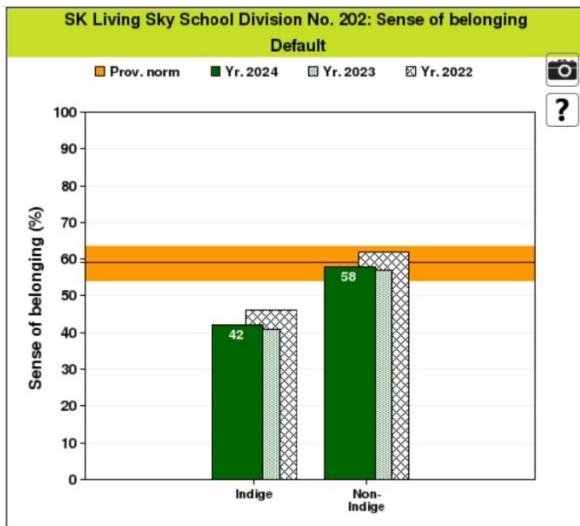
Middle - High School



Elementary



Middle - High School



Analysis of Results

- Results from the OurSCHOOL survey indicate an overall improvement across the division in year-over-year data for the past year. The findings show encouraging progress in elementary students' sense of belonging and safety—particularly among Indigenous learners. While division results remain below the provincial average in many of these areas, these trends reinforce LSKYSD's ongoing commitment to creating inclusive, supportive learning environments for all students.
- LSKYSD continues to support both staff and students in reducing the stigma surrounding mental health within school communities.
- Mental Health Capacity Building programs were implemented at North Battleford Comprehensive High School and Battleford Central School, where targeted lessons were developed to strengthen students' sense of belonging and promote mental wellness through classroom learning, community events, and school-wide initiatives.
- Mental health training was provided to school-based staff to enhance their capacity to support youth experiencing mental health challenges.
- Mental health course offerings included a course for Grade 10 and 11 students in LSKYSD high schools, building students' understanding of mental health, coping strategies, and help-seeking behaviours.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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.

2024-25 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

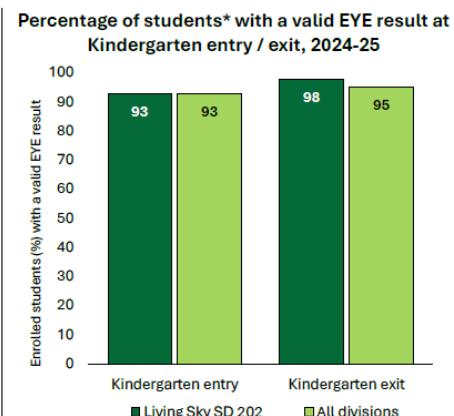
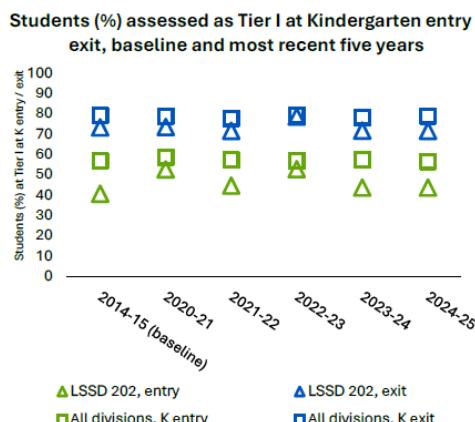
Students (%) assessed as Tier 1 at Kindergarten entry / exit charts the share of students assessed as Tier 1 at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) (\square) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs

since 2014-15. These figures are the percentage of students validly assessed against September 30th *Official & Reconciled Kindergarten Enrolments* (*).

2024-25 EYE-TA results – Living Sky SD 202 (LSSD 202)

		Fall 2024 (Kindergarten entry)			Spring 2025 (Kindergarten exit)		
All students	All divisions	56.5 25.9 17.6			78.8 12.9 8.3		
	LSSD 202	43.7	33.8	22.5	71.6	17.1	11.4
Self-declared FNMI students	All divisions	31.4 31.0 37.5			57.7 22.0 20.3		
	LSSD 202	28.4	39.8	31.8	61.6	20.2	18.2
Non-declared students	All divisions	60.9 25.0 14.1			82.6 11.2 6.2		
	LSSD 202	50.5	31.1	18.4	76.5	15.5	8.0
Tier I – Students (%) complete developmental tasks without difficulty		Tier II – Students (%) experience some difficulty completing developmental tasks			Tier III – Students (%) experience significant difficulty completing developmental tasks		
Effectiveness metrics		2023-24 (previous year)		2024-25 (latest)			
LSSD 202		All divisions		LSSD 202			
Fall-identified Tier 2 students (%) who improved to Tier 1		73%		72%		72%	
Fall-identified Tier 3 students (%) who improved to Tier 2		50%		37%		31%	
Fall-identified Tier 3 students (%) who improved to Tier 1		26%		22%		26%	



*against official, reconciled September 30th 2024 Kindergarten Enrollment

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.

2024-25 EYE-TA results figures 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, 2025

Analysis of Results – Early Years Evaluation

- 2024–25 EYE-TA entry data shows that 43.7% of students entering Kindergarten in LSKYSD were ready to learn (able to complete developmental tasks without difficulty). This is identical to the 2023–24 entry result (43.7%) but notably lower than the 2022–23 result of 53.0%
- By the end of Kindergarten, 71.6% of students were ready to learn. While this is below the provincial result of 78.8%, it is important to note that the division demonstrated stronger growth from entry to exit compared to the province.
- Similar to provincial results, fewer FNMI students were ready to learn at both entry and exit. However, LSKYSD is encouraged by the significant growth of FNMI students across the Kindergarten year: readiness increased from 28.4% at entry to 61.6% at exit, up from 57.6% last year. Although fewer FNMI students entered Kindergarten ready to learn, exit results for FNMI students in LSKYSD exceeded provincial outcomes.
- Overall growth for both FNMI and non-FNMI students is also evident in Response to Intervention movement (from tier to tier). Among Tier 2 students in the fall, 72% moved to Tier 1 by spring. Of the fall-identified Tier 3 students, 31% improved to Tier 2 (compared to the provincial average of 36%), representing a significant decline from last year's 50%. Encouragingly, 26% of fall-identified Tier 3 students improved directly to Tier 1, surpassing the provincial average of 24%. At year's end, a smaller percentage of LSKYSD FNMI students remained in Tier 3 compared to the provincial results (18.2% versus 20.3%).
- Strategies that contributed to these results would be division-funded full-time Kindergarten programs in targeted schools, SLP involvement at Tier 1, 2, and 3, support from our Early Years Consultant, Ministry –funded Prekindergarten programs at specific schools, Métis Nation Saskatchewan-funded Michif Prekindergarten program, and ensuring alignment and consistency by providing access to common resources such as Heggerty. Battlefords Early Childhood Intervention Program continued to provide transitional support to their clients entering Kindergarten and the Battlefords Early Childhood Community Planning Network continued to plan and provide events such as the Teddy Bear Clinic in June, which provides information, connection and support to LSKYSD schools and families.
- LSKYSD has a target of 70% of Kindergarten students exiting Kindergarten ready to learn, according to the EYE Assessment. The division is proud to say that over the last several years this target has been met.

Progress in 2024-25: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2024-25 school year in support of this priority action.

