

ILE-A-LA-CROSSE SCHOOL DIVISION #112

2015-16 ANNUAL REPORT



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School Division Contact Information

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Letter of Transmittal

Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Ile-a-la-Crosse School Division #112 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,



Duane Favel
Chairperson



Introduction

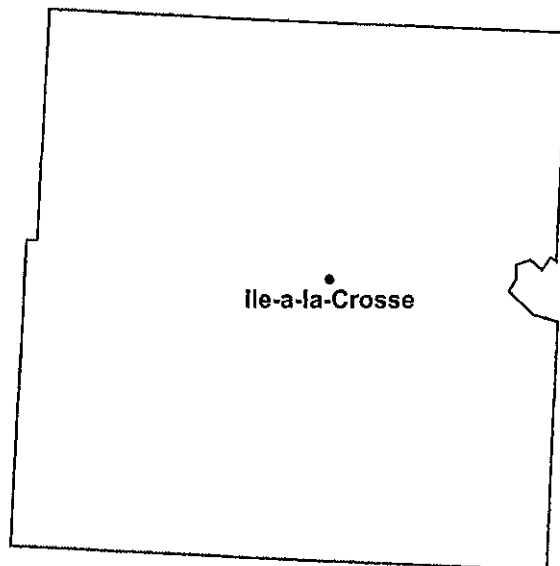
This annual report presents an overview of the Ile-a-la-Crosse School Division's goals, activities and results for the fiscal year September 1, 2015 to August 31, 2016.

This report provides a picture of the Ile-a-la-Crosse School Division, including its governance structure, student demographics, staff demographics, programs and facilities. In addition to providing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report also provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

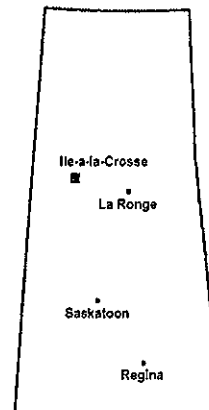
School Division Profile


About Us

Ile-a-la-Crosse SD No. 112 November 2015



Provincial View



	Education	Infrastructure	Operations	Support	2015-06-13	Page 12	Page 12
	Ile-a-la-Crosse Public School Division No. 112 of Saskatchewan			1	1	1	1

Ile-a-la-Crosse School Division is located in north-west Saskatchewan on a peninsula which extends into Lac Ile-a-la-Crosse, part of the Churchill River system. The community of Ile-a-la-Crosse is the second oldest community in Saskatchewan and has a rich Metis history. The Village of Ile-a-la-Crosse has a population of 1,365 (2011 census data). Ninety-three percent of the population identify themselves as Aboriginal (2006 census data).

There are two schools in the Ile-a-la-Crosse School Division. Both are located within the village of Ile-a-la-Crosse, serving the village and surrounding rural area. Rossignol Elementary Community School is uniquely designed by George Cardinal to provide education for Pre-kindergarten to Grade 6 students. Rossignol Community High School serves grades 7 to 12 and is part of an integrated services center which includes a hospital/health center, daycare, government offices and an extended seniors' care facility.

The economy of the community relies on the natural resources and service industries found in the area including mining, government services, fire-fighting, education and medical care. To help in that regard, the community is served by air on a regular basis with a lighted and paved runway located one kilometer north of the village.

More information about this historic community can be found at www.icsd.ca and www.sakitawak.ca.

Division Philosophical Foundation

Division Mandate

Through *The Education Act, 1995* the Minister of Education has vested in the Board of Education the power and authority to govern the school division. Accordingly, the mandate of the Board is to provide the students within the school division the required curriculum, to ensure that they are successfully learning that curriculum by providing the necessary resources to support teaching and learning.

Division Vision Statement

To ensure that students are empowered to reach their full potential within the global community.

Division Mission Statement

To provide effective leadership and stewardship on a foundation of effective and meaningful relationships.

Relationship - Significant, effective, open, honest association with others.

Stewardship – Managing and administering the affairs of the school division in an effective, ethical and accountable manner.

Leadership – Guiding and directing in a collaborative fashion.

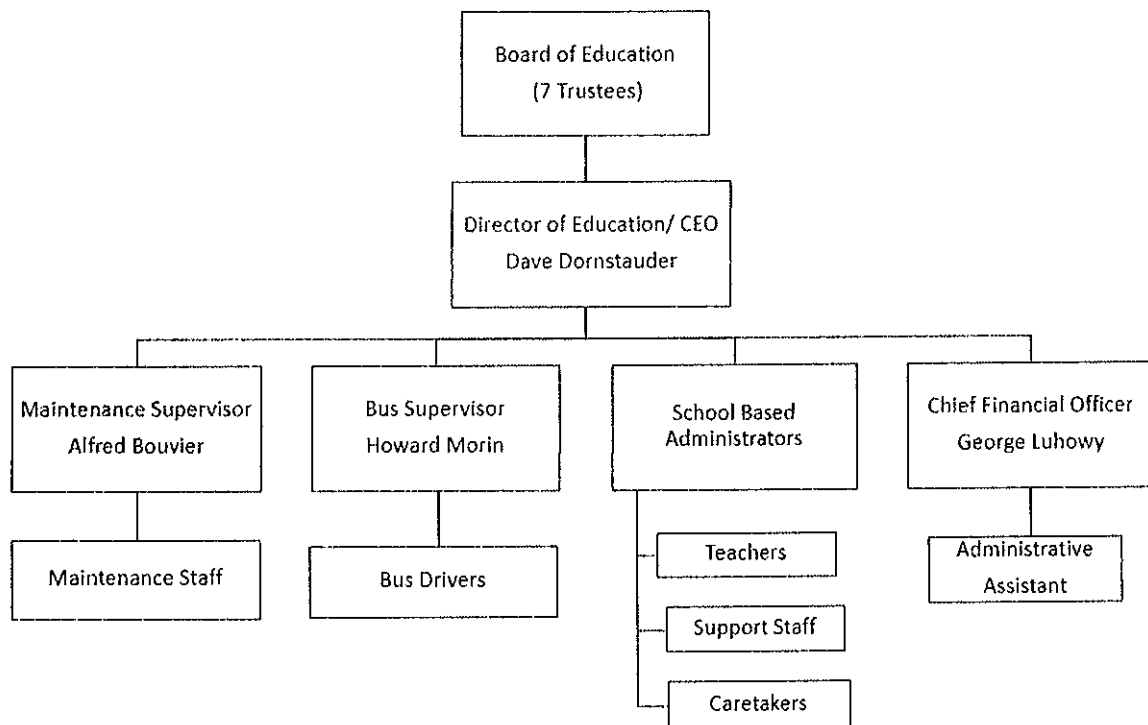
Division Guiding Principles

The Board has adopted the following principles to guide its activities, its mandate, mission and vision.