- Family engagement in LSKYSD is addressed in a variety of ways. Prekindergarten (PreK) programs keep family engagement at the forefront and ensure events are planned regularly throughout the year. The division also entered the second year of partnership with Métis Nation Saskatchewan who support the Michif Prekindergarten program at St. Vital Catholic School. The program has a strong focus on family and community connection through events and culturally relevant programming. In 2024-25, the program worked with a Métis Local group to find a community Elder and language keeper to regularly spend time in the classroom.
- The division also continued to work on improving the structure of our School Community Councils (SCCs) by better informing the administration teams and providing them with resources and structures to improve work with SCCs at the school level.
- The Battlefords Early Childhood Intervention Program (BECIP) supports families prior to their entrance into school. BECIP advised the school division on families who would benefit from a PreK placement, whether in a regular spot or through Early Learning Intensive Supports (ELIS). BECIP played a key role in securing placements for the families they supported. LSKYSD is represented on the BECIP board. Work is done to maintain strong connections with BECIP by inviting them to PreK meetings, professional development sessions, family events, as well as including them in June admission meetings. LSKYSD also maintains a close relationship with KidsFirst in North Battleford and collaborated with them to transition children from their caseloads into PreK programs. KidsFirst North Battleford is also represented at division admission meetings and have a senior leadership member sit on their board.
- LSKYSD's community mapping team worked closely with BECIP's Executive Director, representatives from Light of Christ Catholic School Division, and Northwest School Division to complete the community mapping project and strengthen transitions for families in communities served by these divisions.
- Unity Composite High School participated in the provincial student engagement pilot project, using Clarify Ed with students in grades 7 and 8.
- Students in select courses in LSKYSD migrated to the myBlueprint platform in 2024-25, where they completed career awareness quizzes and used the Portfolio feature to record reflections about job shadows and community-based project work.
- Students in grades 10-12 received CAPS, COPES AND COPS Career testing.
- Students were given opportunities to attend provincial and/or local career fairs and post-secondary presentations.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2024-25 school year in support of this priority action.

The division continues to advance its commitment to fostering student and staff wellness through comprehensive training, capacity building, and the implementation of evidence-based mental health supports. These initiatives have resulted in increased staff confidence, improved early intervention capacity, and enhanced trauma-informed practice across schools.

- SafeTalk Training: Delivered suicide alertness training to 246 Grade 10 Wellness students and 55 staff members across the division. Participants reported increased confidence in recognizing and supporting individuals who may be thinking about suicide, strengthening the division's capacity for early intervention.
- Mental Health Course Offerings: Offered a Mental Health course to Grade 10 and 11 students in LSKYSD high schools, building students' understanding of mental health, coping strategies, and help-seeking behaviours.
- Trauma-Informed Practices: Continued expansion of trauma-informed approaches through the integration of social-emotional learning programs like *Everyday Speech* and specialized professional development, including *Therapeutic Crisis Intervention (TCI)* and *Classroom 180*. As a result, classrooms are increasingly incorporating proactive, relationship-centered strategies that support emotional regulation and student engagement.
- Specialized Classroom Support: Provided targeted funding to train and assist a classroom teacher in developing advanced strategies for supporting students demonstrating complex and challenging behaviours, leading to more inclusive and responsive learning environments.
- Mental Health Capacity Building Program: Implemented the *Mental Health Capacity Building Program* at North Battleford Comprehensive High School and Battleford Central School. This initiative enhanced universal classroom supports, promoted collaborative wellness planning, and expanded access to early intervention resources for both students and staff.
- Staff Training and Professional Development:
 - Nonviolent Crisis Intervention (NCFI): Trained 65 staff members in the two-day *Nonviolent Crisis Intervention* program in fall 2024. This training improved staff confidence in de-escalation techniques and contributed to safer, more supportive learning environments.
 - Mental Health First Aid: Continued to deliver Mental Health First Aid training to school staff, equipping participants with practical tools to identify and respond to youth experiencing mental health challenges. Post-training feedback indicated an increase in staff ability to provide immediate support and referrals to appropriate services.

- Therapeutic Crisis Intervention (TCI) Training: Conducted TCI training sessions for staff at McKittrick Community and Connaught Elementary Schools, strengthening trauma-informed responses to behavioural challenges. Additionally, division representatives facilitated training in Saskatoon involving 60 participants from multiple divisions, including Saskatoon Public Schools, contributing to provincial collaboration and capacity building.

Priority Action: Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework*.

The following key actions were undertaken by the school division during the 2024-25 school year in support of this priority action.

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.

- Under *First Nations and Métis languages and cultures are valued and supported*, LSKYSD launched *The Land is My Teacher* – land-based learning trailer, a project designed to ensure that all students have the opportunity to learn from the land in the communities where they live. A trailer equipped with a wide range of teaching tools and resources traveled to schools across the division, giving students hands-on opportunities to learn outdoors in their own communities. In addition to the resources, knowledge keepers and Elders partnered with students and staff, sharing teachings rooted in the land and local traditions. This project supported both student learning and staff professional development, creating meaningful connections between education, culture, and the environment. (First Nations and Métis languages and cultures are valued and supported. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation)
- Also, under *First Nations and Métis languages and cultures are valued and supported*, LSKYSD introduced a Michif Prekindergarten program that provided 3- and 4-year-olds with a language- and culturally-rich learning environment. The program created opportunities for young learners to explore Métis culture and engage with the Michif language through play, stories, and cultural experiences. To support this learning, resources were purchased and a language keeper worked alongside the teacher and educational assistant. Together, the program nurtured language development while strengthening cultural identity from an early age. (First Nations and Métis languages and cultures are valued and supported)
- Under *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*, LSKYSD assigned a service lead position to guide Indigenous Services with a focus on fostering and establishing bi-lateral partnerships with local First Nations and Métis organizations. Embedded in these partnerships is a commitment to ongoing collaboration.

- Under *All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation*, LSKYSD launched a new program for staff learning called *Stepping Stones*. The program was developed by a team of FNMI and non-FNMI staff with input from local FNMI leadership. It introduces a requirement that all staff commit to annual learning about FNMI cultures, worldviews, history, and current realities, and staff are provided up to eight hours of paid time to engage in this learning.
- In support of all areas of *Inspiring Success*, LSKYSD developed internal “Reconciliation Rubrics” aligned with the Saskatchewan School Boards Association’s *Indigenous Education Responsibility Framework*. These documents provide concrete actions that schools and office teams can take to actualize the goals of *Inspiring Success*, and offer tools for reflection and planning.

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2024-25 school year in support of this priority action.

- In the 2024-25 school year, LSKYSD initiated a process of assessment renewal for grades 10-12. The focus of this initial year's work was to gather a small group of lead teachers and:
 - Review the Living Sky Assessment Handbook for areas of revision and clarification
 - Introduce *Supporting Student Assessment in Saskatchewan*
 - Gather feedback from the teacher group toward a renewal framework
 - Determine priorities for 3-5 years in the area of High School Assessment
- In addition to this committee work, teachers from Spiritwood High School, Unity Composite High School, and Cut Knife Community school joined the staff of North Battleford Comprehensive High School for a professional development day on the topic of assessment, featuring Katie White from Solution Tree.
- The school division continued to implement early reading screeners for students in Grades 1 through 3. These screeners are administered in September and January each year to identify students' progress in developing the foundational building blocks of reading. The purpose of this assessment process is to determine which students are developing reading skills "on time" and which are experiencing challenges requiring targeted support.
 - Reading screener data was analyzed at the classroom, school, and division levels. Teachers used this information to guide and differentiate their classroom instruction, form small, skill-based reading groups, and identify students requiring additional intervention. The data also informed the work of the division's support staff, including speech-language pathologists and educational psychologists, ensuring that early literacy interventions were timely and collaborative.
- During the previous school year, the division piloted the Acadience Reading Screener with a small group of teachers. The purpose of this pilot was to determine whether Acadience provided more precise and actionable data than the screeners previously in use. At the conclusion of the pilot, the division determined that while the Acadience tool showed promise, we deferred any large-scale changes to our current screening process until the Ministry of Education finalized and released the provincial reading screener. This decision ensured consistency and alignment with emerging provincial assessment frameworks.
- The division's current early reading screener remained an essential and effective component of the literacy strategy. It provided timely, actionable data that drove instruction, supported early intervention, and fostered collaboration across school-based and specialized teams. Maintaining this process allowed for continuity in monitoring student progress while remaining responsive to provincial developments in early literacy assessment.