- The Division shall be learner-focused.
- The Division shall be outcome oriented.

- The Division shall focus on accountability and transparency.
- The Division shall focus on continual improvement for all.
- The Division shall ensure that communication is open and honest.
- The Division shall ensure that people have input into decisions that affect them.
- The Division shall ensure that relationships are rooted in fairness, equity and respect.
- The Division shall ensure it is governed by professional and ethical conduct.
- The Division shall conduct its affairs based upon current research and best practice.

Division Organizational Chart



Program Overview

The majority of students in the Ile-a-la-Crosse School Division are of First Nations and Metis descent. As do students elsewhere in the province, they vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all students, the School Division offers a wide range of programs in its schools. This programming follows the provincial curricula for the most part, but numerous locally developed options are offered. These offerings were identified through the close working relationship between the staffs of the two schools, the CEO and the Board of Education. The information that the Board acted upon was received through direct contact with community members.

As mentioned, the provincial curriculum is central to the learning program. However, classroom instruction also incorporates First Nations and Metis content, perspectives, and ways of knowing. The adaptive dimension, differentiated instruction, and learning supports are provided to help students achieve.

Additional programs to support students' unique cultural heritage and acquaint them with their northern surroundings include:

- Michif language instruction – a unique blend of the French and Cree languages.
- Career counselling.
- Pre-kindergarten – Ministry funded in partnership with the Aboriginal Headstart Program.
- Traditional lifestyle and culture education.
- Inclusion of environmental and traditional lifestyle education offered via programming at the Outdoor/Wilderness Site owned and operated by the Division.
- Music instruction – in particular the fiddle – an integral part of Metis culture.
- A consultant works with professional staff in developing, delivering and evaluating the Outdoor/Experiential Learning Program.
- An Elders program – which see the daily involvement and availability of Elders in both schools.

Other educational services include:

- Driver education.
- Distance education through online high school courses.
- A Storefront Program for vulnerable high school students.
- Nutrition Programs in both schools.
- Recreational programming in both after regular school hours provided by the Northern Community and School Recreation Coordinator – a position staffed by the Division.
- Specialist services including an Educational Psychologist, Speech Language Pathologist, and Occupational Therapist are provided by the Board through shared services contracts on an as needed basis. This ensures the level of service required while not committing the Board to the maintenance of three professional salaries.

Governance

The Board of Education

The Education Act, 1995 gives the Board of Education authority to govern the school division. The Board of the Ile-a-la-Crosse School Division is comprised of seven members elected at large from the local population. It is the only public school board in Saskatchewan with an all First Nation and Metis membership – truly representative of the make-up of the community. The names of Board members as of August 31, 2016 follow:

- Mike Bouvier
- William Caisse
- Yvette Daigneault
- Peter Durocher
- Duane Favel (Chair)
- Barb Flett
- Alex Laliberte

School Community Councils

It is to be noted that the Ile-a-la-Crosse School Division serves approximately 400 students in a community of 1,350 people and has a seven-member Board of Education elected at large to oversee the education of all students in the school division. The Board of Education has established one School Community Council (SCC) to serve the two schools of the school division as required by legislation. The SCC was inserted into an organizational structure that already contained structures very similar in nature, and as such has a tough time finding work/duties that are meaningful enough to keep its membership active. Because the provincial Education Sector Strategic Plan (ESSP), the Board of Education's Strategic Plan and both schools' Learning Plans are in fact the same, the SCC has little to do in the way of developing school Learning Plans. Instead, the SCC serves in an advisory capacity to in-school administration as well as helping in-school administration with special events. The Board provides \$1,000.00 to the SCC annually. Those funds are used to support the actions identified in its work plan.

The SCC meets at regularly scheduled times and at the call of the chairperson. It is comprised of the two school principals, student and teacher representatives, Elders, the School Community Coordinator, parents and community members.

School Division in the Community

The Ile-a-la-Crosse School Division is an integral part of community life in the Village of Ile-a-la-Crosse and increasingly so in the surrounding area (R.M. of Ile-a-la-Crosse). The School Division and its schools are closely linked to the broader community in a multitude of ways. The Board of Education places a strong emphasis on parent and community involvement and on community partnerships.

Community and Parent Involvement

Research shows that students achieve at higher levels in schools where their parents/guardians and other community members are involved in their education. The two schools of the School Division have programs and initiatives to encourage community and parent /guardian involvement. These programs vary from year to year and from elementary to high school. Examples of parent and community engagement are the Christmas Feast (enjoyed by the entire community and served out of the school) and the Michif Festival (which encompasses a full day of cultural activities such as fiddling and jigging). The SCC is one of the mechanisms to connect the schools and community in instances mentioned above.

Community Partnerships

The Ile-a-la-Crosse School Division and its individual schools have established a range of formal and informal community partnerships in order to promote student learning and fill in some curricular gaps and ensure that the students' school experience is positive and successful. The School Division has developed partnerships with the Metis Local, Keewatin Yatthe Regional Health Authority, Northlands College, NORTEP, Gabriel Dumont Technical Institute, Saskatchewan Housing, the Village of Ile-a-la-Crosse, and the Northwest School Division among others, to bring a wide range of curricular and programming options to students.

Schools in the Division also utilize an integrated services model in which they partner with other agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, the RCMP visit both schools from time to time and topics such as the dangers of drug and alcohol abuse are presented by local members. That is further supported by counseling services accessed through the Keewatin Regional Health Authority and yet further supported by the school Social Worker and school Counselors.

The high school partners with local businesses and agencies to enrich students' educational experiences and to help them connect what they have learned at school to the world of work. Typically, the business/agency partner provides job shadowing and/or hands-on experiential learning opportunities for students. They often send representatives to the schools to talk

about their business, industry or agency. In some cases, a business like Cameco may sponsor a school event or activity.

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

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

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Focus of the Education Sector Strategic Plan

The focus/programs of the Education Sector Strategic Plan has been divided into the following five areas:

1. Improving First Nation and Metis student engagement and graduation rates and the Following Their Voices initiative.
2. Reading, writing, and math at grade level and the Saskatchewan Reads initiative.
3. Finding efficiencies in operational spending.
4. Early Years initiatives linked to Kindergarten readiness.
5. Work on local priority areas.

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

OUTCOME:

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

PRIORITY:

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

School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

Ile-a-la-Crosse School Division goals are exactly the same as those in the ESSP. The student population of the Division is 95% First Nations and Metis. Therefore, all efforts on all fronts are directed toward attaining these goals.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

In addition to regular programming, which is directed toward the attainment of the ESSP targets, the Division's First Nations and Metis Educational Achievement Plan Fund supports the Elders' Program which in turn promotes culture, language and heritage to enhance student well-being and healthy lifestyles. Elders provide these services in numerous settings including classrooms, the Wilderness Site, the School Community Council, the Storefront Program and in counselling sessions.

The Board's strategic plan and resulting school plans identified the following actions as specifically contributing to this priority:

- Inclusion of local culture including instruction in the Michif Language, fiddle and traditional lifestyle.
- Actualization of First Nation and Metis content, perspectives and ways of knowing throughout and across curricula.
- Support of student achievement in both schools by Elders being present in the schools, working hands-on with students in areas identified by staff and at times the Board.

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

Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used to make grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring. In Ile-a-la-Crosse, teacher generated marks are used exclusively in grades 1 to 11. A combination of teacher generated and provincially generated marks are used in Grade 12 as many of the high school teachers are not accredited.

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

Average Final Marks in Selected Secondary-Level Courses, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	IaIcR	Province	IaIcR	Province	IaIcR
English Language Arts A 10 (Eng & Fr equiv)	73.0	70.9	76.1	nr	61.1	70.9
English Language Arts B 10 (Eng & Fr equiv)	73.4	69.8	76.2	nr	62.5	69.8
Science 10 (Eng & Fr equiv)	72.0	73.2	75.1	nr	59.6	73.2
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	73.1	76.1	nr	60.8	73.1
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	71.9	74.8	nr	60.3	71.9
English Language Arts 20 (Eng & Fr equiv)	74.4	63.7	76.3	nr	64.7	63.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	62.7	69.3	nr	61.3	62.7
Math: Foundations 20 (Eng & Fr equiv)	73.6	71.4	75.3	nr	63.6	71.4

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

Source: Ministry of Education, 2016

Analysis of results

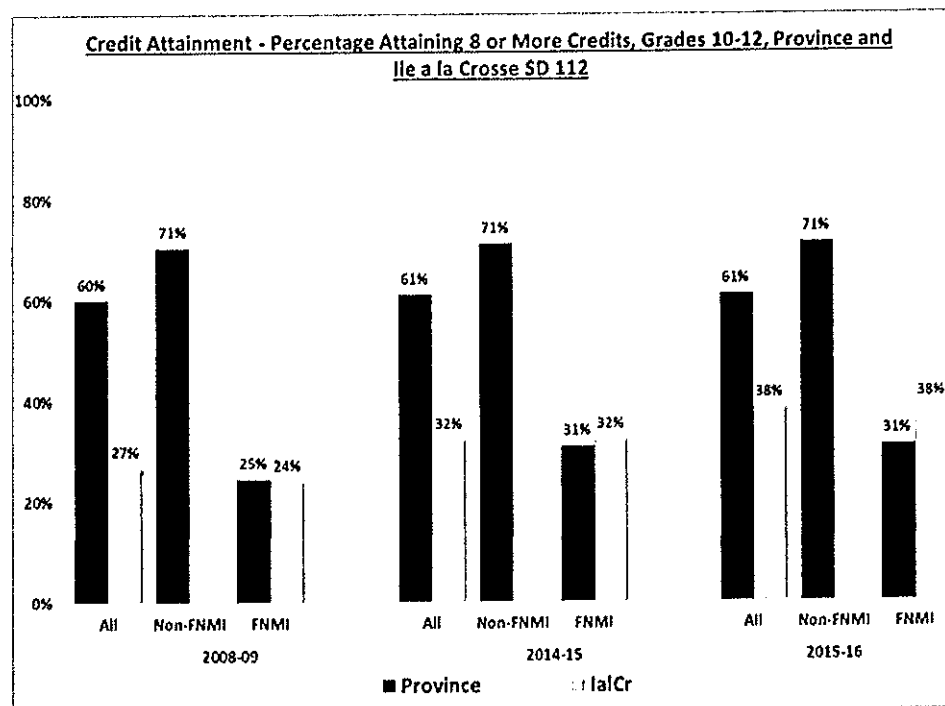
The data above indicates that the entire Ile-a-la-Crosse student population is FNMI. Comparing our students (ALL) to the Provincial (All) student population you will note that Ile-a-la-Crosse students were above the Provincial (All) average in 2 subject areas by as little as 0.3% and as much as 1.2%. Those same students were below the Provincial (All) average in 6 areas by as little as 0.5% and as much as 10.7%. The most striking data is that of Ile-a-la-Crosse students as compared to the Provincial FNMI students. Here, Ile-a-la-Crosse students were above the Provincial FNMI averages in 7 of 8 areas by as little as 1.4% and as much as 13.6%. In the one remaining area, Ile-a-la-Crosse students were below the Provincial FNMI average by 1.0%.

Credit Attainment

Credit attainment is one predictive indicator of a school system's on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning grade 10 than those who do not achieve eight or more credits per year. It is the belief of the Board that it is just as important to graduate with a set of marks that will allow a student to pursue their future educational/occupational plans than to graduate on time with marks that may limit those options. The number of post secondary educational options that speak to on-time completion of their programming is minimal. Post secondary students often work through their programs at a pace they can maintain, without the concern of being on-time.

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.