Infrastructure and Transportation

School	Grades	Location
Battleford Central School	Prekindergarten-6	Battleford
Bready Elementary School	K-6	North Battleford
Cando Community School	Prekindergarten-12	Cando
Connaught Elementary School	Prekindergarten-3	North Battleford
Cut Knife Community School	Prekindergarten-12	Cut Knife
Hafford Central School	K-12	Hafford
Hartley Clark Elementary School	K-6	Spiritwood
Heritage Christian School	K-9	Battleford
Hillsvale Colony School	K-9	Cut Knife
Kerrobert Composite School	K-12	Kerrobert
Lakeview Colony School	K-9	Unity
Lawrence Elementary School	Prekindergarten-6	North Battleford
Leoville Central School	Prekindergarten-12	Leoville
Luseland School	K-12	Luseland
Macklin School	Prekindergarten-12	Macklin
Maymont Central School	K-12	Maymont
McKittrick Community School	4-6	North Battleford
McLurg High School	7-12	Wilkie
Meadow Lake Christian Academy	K-12	Meadow Lake
Medstead Central School	K-12	Medstead
Newmark Colony School	K-9	Rockhaven
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	Prekindergarten-7	Battleford
Unity Composite High School	7-12	Unity
Unity Public School	Prekindergarten-6	Unity

Infrastructure Projects

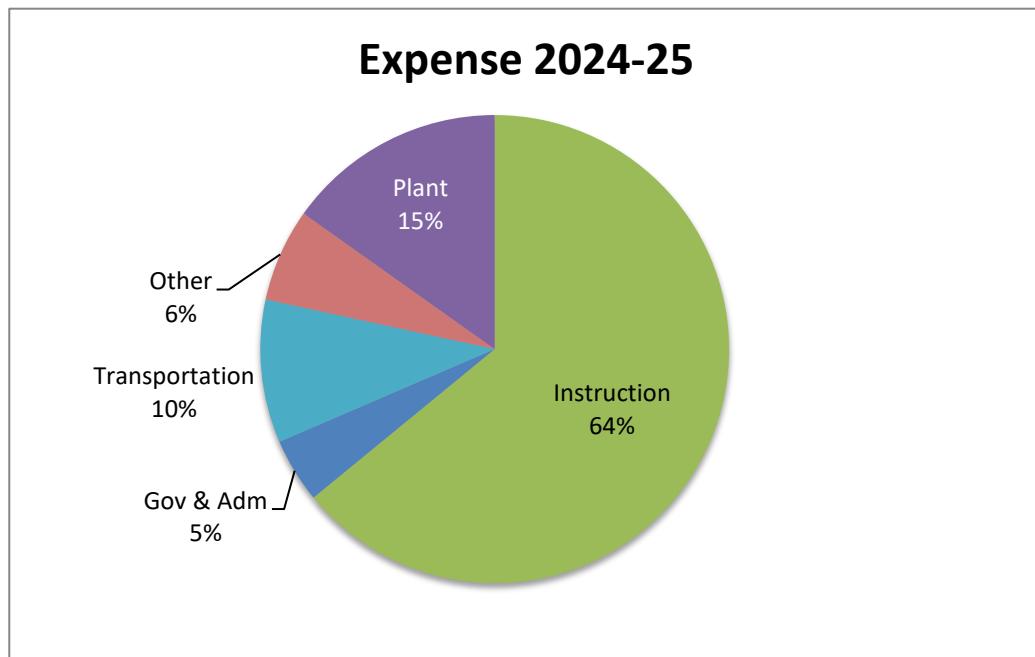
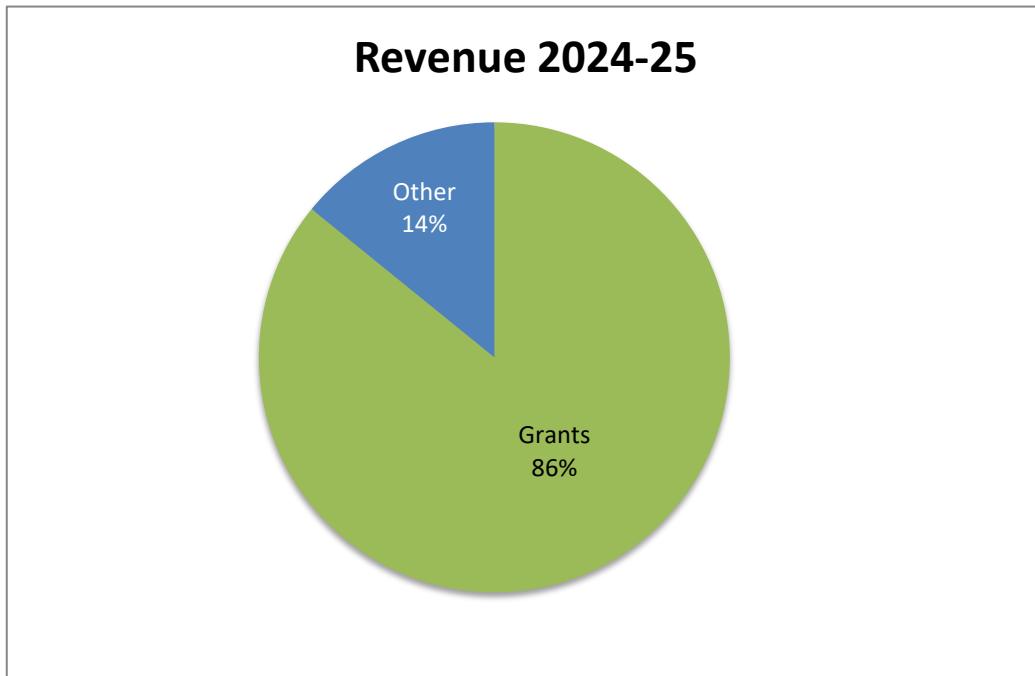
Infrastructure Projects			
School	Project	Details	2024-25 Cost
Medstead Central School	Minor Capital School Renovation, including gym	School facelift, new HVAC, gym overhaul.	\$ 2,348,203
Unity Public School	Roof replacement	Replacement of roof over section #3 and #4	\$ 610,641
Kerrobert Composite School	Rooftop AHU replacement	Central hallway & Admin roof heating/cooling unit replacement	\$ 145,630
North Battleford Comprehensive High School	Washroom Renovation	Overhaul of the washrooms on the main floor -skylight lobby	\$ 388,838
Total			\$ 3,493,312

Transportation

Number of Routes	113
Prekindergarten Students Rural	44
Prekindergarten Students Urban	26
K to 12 Students Rural	2,170
K to 12 Students Urban	391
Families receiving travel allowance (must drive to meet bus)	6
Federal Students	62
K to 12 Transported to Another Community	332
Students Transported for Another School Division	312
Students Requiring Intensive Supports	5
Total Funded Students	2,587

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2025	2025	2024	Budget to		Budget to
				Budget	Actual	Actual
						Over / (Under)
REVENUES						
Grants	68,819,115	77,266,517	67,690,987	8,447,402	12%	1
Tuition and Related Fees	5,356,200	5,899,513	5,614,923	543,313	10%	2
School Generated Funds	2,070,000	2,276,274	2,098,740	206,274	10%	3
Complementary Services	1,485,406	1,747,272	1,767,447	261,866	18%	4
External Services	1,420,638	1,437,445	1,218,306	16,807	1%	
Other	1,390,000	1,362,118	1,436,015	(27,882)	-2%	
Total Revenues	80,541,359	89,989,139	79,826,418	9,447,780	12%	
EXPENSES						
Governance	412,128	419,047	377,343	6,919	2%	
Administration	3,500,326	3,527,274	3,292,677	26,948	1%	
Instruction	53,372,594	56,502,865	52,411,410	3,130,271	6%	5
Plant	13,776,589	13,418,620	10,790,801	(357,969)	-3%	
Transportation	9,415,116	8,746,696	8,521,855	(668,420)	-7%	6
Tuition and Related Fees	385,444	221,140	376,592	(164,304)	-43%	7
School Generated Funds	2,070,000	2,141,582	1,995,538	71,582	3%	
Complementary Services	1,501,549	1,702,199	1,713,000	200,650	13%	8
External Services	1,383,279	1,792,569	1,606,659	409,290	30%	9
Other Expenses	2,177	6,210	11,704	4,033	185%	10
Total Expenses	85,819,202	88,478,202	81,097,579	2,659,000	3%	
Surplus (Deficit) for the Year	(5,277,843)	1,510,937	(1,271,161)			

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

Note	Explanation
1	Preventative Maintenance and Renewal grant was higher than budgeted, as well the Jordan's Principle and capital grant funding amounts were not budgeted.
2	First Nations tuition was higher than budgeted due to a higher number of students.
3	School generated funds activities were higher than anticipated.
4	Metis Nation Michif Pre-Kindergarten program was budgeted in Other Revenue but moved to Complementary Services.
5	Higher than budgeted educational assistants' salary costs related to Jordan's Principle.
6	Lower than budgeted wages & benefits, fuel costs, repair and maintenance of buses and amortization.
7	A lower number of students than anticipated attended North West College.
8	Metis Nation Michif Pre Kindergarten program was budgeted in Instruction but moved to Complementary Services.
9	The higher costs for associate schools is due to the CBA increases. The higher than budgeted driver training costs is due to SGI rate increase. The cafeteria sales were higher than budgeted.
10	Interest and bank charges were higher than budgeted.

Appendix A – Payee List

Board Remuneration

The following lists all payments made to and on behalf of board of education members.

Name	Remuneration	Travel *		Professional Development		Other	Total
		In Province	Out of Province	In Province **	Out of Province		
ARSENault, KEN	3,690	-	-	-	-	-	3,690
CONNOR, SARAH	13,250	-	-	1,537	1,193	-	15,980
GARTNER, KIM	1,033	-	-	-	-	-	1,033
GARTNER, LACEY	13,903	997	-	4,269	-	-	19,169
HEINTZ, BERNADETTE	3,552	811	-	98	-	-	4,461
KEMERY, BAILEY	13,802	1,118	-	1,857	-	-	16,777
KOBELSKY, NICOLE M.	17,796	2,427	-	2,913	1,120	-	24,255
LEASK, GLEN	16,156	-	-	973	-	-	17,129
LINNELL, MARY	16,133	1,116	-	2,872	-	-	20,121
OMELCHENKO, ROCKY	17,391	957	-	4,071	-	-	22,419
PETHICK, RONNA D*	25,897	3,134	-	4,505	508	-	34,044
SCHNEIDER, KELLY	13,098	1,190	-	4,915	508	-	19,711
WEBER, SHAUN**	14,950	-	-	1,391	-	-	16,341

* Board Chair **Vice-Chair

Personal Services

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

Available upon request.

Transfers

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

Name	Amount
MEADOW LAKE CHRISTIAN ACADEMY	\$135,653
PRAIRIE LAND REGIONAL DIVISION	173,914

Name	Amount
WITCHEKAN LAKE FIRST NATION	92,280

Supplier Payments

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

Name	Amount
ADA ARCHITECTURE	\$375,953
AON CANADA INC.	695,207
BIG HORN ELECTRIC LTD.	90,933
BILLY'S PLUMBING	141,108
BMO PURCHASE CARDS	3,777,360
BOYD'S GARAGE	84,299
BRIDGES CHEVROLET	69,791
CHOICE ELECTRICAL SUPPLY LTD	88,332
CISCO SYSTEMS CAPITAL	427,773
CITY OF NORTH BATTLEFORD	160,831
CJV THE CARPET PEOPLE	60,653
COMMISSIONAIRES (NORTH SK)	72,513
CONCENTRA EQUIPMENT FINANCE	104,453
CONCEPT3 BUSINESS INTERIORS	63,617

Name	Amount
CUSTOM MILLWRIGHT SERVICES LTD.	54,299
DELCO AUTOMATION INC.	72,622
DELTA CO-OP ASSOCIATION LTD	418,181
DISCOVERY CO-OPERATIVE	240,027
ECKART, EMILY	59,775
EECOL ELECTRIC	50,021
ENHANCE DRIVER EDUCATION	124,602
ERNIES SERVICE 2001 LTD.	54,387
FIRSTCANADA ULC	4,280,431
GORDON FOOD SERVICE	136,465
HAID ROOFING LTD.	55,731
HRO CHARTERED ACCOUNTANTS	50,100
IMPERIAL DADE CANADA INC.	55,590

Name	Amount
INLAND AUDIO VISUAL	51,619
KAL TIRE	54,810
LAKE COUNTRY CO-OP ASSN	98,380
NAVARRO MASONRY- OSCAR NAVARRO	173,826
NORTHEND WAREHOUSING LTD.	107,561
OPTIMUM ROOFING	607,435
PC CORP INC.	106,500
POWERSCHOOL CANADA ULC	332,451
RCAP LEASING	77,780
RIVER CITY PLG. & HTG.	130,044
RMIS	280,292
S.L. CONTRACTORS LTD.	106,283
SASKATCHEWAN DISTANCE LEARNING	576,400
SASKENERGY	537,488
SASKPOWER CORP	1,032,393
SCHOOL SPECIALTY CANADA	51,898

Name	Amount
SOFTCHOICE LP	79,587
SPACES INC.	67,529
SPTRB	54,306
SYSCO SERCA FOOD SERVICES WEST	117,806
TECH ELECTRIC LIMITED	93,492
TREVOR'S DRIVING SCHOOL	137,368
ULINE CANADA CORPORATION	71,467
VALLEY FORD SALES	69,383
VCM CONSTRUCTION LTD.	2,089,085
VISTA TOWING	57,249
WARNER BUS INDUSTRIES LTD.	339,428
WARNER INDUSTRIES SASKATOON	52,034
WARNER TRUCK INDUSTRIES LTD.	736,765
WBM TECHNOLOGIES INC.	299,835

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	\$1,961,470
CANADA REVENUE AGENCY	16,162,024
CUPE LOCAL # 4747	213,081
MUNICIPAL EMPLOYEES PENSION PLAN	2,842,631
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,466,872

Name	Amount
SASKATCHEWAN TEACHERS FEDERATION	4,451,045
SASKATCHEWAN WORKERS' COMPENSATION BOARD	177,164
TEACHERS SUPERANNUATION COMM	61,277
TRI-WEST TEACHERS' ASSOCIATION	65,872

Appendix B – Multi-year Funding Agreement and Classroom Support Resources

Through the multi-year funding agreement (MFA), the Government of Saskatchewan committed a minimum of \$356.6 million annually for classroom supports for a four-year period starting in 2024-25.

The Minister of Education, the Saskatchewan School Boards Association and the Saskatchewan Teachers Federation have recognized the importance of transparent allocation and reporting of the classroom supports as outlined in the MFA. As stated in the 2023-2026 Provincial Collective Bargaining Agreement, Appendix G, clause 1.3, they have agreed to the following:

In a separate schedule to their Annual Report, school divisions will report on the use of the classroom support resources provided for through the MFA.

Classroom Supports Categories	2024-25 Funding Allocation (\$000s)	Description of how the MFA classroom support resources were used in 2024-25
Targeted Supports	\$878,000	<ul style="list-style-type: none">Targeted supports funding was primarily used to staff additional School Liaison positions along with Occupational Therapists and Speech and Language Pathologists.These positions supported students and families in areas such as attendance, language acquisition and development and regulation.
Specialized Support Classrooms	\$300,000	<ul style="list-style-type: none">For the 2024-25 school year the division had specialized support classrooms in one of its schools.Funding for this program was used to staff this classroom with a Coordinator with support from an Occupational Therapist and School Counsellor.Funding was also used to support training in therapeutic Crisis Intervention and Non-Violent Crisis Training
Teacher Innovation Support Fund	\$0	<ul style="list-style-type: none">No funding received in 2024-25.