Credit Attainment – Ile à la Crosse SD



Notes: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2016

Analysis of results

Ile-a-la-Crosse students, once again, are all FNMI for the purpose of data collection (over 95% are in fact FNMI). The data shows that Ile-a-la-Crosse students earning 8 or more credits per year have increased by 6% year over year from 2014-15 to 2015-16 and 14% from 2008-2009 to 2015-2016. They remain 23% behind the Provincial (ALL) average, but increasingly ahead of the FNMI subpopulation provincially. At this point in time, the Board's priority is to graduate as many students as possible with the requisite marks to continue their education at the post-secondary level regardless how much time that may require.

Reading, Writing, Math at Grade Level and Saskatchewan Reads

OUTCOME:

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

PRIORITY:

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

School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority	Ile-a-la-Crosse School Division goals are exactly the same as those of the ESSP. The Board's strategic plan resulted in an elementary school plan focussing primarily on the Reading initiative. Plans were also put in place to begin the work associated with implementing both the Writing and Math initiatives.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority	<p>Specific actions related to the above included:</p> <ul style="list-style-type: none"> • Continued administering of the Fountas and Pinell Reading Assessments for students in grades 1 to 6 and submission of that data. • Continuation of Levelled Literacy Interventions for students identified as needing additional support. • Teachers working as a school-based literacy team. • Following the suggestions in the <i>Saskatchewan Reads</i> documents. • Contracting the services of SPDU for up to 10 days to help with the inservice training needs of staff in both Math and Writing areas.

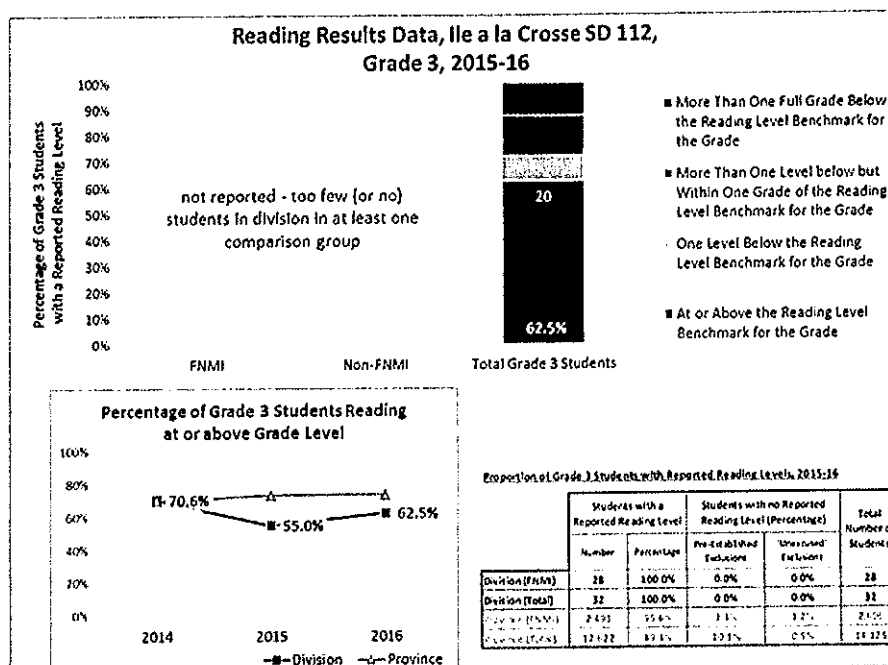
Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

Proportion of Grade 3 Students Reading At or Above Grade Level

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level

grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



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

Source: Ministry of Education, 2016.

Analysis of results

The Grade 3 cohort for the 2015/16 school year was comprised of 32 students, 28 of whom were FNMI students. We were most interested in the degree of growth exhibited by each individual as opposed to an average score. That allowed for specific student interventions. Having said that, this year's data shows that 62.5% of our students were reading at or above grade level. That percentage varied over the 3 years of testing data presented, as it should, due to the fact that we were testing 3 totally different cohorts. The significant issue here is that the percentage of our students performing at or above grade level (62.5%) is roughly 10% lower than the provincial average.

Graduation Rates

Outcome:

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

School Division goals aligned with the Graduation Rates outcome

Ile-a-la-Crosse School Division goals are exactly the same as those in the ESSP. The Board's strategic plan and resulting school plans are designed to increase graduation rates. More specifically, efforts in Ile-a-la-Crosse are aimed at increasing the provincial FNMI graduation rates as over 95% of our students are FNMI.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

Actions at the school level included:

- Development of student transition plans for all students.
- Continuation of Michif 10, 20 and 30 language programming – locally developed courses of study.
- Credit information was included in student agendas, on the school division web site, school bulletin boards, and in the local media.
- Individual student transcripts and credits attained were continually monitored by school staff, in particular the school counselor.
- Career education was tied closely to credit requirements.
- Elders continually focus on the need for students to graduate.