Supports for Learning	\$9,929,000	<ul style="list-style-type: none"> • Funding in this area was used primarily to support salaries of Learning Services staff to support students with intensive needs • In addition, this funding supported students through resources such as assistive technology and regulation tools.
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Audited Financial Statements

Of the The Board of Education of the Living Sky School Division No. 202
School Division No. 2020500

For the Period Ending: August 31, 2025

Lisa Palmarin

Superintendent of Business

HRO Chartered Professional Accountants

Auditor

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

Saskatchewan 

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 appointee 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:

Ronna Pethick

Board Chair

Brenda Vickers

CEO/Director of Education

Lisa Palmarin

Superintendent of Business

November 26, 2025



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

PHONE: 306-445-6291
FAX: 306-445-3882
EMAIL: info@hrocpa.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, 2025, 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, 2025, 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.hrocpa.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 26, 2025

Chartered Professional Accountants

The Board of Education of the Living Sky School Division No. 202
Statement of Financial Position
as at August 31, 2025

	2025	2024
	\$	\$
Financial Assets		
Cash and Cash Equivalents	22,612,040	21,288,406
Accounts Receivable (Note 7)	906,425	593,687
Portfolio Investments (Note 3)	277,841	261,261
Total Financial Assets	23,796,306	22,143,354
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	6,217,336	5,354,408
Long-Term Debt (Note 9)	233,486	476,738
Liability for Employee Future Benefits (Note 5)	1,779,500	1,760,500
Deferred Revenue (Note 10)	966,252	1,730,496
Total Liabilities	9,196,574	9,322,142
Net Financial Assets	14,599,732	12,821,212
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	24,659,504	25,362,135
Inventory of Supplies Held for Consumption	378,409	339,469
Prepaid Expenses	893,320	497,212
Total Non-Financial Assets	25,931,233	26,198,816
Accumulated Surplus (Note 13)	40,530,965	39,020,028

Contractual Obligations (Note 15)

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

Approved by the Board:

Ronna Pethick

Chairperson

Lisa Palmarin

Superintendent of Business

The Board of Education of the Living Sky School Division No. 202
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
REVENUES		(Note 14)	
Grants	68,819,115	77,266,517	67,690,987
Tuition and Related Fees	5,356,200	5,899,513	5,614,923
School Generated Funds	2,070,000	2,276,274	2,098,740
Complementary Services (Note 11)	1,485,406	1,747,272	1,767,447
External Services (Note 12)	1,420,638	1,437,445	1,218,306
Other	1,390,000	1,362,118	1,436,015
Total Revenues (Schedule A)	80,541,359	89,989,139	79,826,418
EXPENSES			
Governance	412,128	419,047	377,343
Administration	3,500,326	3,527,274	3,292,677
Instruction	53,372,594	56,502,865	52,411,410
Plant Operation & Maintenance	13,776,589	13,418,620	10,790,801
Student Transportation	9,415,116	8,746,696	8,521,855
Tuition and Related Fees	385,444	221,140	376,592
School Generated Funds	2,070,000	2,141,582	1,995,538
Complementary Services (Note 11)	1,501,549	1,702,199	1,713,000
External Services (Note 12)	1,383,279	1,792,569	1,606,659
Other	2,177	6,210	11,704
Total Expenses (Schedule B)	85,819,202	88,478,202	81,097,579
Operating Surplus (Deficit) for the Year	(5,277,843)	1,510,937	(1,271,161)
Accumulated Surplus from Operations, Beginning of Year	39,020,028	39,020,028	40,291,189
Accumulated Surplus from Operations, End of Year	33,742,185	40,530,965	39,020,028

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

The Board of Education of the Living Sky School Division No. 202
Statement of Changes in Net Financial Assets
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	12,821,212	12,821,212	12,494,264
Changes During the Year			
Operating Surplus (Deficit), for the Year	(5,277,843)	1,510,937	(1,271,161)
Acquisition of Tangible Capital Assets (Schedule C)	(886,788)	(1,847,759)	(968,443)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	25,985	2,676
Net Gain on Disposal of Capital Assets (Schedule C)	-	(25,985)	(2,676)
Amortization of Tangible Capital Assets (Schedule C)	2,982,228	2,550,390	2,653,586
Net Acquisition of Inventory of Supplies Held for Consumption	-	(38,940)	(56,519)
Net Change in Other Non-Financial Assets	-	(396,108)	(30,515)
Change in Net Financial Assets	(3,182,403)	1,778,520	326,948
Net Financial Assets, End of Year	9,638,809	14,599,732	12,821,212

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

The Board of Education of the Living Sky School Division No. 202
Statement of Cash Flows
for the year ended August 31, 2025

... page 4

	2025	2024
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,510,937	(1,271,161)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	2,524,405	2,650,910
Net Change in Non-Cash Operating Activities (Schedule E)	(630,102)	489,320
Cash Provided by Operating Activities	3,405,240	1,869,069
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets (Schedule C)	(1,629,333)	(578,444)
Proceeds on Disposal of Tangible Capital Assets	25,985	2,676
Cash Used in Capital Activities	(1,603,348)	(575,768)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(16,580)	(26,096)
Cash Used in Investing Activities	(16,580)	(26,096)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(461,678)	(119,718)
Cash Used in Financing Activities	(461,678)	(119,718)
INCREASE IN CASH AND CASH EQUIVALENTS	1,323,634	1,147,487
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,288,406	20,140,919
CASH AND CASH EQUIVALENTS, END OF YEAR	22,612,040	21,288,406

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

The Board of Education of the Living Sky School Division No. 202

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Grants			(Note 14)
Operating Grants			
Ministry of Education Grants			
Operating Grant	66,951,115	66,865,672	63,357,193
Operating Grant PMR	1,868,000	2,474,718	1,867,875
Other Ministry Grants	-	8,424	546,002
Total Ministry Grants	68,819,115	69,348,814	65,771,070
Other Provincial Grants	-	-	20,950
Federal Grants	-	1,707,703	1,898,967
Total Operating Grants	68,819,115	71,056,517	67,690,987
Capital Grants			
Ministry of Education Capital Grants	-	6,210,000	-
Total Capital Grants	-	6,210,000	-
Total Grants	68,819,115	77,266,517	67,690,987

The Board of Education of the Living Sky School Division No. 202

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
\$	\$	\$	\$
Tuition and Related Fees Revenue			
(Note 14)			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	5,351,200	5,755,037	5,609,527
Total Tuition Fees	5,351,200	5,755,037	5,609,527
Transportation Fees	5,000	1,934	5,396
Other Related Fees	-	142,542	-
Total Operating Tuition and Related Fees	5,356,200	5,899,513	5,614,923
Total Tuition and Related Fees Revenue	5,356,200	5,899,513	5,614,923
School Generated Funds Revenue			
Curricular			
Student Fees	165,000	161,012	145,574
Total Curricular Fees	165,000	161,012	145,574
Non-Curricular Fees			
Commercial Sales - Non-GST	200,000	392,081	361,307
Fundraising	790,000	794,290	765,115
Grants and Partnerships	120,000	143,748	93,464
Students Fees	650,000	578,844	565,162
Other	145,000	206,299	168,118
Total Non-Curricular Fees	1,905,000	2,115,262	1,953,166
Total School Generated Funds Revenue	2,070,000	2,276,274	2,098,740
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,044,070	1,044,070	1,034,616
Other Ministry Grants	198,503	402,765	196,960
Other Provincial Grants	182,833	127,827	186,060
Other Grants	-	170,000	300,000
Total Operating Grants	1,425,406	1,744,662	1,717,636
Fees and Other Revenue			
Other Revenue	60,000	2,610	49,811
Total Fees and Other Revenue	60,000	2,610	49,811
Total Complementary Services Revenue	1,485,406	1,747,272	1,767,447

The Board of Education of the Living Sky School Division No. 202

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
External Services	\$ (Note 14)	\$	\$
Operating Grants			
Ministry of Education Grants			
Operating Grant	570,048	587,532	526,099
Other Ministry Grants	320,000	276,900	-
Other Provincial Grants	90,590	89,152	-
Other Grants	250,000	282,105	271,494
Total Operating Grants	1,230,638	1,235,689	797,593
Fees and Other Revenue			
Other Revenue	190,000	201,756	420,713
Total Fees and Other Revenue	190,000	201,756	420,713
Total External Services Revenue	1,420,638	1,437,445	1,218,306
Other Revenue			
Miscellaneous Revenue	325,000	478,574	334,106
Sales & Rentals	350,000	149,222	168,947
Investments	700,000	708,337	926,644
Gain on Disposal of Capital Assets	15,000	25,985	2,676
Treaty Land Entitlement / Rural	-	-	3,642
Total Other Revenue	1,390,000	1,362,118	1,436,015
TOTAL REVENUE FOR THE YEAR	80,541,359	89,989,139	79,826,418