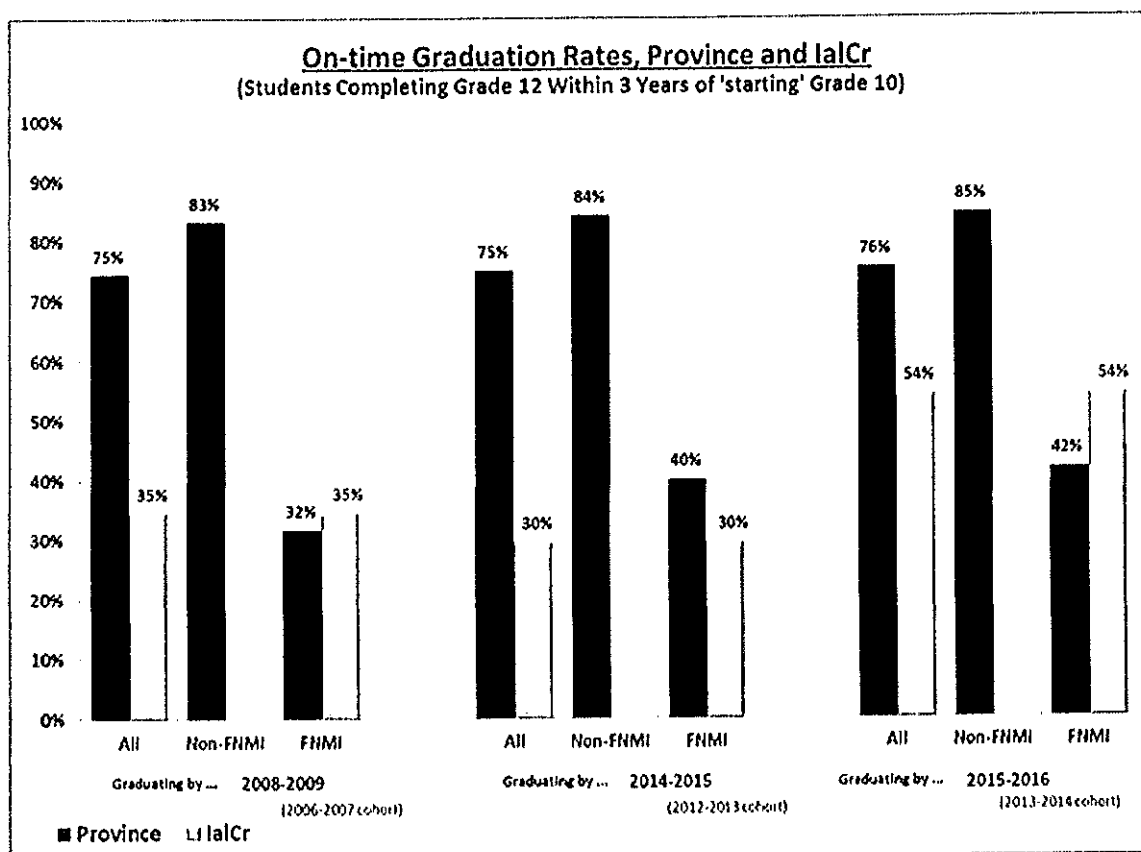
Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

To graduate after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 credits at the end of grade twelve. On-time graduation, although preferred by some, is just one of many routes to graduation. Belief in adages such as "Education for All", and "Meeting the Needs of Every Student" as well as the development of Individualized Educational Programs need to be considered in this discussion.

The following displays the percentage of students (all students, non-FNMI and FNMI) in the division who

graduated within **three years** of entering Grade 10, along with provincial results in each of these categories.



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

Source: Ministry of Education, 2016

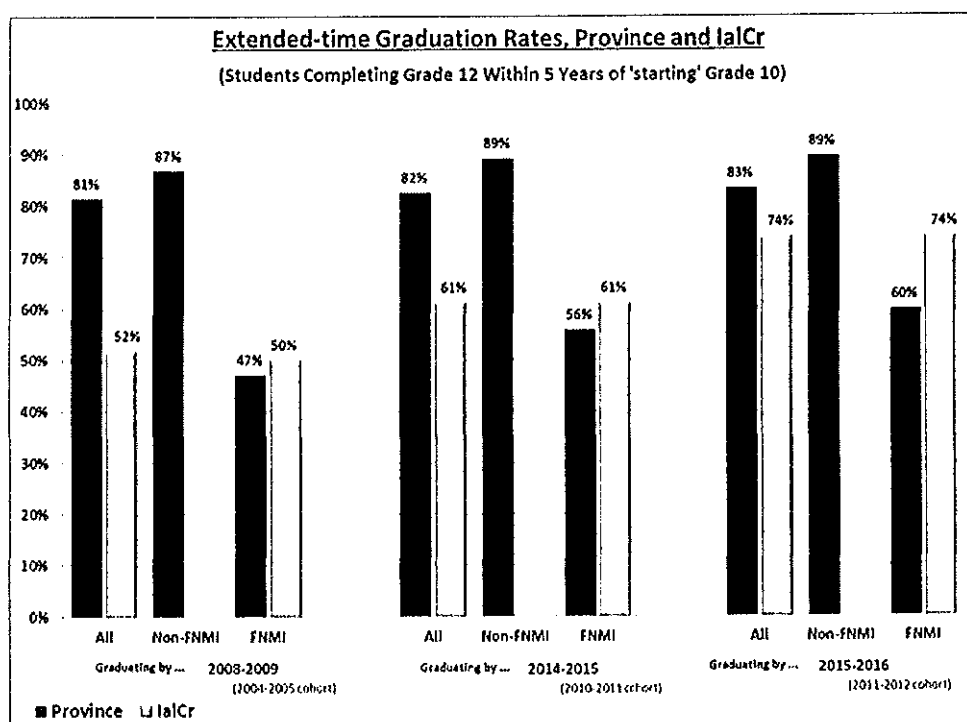
Analysis of results

It is to be noted that the entire population of Ile-a-la-Crosse students is being reported as FNMI. Again, we are showing year to year data involving entirely different cohorts of students – so comparing percentages of on-time graduation rates is of limited meaning. Having said that, the data shows a year over year increase in the on-time graduation rates of Ile-a-la-Crosse students from 2014-15 to 2015-16 of 24%. The graduation of Ile-a-La-Crosse students was 12% higher than the Provincial FNMI numbers and 31% below the Provincial (ALL) numbers. With a sample size of students ranging from 18 to 33 over the past 7 years, every additional student that graduates on time will increase the proportion by between 3 and 5 percent.

Grade 12 Graduation Rate: Extended-Time

Some students need more than 3 years to complete all of the courses necessary to graduate. Extended-time graduation rates are one measure of the responsiveness of a school system.

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



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

Source: Ministry of Education, 2016

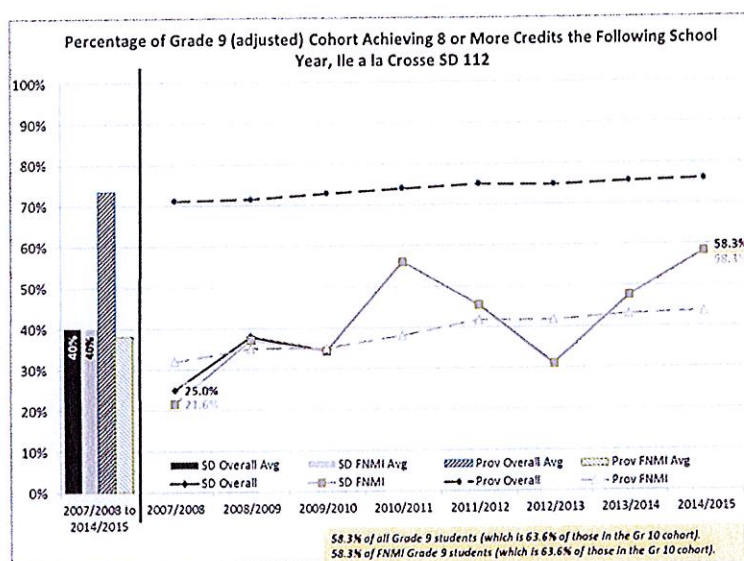
Analysis of results

It is to be noted that the entire Ile-a-la-Crosse student population for the past two years reported for this extended-time measure is being reported as FNMI. The data shows a year over year increase of 13% in the 5-year graduation rate in Ile-a-la-Crosse from 2014-15 to 2015-16. During that same time period, Provincial (All) results saw an increase of 1%, while Non-FNMI results remained unchanged. Results also show that graduation rates in Ile-a-la-Crosse were 14% higher than the Provincial FNMI results.

Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons – both academic and non-academic. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10 by counting the credits they receive in Grade 10.

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



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

Source: Ministry of Education, 2016

Analysis of results

Since 2009-10, Ile-a-la-Crosse data has been presented as being exclusively FNMI. Analysis of the data shows three trends. First, the percentage of Ile-a-la-Crosse students entering Grade 10 who obtain 8 or more credits in their Grade 10 year has increased 33.3% between 2007 and 2015. Provincial FNMI numbers increased 12% over that period and Provincial (All) numbers increased 2%. Second, there was a year over year increase of 10.3% in the Grade 10 cohorts in Ile-a-la-Crosse from 2015 to 2016. The Provincial FNMI cohort shows an increase of 1% during that time, while Provincial (All) cohort shows that same increase of 1%.

Operational Spending

Outcome:

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

<p>School division goals aligned with the Operational Spending outcome</p>	<p>Ile-a-la-Crosse School Division goals are exactly the same as those of the ESSP. The Board's strategic plan and school level efforts reflect the same priorities.</p>
<p>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome</p>	<p>One of the benefits of being a small, two-school, school division is the fact that there is little – if any – separation between the planning and budgeting done by the division (board) and its schools. Every need and spending proposal is analyzed by the school, the Director and the Board prior to it occurring. There are two links between the schools and the Board – those being the Director of Education/CEO and the Chief Financial Officer – so all information is shared by everyone. There are no other layers to the organizational structure. Some of the efficiencies garnered in such a system include:</p> <ul style="list-style-type: none"> • All staffing resources on the academic side are in direct contact with students. There are no Superintendents, Assistants, Consultants or the like; just one Director of Education, four in-school administrators (Principals and Vice principals), teachers and teacher assistants. Those numbers are adjusted annually to reflect student numbers and specific student needs. • Total staffing on the business end of operations includes one CFO and one payroll clerk. • Maintenance and caretaking staff as well as bus drivers are maintained at numbers lower than provincial norms, yet sufficient to accomplish the work identified. • Other services – when identified and as needed – are provided through contracted services on an as needed basis. No permanent staff is provided for in the areas of educational psychology, occupational therapy, speech/language pathology, catalyst teachers, driver education instructors etc. saving the school division countless dollars in staffing. • Maintenance that cannot be performed by Division staff is also contracted. There are no Journeymen on staff. • IT services are also contracted on an as-needed basis. • The Board is comprised of 7 members. • There is one SCC shared between the two schools with an annual budget of \$1,000.00

Early Years

Outcome:

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

School division goals aligned with the Early Years outcome

Ile-a-la-Crosse School Division goals are exactly the same as those of the ESSP. The Board's strategic plan and resulting school level plans that contributed to this priority.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

Actions identified as contributing specifically to this priority in 2015-16 included:

- The collection of EYE-TA data.
- Parent engagement in school and community activities and events.
- The use of the Early Years Evaluation to guide child development programs.
- A seamless Early Childhood Education continuum at the local level beginning with the Aboriginal Headstart Program and continuing into the school with Pre-K3 and Pre-K4 programs prior to students entering Kindergarten.
- Support from specialists when needed.
- The development of a school-based interdisciplinary team.

Measures for Early Years

Early Years Evaluation

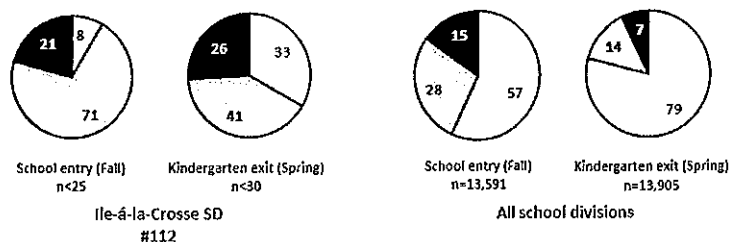
The Early Years Evaluation –Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children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

The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as

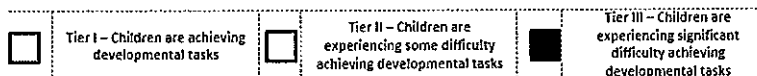
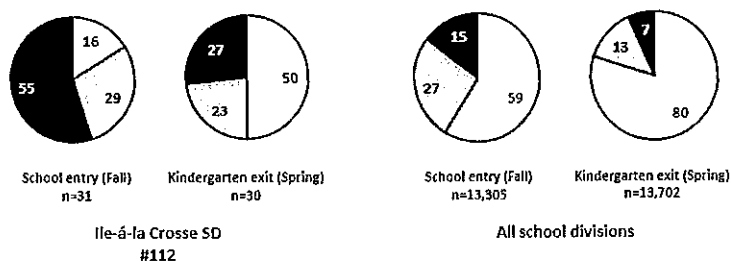
the provincial results for each category.