The Board of Education of the Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Governance Expense	\$ (Note 14)	\$	\$
Board Members Expense	192,974	182,402	162,283
Professional Development - Board Members	20,000	32,730	25,631
Grants to School Community Councils	44,154	27,914	33,834
Elections	15,000	5,966	530
Other Governance Expenses	140,000	170,035	155,065
Total Governance Expense	412,128	419,047	377,343
Administration Expense			
Salaries	2,645,615	2,662,690	2,553,894
Benefits	309,961	297,275	292,441
Supplies & Services	198,550	276,069	170,692
Non-Capital Furniture & Equipment	29,500	21,814	16,993
Building Operating Expenses	28,000	28,981	27,497
Communications	43,200	39,630	39,444
Travel	64,000	56,928	49,602
Professional Development	81,500	59,188	58,316
Amortization of Tangible Capital Assets	100,000	84,699	83,798
Total Administration Expense	3,500,326	3,527,274	3,292,677
Instruction Expense			
Instructional (Teacher Contract) Salaries	34,031,240	35,874,694	32,566,306
Instructional (Teacher Contract) Benefits	2,062,054	2,420,958	1,991,497
Program Support (Non-Teacher Contract) Salaries	9,723,188	10,627,861	10,461,778
Program Support (Non-Teacher Contract) Benefits	2,240,067	2,364,498	2,293,940
Instructional Aids	2,177,578	2,233,823	2,079,692
Supplies & Services	820,488	672,575	742,140
Non-Capital Furniture & Equipment	446,114	570,058	324,032
Communications	179,826	190,761	187,415
Travel	163,700	136,866	128,090
Professional Development	392,224	341,688	357,985
Student Related Expense	343,887	530,371	632,088
Amortization of Tangible Capital Assets	792,228	538,712	646,447
Total Instruction Expense	53,372,594	56,502,865	52,411,410

The Board of Education of the Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Plant Operation & Maintenance Expense	\$ (Note 14)	\$	\$
Salaries	3,000,797	3,003,117	2,906,012
Benefits	898,232	832,885	984,148
Supplies & Services	4,100	3,033	4,166
Non-Capital Furniture & Equipment	8,000	1,239	420
Building Operating Expenses	8,478,360	8,284,007	5,553,587
Communications	8,100	6,247	6,956
Travel	81,500	42,875	41,127
Professional Development	7,500	3,633	9,072
Amortization of Tangible Capital Assets	1,268,000	1,219,577	1,263,306
Amortization of Tangible Capital Assets ARO	22,000	22,007	22,007
Total Plant Operation & Maintenance Expense	13,776,589	13,418,620	10,790,801
Student Transportation Expense			
Salaries	2,131,269	1,981,904	2,090,785
Benefits	498,583	447,941	463,269
Supplies & Services	1,315,626	941,972	1,063,008
Non-Capital Furniture & Equipment	625,000	428,126	467,577
Building Operating Expenses	50,500	56,914	53,482
Communications	4,500	3,686	3,829
Professional Development	5,000	1,697	1,114
Contracted Transportation	3,984,638	4,199,061	3,740,763
Amortization of Tangible Capital Assets	800,000	685,395	638,028
Total Student Transportation Expense	9,415,116	8,746,696	8,521,855
Tuition and Related Fees Expense			
Tuition Fees	385,444	221,140	376,592
Total Tuition and Related Fees Expense	385,444	221,140	376,592
School Generated Funds Expense			
Academic Supplies & Services	65,000	174,174	156,971
Cost of Sales	350,000	363,896	322,588
School Fund Expenses	1,655,000	1,603,512	1,515,979
Total School Generated Funds Expense	2,070,000	2,141,582	1,995,538

The Board of Education of the Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Complementary Services Expense	\$ (Note 14)	\$	\$
Instructional (Teacher Contract) Salaries & Benefits	724,356	867,727	690,032
Program Support (Non-Teacher Contract) Salaries & Benefits	571,193	638,009	662,080
Instructional Aids	20,000	69,425	40,380
Supplies & Services	186,000	88,750	66,140
Non-Capital Furniture & Equipment	-	6,984	28,563
Building Operating Expenses	-	2,589	180,739
Communications	-	480	2,497
Travel	-	780	981
Professional Development (Non-Salary Costs)	-	229	4,423
Student Related Expenses	-	27,226	37,165
Total Complementary Services Expense	1,501,549	1,702,199	1,713,000
External Service Expense			
Grant Transfers	160,000	184,600	-
Tuition Fees	125,691	129,523	124,182
Administration Salaries & Benefits	1,000	374	910
Instructional (Teacher Contract) Salaries & Benefits	394,357	619,023	557,350
Program Support (Non-Teacher Contract) Salaries & Benefits	189,231	234,554	249,408
Instructional Aids	-	-	63
Supplies & Services	440,000	533,795	526,388
Building Operating Expenses	-	29,142	32,334
Communications	-	2,251	1,928
Travel	-	-	351
Professional Development (Non-Salary Costs)	-	2,983	1,486
Student Related Expenses	-	1,134	42,493
Contracted Transportation & Allowances	73,000	55,190	69,766
Total External Services Expense	1,383,279	1,792,569	1,606,659

The Board of Education of the Living Sky School Division No. 202
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	4,257	2,855
Interest on Capital Loans	2,177	-	-
Interest on Other Long-Term Debt	-	1,953	8,849
Total Interest and Bank Charges	2,177	6,210	11,704
 Total Other Expense	 2,177	 6,210	 11,704
 TOTAL EXPENSES FOR THE YEAR	 85,819,202	 88,478,202	 81,097,579

The Board of Education of the Living Sky School Division No. 202

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2025

	Furniture and Computer Hardware and Computer Assets												
	Land			Buildings		Buildings		School		Other		Furniture and Computer Hardware and Computer Assets	
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2025	2024
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	964,997	611,226	82,450,348	1,526,881	1,302,645	9,705,574	742,887	16,407,639	6,817,484	989,850	-	121,519,531	120,600,408
Additions/Purchases	-	41,093	-	-	-	984,910	99,600	375,730	42,129	-	304,297	1,847,759	968,443
Disposals	-	-	-	-	-	(389,536)	(104,118)	-	-	-	-	(493,654)	(49,320)
Closing Balance as of August 31	964,997	652,319	82,450,348	1,526,881	1,302,645	10,300,948	738,369	16,783,369	6,859,613	989,850	304,297	122,873,636	121,519,531
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	129,135	64,187,830	1,519,765	1,010,397	6,523,391	606,772	14,918,049	6,361,628	900,429	-	96,157,396	93,553,130
Amortization of the Period	-	32,616	1,199,421	1,654	22,007	595,228	57,027	409,650	205,219	27,568	-	2,550,390	2,653,586
Disposals	-	-	-	-	-	(389,536)	(104,118)	-	-	-	-	(493,654)	(49,320)
Closing Balance as of August 31	N/A	161,751	65,387,251	1,521,419	1,032,404	6,729,083	559,681	15,327,699	6,566,847	927,997	N/A	98,214,132	96,157,396
Net Book Value													
Opening Balance as of September 1	964,997	482,091	18,262,518	7,116	292,248	3,182,183	136,115	1,489,590	455,856	89,421	-	25,362,135	27,047,278
Closing Balance as of August 31	964,997	490,568	17,063,097	5,462	270,241	3,571,865	178,688	1,455,670	292,766	61,853	304,297	24,659,504	25,362,135
Change in Net Book Value	-	8,477	(1,199,421)	(1,654)	(22,007)	389,682	42,573	(33,920)	(163,090)	(27,568)	304,297	(702,631)	(1,685,143)
Disposals													
Historical Cost	-	-	-	-	-	389,536	104,118	-	-	-	-	493,654	49,320
Accumulated Amortization	-	-	-	-	-	389,536	104,118	-	-	-	-	493,654	49,320
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	12,885	13,100	-	-	-	-	25,985	2,676
Gain on Disposal	-	-	-	-	-	12,885	13,100	-	-	-	-	25,985	2,676

Closing costs of leased tangible capital assets of \$748,673 (2024 - \$747,948) representing \$358,675 (2024 - \$140,248) in Furniture and Equipment, \$290,675 (2024 - \$488,362) in Computer Hardware and Audio Visual Equipment, and \$99,324 (2024 - \$119338) in Computer Software are included within the above amounts. Accumulated amortization of \$283,834 (2024 - \$308,260) has been recorded on these assets. Additions of newly leased capital during the year was \$218,426 (2024 - \$389,999). The issuance of capital leases during the year was \$218,426 (2024 - \$389,999).