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

2014-15 (baseline) collection



2015-16 collection



Totals may not add to 100 due to rounding

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

Source: Ministry of Education, Early Years Branch, 2016

Analysis of results

Although there is a significant amount of improvement in both the fall and spring measures for Ile-a-la-Crosse children achieving developmental tasks from 2014-15 to 2015-16 – increase from 8% to 16% and 33% to 50%, we still lag compared to the provincial results of 59% and 80%. Based on our preliminary analysis, we have identified the following possible contributing factors that we intend to address in upcoming years.

- The level of Early Childhood training of the teachers in the Aboriginal Headstart, Pre-K3 and Pre-K4

programs.

- The lack of continuity in testers.
- The subjectivity involved in the testing.

These and other possible variables are to be analyzed further in upcoming years.

School Division Local Priority Area

The Ile-a-la-Crosse School Division has three local priorities it is working on to support work being undertaken in the previously described initiatives. They are:

School division goals aligned with local priority area	Schools have aligned their goals with those of the division in 3 specific areas.
School division actions taken during the 2015-16 school year to support local priority area	<ol style="list-style-type: none">1. Student attendance monitoring – it is the goal to have 90% or better attendance for every student in all grades.2. Teacher attendance monitoring – it is the goal to have professional teachers managing all classrooms for at least 90% of the time.3. The development of an Outdoor Education/Wilderness/Experiential Learning curriculum as a continuum for all grades Pre-K to 12 inclusive.

Local Measures for the Attendance Monitoring Priority and the Outdoor Education Priority

Baseline data has been collected for both student and teacher attendance during the 2011/16 school year and will be utilized for comparative purposes with this year's data. A development team is presently working upon the development of the Outdoor education continuum.

Analysis of results

Available next year.

Demographics

Students – Ile a la Crosse SD

Grade			
	2013-14	2014-15	2015-16
Kindergarten	26	26	31
1	32	26	26
2	38	32	25
3	18	37	33
4	30	20	42
5	30	30	21
6	20	25	27
7	27	22	28
8	27	27	18
9	22	27	27
10	61	56	49
11	25	21	21
12	33	35	31
Total	389	384	379
PreK	49	48	53

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

Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	34	32	105
	4 to 6	58	47	82
	7 to 9	75	72	70
	10 to 12	119	112	101
	Total	286	263	358

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

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

Source: Ministry of Education, 2015

Staff

Job Category	FTEs
Classroom teachers	27.2
Principals, vice-principals	3.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	14.0
Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	3.5
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	6.5
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	2.7
Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents	2.0
Total Full-Time Equivalent (FTE) Staff	58.9

Notes:

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

Senior Management Team

The senior management team consists of two people - the Director of Education/CEO – David Dornstauber (effective August 1, 2016) and the Chief Financial Officer – George Luhowy.

Facilities Infrastructure Projects and Transportation

Facilities

School List 2015-16

School	Grades	Location
Rossignol Elementary Community School	Pre-K to 6	Ile-a-la-Crosse
Rossignol High School	7 to 12	Ile-a-la-Crosse

Infrastructure Projects 2015-16

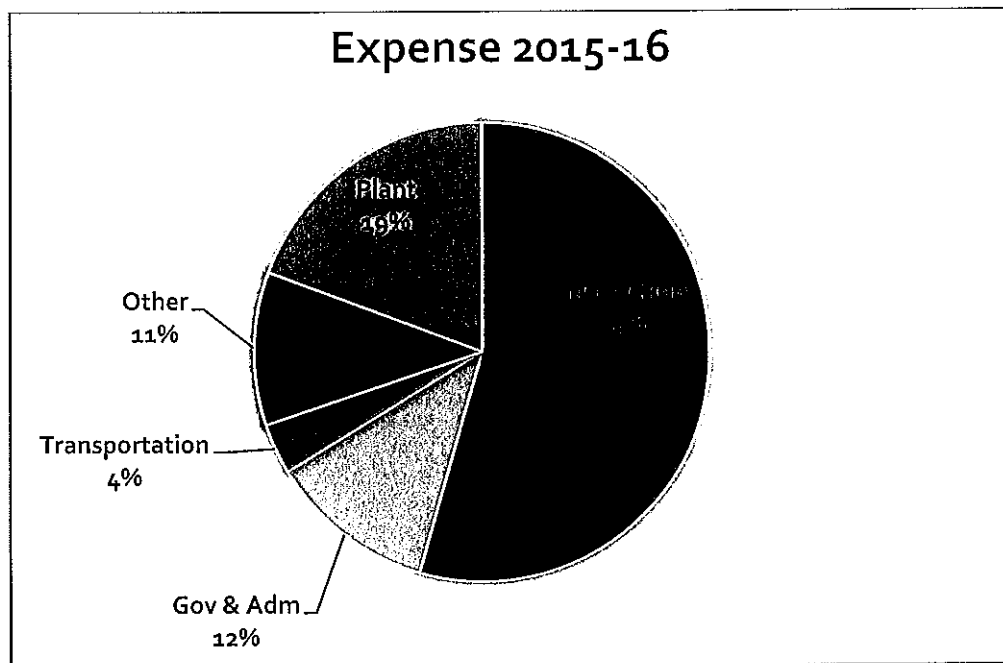
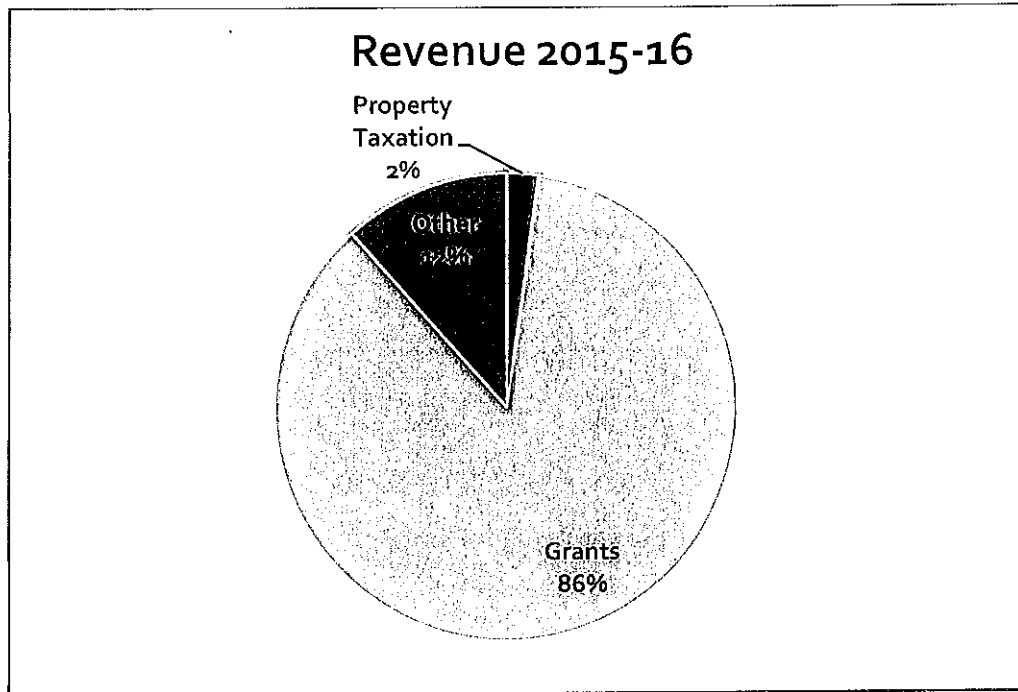
Infrastructure Projects			
School	Project	Details	2015-16 Cost
Rossignol Elementary	Exterior Renovations	Complete refurbishing of the exterior surfaces of the school	\$193,000.00
Teacherage Duplex	Build	Build	\$360,000.00
Total			\$553,000.00