Buildings with a net book value of \$8,030,137 (2024-\$9,004,786) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

The Board of Education of the Living Sky School Division No. 202

**Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2025**

	2025	2024
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	2,550,390	2,653,586
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(25,985)	(2,676)
Total Non-Cash Items Included in Surplus / Deficit	2,524,405	2,650,910

The Board of Education of the Living Sky School Division No. 202

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2025**

	2025	2024
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(312,738)	161,641
Increase (Decrease) in Accounts Payable and Accrued Liabilities	862,928	(37,225)
Increase in Liability for Employee Future Benefits	19,000	13,600
(Decrease) Increase in Deferred Revenue	(764,244)	438,338
Increase in Inventory of Supplies Held for Consumption	(38,940)	(56,519)
Increase in Prepaid Expenses	(396,108)	(30,515)
Total Net Change in Non-Cash Operating Activities	(630,102)	489,320

The Board of Education of the Living Sky School Division No. 202

Schedule F: Detail of Designated Assets
for the year ended August 31, 2025

	August 31 2024	Additions during the year	Reductions during the year	August 31 2025
	\$	\$	\$	\$ (Note 13)
External Sources				
Contractual Agreements				
Mental Health Capacity Building grant	44,645	127,827	140,170	32,302
Mental Health Supports grant	15,524	1,520	907	16,137
Safe Talk Training grant	4,233	3,751	3,130	4,854
Cameco Fund: Step Up and Run	9,924	-	9,924	-
Metis Nation Michif PreK Program	189,712	170,000	176,041	183,671
Total Contractual Agreements	264,038	303,098	330,172	236,964
Jointly Administered Funds				
School generated funds	1,322,149	123,878	-	1,446,027
Scholarship funds	126,414	11,942	10,850	127,506
Total Jointly Administered Funds	1,448,563	135,820	10,850	1,573,533
Ministry of Education				
PMR maintenance project allocations	2,754,452	2,474,718	1,828,649	3,400,521
Federal Capital Tuition	996,158	-	-	996,158
Invitational Shared Services Initiative grant	52,022	282,440	334,462	-
Early Learning Intensive Supports grant	179,643	375,000	131,400	423,243
Violence Threat Risk Assessment Training grant	15,122	-	11,008	4,114
Teacher Innovation Fund	48,408	-	41,209	7,199
Specialized Support Program	377,627	5,168	206,569	176,226
Medstead Capital Grant	-	6,210,000	2,392,830	3,817,170
Total Ministry of Education	4,423,432	9,347,326	4,946,127	8,824,631
Total	6,136,033	9,786,244	5,287,149	10,635,128
Internal Sources				
Curriculum and student learning				
School based budgets	490,181	-	124,630	365,551
Total curriculum and student learning	490,181	-	124,630	365,551
Facilities				
Facilities renewal	2,763,259	-	750,000	2,013,259
Roofs and boilers	500,000	-	358,211	141,789
Total facilities	3,263,259	-	1,108,211	2,155,048
Information technology				
Payroll/Accounting/HR software	974,624	-	404,061	570,563
Staff devices	450,000	-	-	450,000
Server replacement	250,000	-	-	250,000
Total information technology	1,674,624	-	404,061	1,270,563
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

The Board of Education of the Living Sky School Division No. 202

Schedule F: Detail of Designated Assets
for the year ended August 31, 2025

	August 31 2024	Additions during the year	Reductions during the year	August 31 2025
	\$	\$	\$	\$ (Note 13)
Professional development				
LINC PD	113,617	19,550	-	133,167
Staff training	50,000	-	-	50,000
Total professional development	163,617	19,550	-	183,167
Transportation				
Bus replacement	1,000,000	-	674,218	325,782
Fleet vehicles	400,000	-	65,492	334,508
Total transportation	1,400,000	-	739,710	660,290
Total	7,603,081	19,550	2,376,612	5,246,019
Total Designated Assets	13,739,114	9,805,794	7,663,761	15,881,147

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
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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 \$1,779,500 (2024 - \$1,760,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$98,214,132 (2024 - \$96,157,396) 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 (2024 - \$1,302,645) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$nil (2024 – \$942,078) related to the settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023.

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.

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
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As at August 31, 2025

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 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.

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
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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 operating 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 and there are no stipulations strong enough to create a liability.

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

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

e) Non-Financial Assets

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	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

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2025

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

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

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. The supplies are bus garage parts.

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, software licenses and prepaid supplies.

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 assets 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. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

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

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

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.

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As at August 31, 2025

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division considers the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

i) Accounting Standard Not Yet in Effect

The Public Sector Accounting Board has issued a new conceptual framework and reporting model. A conceptual framework is a coherent set of interrelated concepts underlying accounting and financial reporting standards. It prescribes the nature, function and limits of financial accounting and reporting. A reporting model establishes guidance on the presentation of general-purpose financial statements.

The school division will adopt both the conceptual framework and reporting model on September 1, 2026, and is in the process of evaluating the impact this will have on these financial statements. Prior period amounts will be restated to conform to the presentation requirements for comparative financial information.

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2025

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2025	2024
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposits	\$ 68,600	\$ 68,600
Credit Union Member Rewards	126,731	111,539
Member Equity in Co-op Organization	82,510	81,122
Total portfolio investments	\$ 277,841	\$ 261,261

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2025 Actual	2024 Actual
Governance	\$ 182,402	\$ 236,645	\$ -	\$ -	\$ 419,047	\$ 377,343
Administration	2,959,965	482,610	-	84,699	3,527,274	3,292,677
Instruction	51,288,011	4,676,142	-	538,712	56,502,865	52,411,410
Plant Operation & Maintenance	3,836,002	8,341,034	-	1,241,584	13,418,620	10,790,801
Student Transportation	2,429,845	5,631,456	-	685,395	8,746,696	8,521,855
Tuition and Related Fees	-	221,140	-	-	221,140	376,592
School Generated Funds	-	2,141,582	-	-	2,141,582	1,995,538
Complementary Services	1,505,736	196,463	-	-	1,702,199	1,713,000
External Services	853,951	938,618	-	-	1,792,569	1,606,659
Other	-	4,257	1,953	-	6,210	11,704
TOTAL	\$ 63,055,912	\$ 22,869,947	\$ 1,953	\$ 2,550,390	\$ 88,478,202	\$ 81,097,579

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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2025.

Details of the employee future benefits are as follows:

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
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As at August 31, 2025

	2025	2024
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.25%	4.00%
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)	2.70%	2.70%
Expected average remaining service life (years)	11	11

Liability for Employee Future Benefits	2025	2024
Accrued Benefit Obligation - beginning of year	\$ 1,397,400	\$ 1,173,900
Current period service cost	118,400	95,200
Interest cost	58,000	53,800
Benefit payments	(131,900)	(94,300)
Actuarial (gains) losses	(27,600)	160,000
Plan amendments	-	8,800
Accrued Benefit Obligation - end of year	1,414,300	1,397,400
Unamortized net actuarial gains	365,200	363,100
Liability for Employee Future Benefits	\$ 1,779,500	\$ 1,760,500

Employee Future Benefits Expense	2025	2024
Current period service cost	\$ 118,400	\$ 95,200
Amortization of net actuarial (gain)	(25,500)	(41,100)
Benefit cost	92,900	54,100
Interest cost	58,000	53,800
Total Employee Future Benefits Expense	\$ 150,900	\$ 107,900

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to

THE BOARD OF EDUCATION OF LIVING SKY SCHOOL DIVISION NO. 202
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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:

	2025			2024
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	453	1	454	433
Member contribution rate (percentage of salary)	10.00%	6.05% /7.85 %	6.05% /10.00%	6.05% /11.70 %
Member contributions for the year	\$ 3,676,479	\$ 56	\$ 3,676,535	\$ 3,239,440

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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NOTES TO THE FINANCIAL STATEMENTS
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	2025	2024
Number of active School Division members	526	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	\$ 1,419,793	\$ 1,425,066
School Division contributions for the year	\$ 1,419,793	\$ 1,425,066
Actuarial extrapolation date	Dec-31-2024	Dec-31-2023
Plan Assets (in thousands)	\$ 4,090,806	\$ 3,602,822
Plan Liabilities (in thousands)	\$ 2,571,158	\$ 2,441,485
Plan Surplus (in thousands)	\$ 1,519,648	\$ 1,161,337

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:

	2025			2024		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 88,706	\$ -	\$ 88,706	\$ 28,943	\$ -	\$ 28,943
Other Receivables	817,719	-	817,719	564,744	-	564,744
Total Accounts Receivable	\$ 906,425	\$ -	\$ 906,425	\$ 593,687	\$ -	\$ 593,687

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2025	2024
Accrued Salaries and Benefits	\$ 1,080,453	\$ 1,976,079
Supplier Payments	3,832,439	2,073,030
Liability for Asset Retirement Obligation	1,302,645	1,302,645
Accrued Interest Payable	1,799	2,654
Total Accounts Payable and Accrued Liabilities	\$ 6,217,336	\$ 5,354,408

The school division recognized an estimated liability for asset retirement obligation of \$1,302,645 (2024 - \$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

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around the remaining useful life of all school 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:

	2025	2024
Capital Leases:		
Concentra Bank - Copier Lease repayable in annual installments of \$28,627 including interest at 3.5%. The lease is due August 2027.	\$ 58,744	\$ 86,739
Cisco Systems Capital Canada -Hardware and software lease repayable in annual installments of \$194,998.95. The lease is due September 2025.	1	389,999
RCAP Leasing - Copier Lease repayable in annual installments of \$26,975.04. The lease is due September 2029.	109,627	-
RCAP Leasing - Copier Lease repayable in annual installments of \$16,021.82. The lease is due August 2030.	65,114	-
Total Long-Term Debt	\$ 233,486	\$ 476,738

	Capital Leases	Total
2026	\$ 74,488	74,488
2027	74,488	74,488
2028	43,686	43,686
2029	43,685	43,685
2030	2	2
Total	236,349	236,349
Less: Interest and executory cost	2,863	2,863
Total future principal repayments	\$ 233,486	\$ 233,486

Principal and interest payments on the long-term debt are as follows:

	Capital	Leases	2025	2024
Principal	\$ 461,678	\$ 461,678	\$ 119,718	
Interest	1,953	1,953	8,849	
Total	\$ 463,631	\$ 463,631	\$ 128,567	

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

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	Balance as at August 31, 2024	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2025
Non-Capital deferred revenue:				
Jordan's Principle	\$ 1,730,496	\$ 871,143	\$ 1,707,703	\$ 893,936
Future Generations Grant	-	27,074	-	27,074
Meota United Church Nutrition Donation	-	17,539	-	17,539
Brett Wilson Donation	-	21,258	-	21,258
Breakfast Club of Canada Donation	-	3,395	-	3,395
North Battleford Power LP Donation	-	1,500	-	1,500
PC Children's Charity Grant	-	1,550	-	1,550
Total Deferred Revenue	\$ 1,730,496	\$ 943,459	\$ 1,707,703	\$ 966,252

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	2025		2024	
			2025	2024	2025	2024
Revenues:						
Operating Grants	\$ 1,214,070	\$ 530,592	\$ 1,744,662	\$ 1,717,636		
Fees and Other Revenues	-	2,610	2,610	49,811		
Total Revenues	1,214,070	533,202	1,747,272	1,767,447		
Expenses:						
Salaries & Benefits	1,179,730	326,006	1,505,736	1,352,112		
Instructional Aids	68,333	1,092	69,425	40,380		
Supplies and Services	20,350	68,400	88,750	66,140		
Non-Capital Equipment	6,984	-	6,984	28,563		
Building Operating Expenses	-	2,589	2,589	180,739		
Communications	-	480	480	2,497		
Travel	695	85	780	981		
Professional Development (Non-Salary Costs)	229	-	229	4,423		
Student Related Expenses	2,167	25,059	27,226	37,165		
Total Expenses	1,278,488	423,711	1,702,199	1,713,000		
Excess (Deficiency) of Revenues over Expenses	\$ (64,418)	\$ 109,491	\$ 45,073	\$ 54,447		

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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:

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Following Their Voices	Associate Schools*	Programs - Driver Training, Cafeteria, etc	2025	2024
Revenues:						
Operating Grants	\$ 276,900	\$ 89,152	\$ 587,532	\$ 282,105	\$ 1,235,689	\$ 797,593
Fees and Other Revenues	5,540	-	-	196,216	201,756	420,713
Total Revenues	282,440	89,152	587,532	478,321	1,437,445	1,218,306
Expenses:						
Grant Transfers	184,600	-	-	-	184,600	-
Tuition & Other Related Fees	-	-	129,523	-	129,523	124,182
Salaries & Benefits	148,444	107,529	426,565	171,413	853,951	807,668
Instructional Aids	-	-	-	-	-	63
Supplies and Services	-	-	657	533,138	533,795	526,388
Building Operating Expenses	-	-	27,490	1,652	29,142	32,334
Communications	284	-	1,967	-	2,251	1,928
Travel	-	-	-	-	-	351
Professional Development	-	1,653	1,330	-	2,983	1,486
Student Related Expenses	1,134	-	-	-	1,134	42,493
Contracted Transportation & Allowances	-	-	-	55,190	55,190	69,766
Total Expenses	334,462	109,182	587,532	761,393	1,792,569	1,606,659
Excess (Deficiency) of Revenues over Expenses	\$ (52,022)	\$ (20,030)	\$ -	\$ (283,072)	\$ (355,124)	\$ (388,353)

*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	2025	2024
Revenues:				
Operating Grants	\$ 280,413	\$ 307,119	\$ 587,532	\$ 526,099
Total Revenues	280,413	307,119	587,532	526,099
Expenses:				
Tuition & Other Related Fees	33,407	96,116	129,523	124,182
Salaries & Benefits	215,885	210,680	426,565	370,654
Supplies and Services	334	323	657	604
Building Operating Expenses	27,490	-	27,490	28,378
Communications	1,967	-	1,967	1,928
Professional Development	1,330	-	1,330	353
Total Expenses	280,413	307,119	587,532	526,099
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

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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 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:

	August 31, 2024	Additions during the year	Reductions during the year	August 31, 2025
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 25,362,135	\$ 1,847,759	\$ 2,550,390	\$ 24,659,504
Less: Liability for Asset Retirement Obligation	(1,302,645)	-	-	(1,302,645)
Less: Debt owing on Tangible Capital Assets	(476,738)	(218,426)	(461,678)	(233,486)
	23,582,752	1,629,333	2,088,712	23,123,373
Designated Assets (Schedule F)				
	13,739,114	9,805,794	7,663,761	15,881,147
Unrestricted Surplus	1,698,162	-	171,717	1,526,445
Total Accumulated Surplus	\$ 39,020,028	\$ 11,435,127	\$ 9,924,190	\$ 40,530,965

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 22, 2024 and the Minister of Education on August 29, 2024.

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 originally covering the period from July 1, 2018, to June 30, 2025. The school division exercised its option to extend the contract to June 30, 2028. Costs for the current year were \$4,264,933 (2024 - \$3,839,921).
- As at August 31, 2025 the school division had commitments to pay any remaining costs that arose with respect to the contract related to the Medstead Central School project. The total contract cost is \$6,210,000 and \$2,392,830 has been spent as at August 31, 2025. The school division is obligated to pay the remaining \$3,817,170 to complete the project. The expected completion date of the project is spring 2026.

Operating lease obligations of the school division are as follows:

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	Operating Leases	
	Copier Leases	Total Operating
	Future minimum lease payments:	
2026	\$ 72,585	\$ 72,585
2027	73,528	73,528
2028	43,686	43,686
2029	43,685	43,685
2030	2	2
Total Lease Obligations	\$ 233,486	\$ 233,486

16. COMPARATIVE INFORMATION

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

17. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$690,758. The school division also awarded a roof tender at a total cost of \$553,350.

18. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of grants and other accounts receivable as at August 31, 2025, was:

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	August 31, 2025				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 88,706	\$ 88,706	\$ -	\$ -	\$ -
Other Receivables	544,927	152,793	-	236,369	155,765
Net Receivables	\$ 633,633	\$ 241,499	\$ -	\$ 236,369	\$ 155,765

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

ii) Liquidity Risk

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

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

	August 31, 2025				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,217,336	\$ 4,914,691	\$ -	\$ -	\$ 1,302,645
Long-term debt	233,486	27,408	45,177	160,901	-
Total	\$ 6,450,822	\$ 4,942,099	\$ 45,177	\$ 160,901	\$ 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, 2025.

The school division minimizes these risks by

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- 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.