Transportation

The School Division owns and operates its own bus fleet. That fleet consists of one van, 2 mini-buses and 3 large (yellow) buses. The School Division employs 3 bus drivers.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	168,768	172,290	197,198	3,522	2%	
Grants	6,677,481	6,717,278	5,906,885	39,797	1%	
School Generated Funds	44,000	65,375	58,259	21,375	49%	1
Complementary Services	344,226	317,518	392,893	(26,708)	-8%	2
External Services	283,132	247,147	293,025	(35,985)	-13%	3
Other	112,500	276,613	157,475	164,113	146%	4
Total Revenues	7,630,107	7,796,221	7,005,735	166,114	2%	
EXPENSES						
Governance	180,304	206,912	139,249	26,608	15%	5
Administration	547,444	648,117	433,129	100,673	18%	6
Instruction	3,954,754	3,934,171	3,796,754	(20,583)	-1%	
Plant	1,479,904	1,394,241	1,415,678	(85,663)	-6%	7
Transportation	313,192	258,208	230,860	(54,984)	-18%	8
School Generated Funds	44,700	64,753	69,502	20,053	45%	9
Complementary Services	395,974	354,128	393,659	(41,846)	-11%	10
External Services	393,828	360,953	372,744	(32,875)	-8%	11
Other Expenses	150	-	32	(150)	-100%	12
Total Expenses	7,310,250	7,221,483	6,851,607	(88,767)	-1%	
Surplus (Deficit) for the Year	319,857	574,738	154,128			

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

Note	Explanation
1	The amounts have been under-budgeted
2	Capital grants budgeted for \$137,150 were overestimated.
3	Capital grants budgeted for \$115,000 were overestimated.
4	The amount of reimbursements was more than budgeted.
5	The Board of Trustees had more special meetings than budgeted.
6	Severance payments were higher than budgeted.
7	A decrease in building operating expenses \$150,355 was achieved.
8	There were less repairs needed for the school buses.
9	More fundraising activities were actually undertaken and more expenses were incurred as a result of higher activity.
10	An amount of \$24,600 for student related expenses was over-budgeted.
11	Instructor expenses were overbudgeted as a result of teacher grid salary changes.
12	This is a very insignificant expense.

Transfers

There were no transfer payments of \$50,000 or greater paid.

Supplier Payments

Name	Amount
J&H Homes Ltd	335,058
Legacy Bus Sales Ltd	98,871
Marsh Canada	91,139
Municipal Employees Pension Plan	152,656

Name	Amount
Receiver General	1,167,002
Saskatchewan Power	282,570
Saskatchewan Teachers' Federation	303,008
Supreme Office	63,146

Other Expenditures

There were no other expenditures of \$50,000 or greater paid

Audited Financial Statements

Of the Ile a la Crosse School Division No. 112

School Division No. 6720100

For the Period Ending: August 31, 2016

George Luhowy

Chief Financial Officer

Vantage Chartered Professional Accountants

Auditor

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

MANAGEMENT REPORT

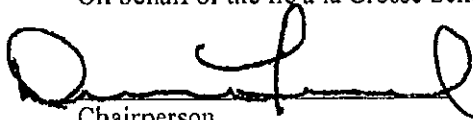
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and in the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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


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

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


On behalf of the Ile a la Crosse School Division No. 112:



Chairperson



CEO/Director of Education



Chief Financial Officer

November 29, 2016



Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Directors
Ile a la Crosse School Division No. 112
Ile a la Crosse, Saskatchewan

We have audited the accompanying financial statements of Ile a la Crosse School Division No. 112, which comprise the statement of financial position as at August 31, 2016, the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ile a la Crosse School Division No. 112 as at August 31, 2016, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

North Battleford, Saskatchewan
November 29, 2016

Ile a la Crosse School Division No. 112
Statement of Financial Position
as at August 31, 2016

	2016	2015
Financial Assets		
Cash and Cash Equivalents	1,699,878	1,359,583
Accounts Receivable (Note 7)	415,464	345,520
Portfolio Investments (Note 3)	2,531,169	2,506,040
Total Financial Assets	4,646,511	4,211,143
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	289,721	51,037
Liability for Employee Future Benefits (Note 5)	57,500	58,600
Total Liabilities	347,221	109,637
Net Financial Assets	4,299,290	4,101,506
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	18,726,775	18,308,688
Prepaid Expenses	37,883	79,016
Total Non-Financial Assets	18,764,658	18,387,704
Accumulated Surplus (Note 11)	23,063,948	22,489,210

Contractual Obligations and Commitments (Note 14)

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

Approved by the Board:

Chairperson

Chief Financial Officer

Ile a la Crosse School Division No. 112
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2016

	2016 Budget (Note 12)	2016 Actual	2015 Actual
REVENUES			
Property Taxation	168,768	172,290	197,198
Grants	6,677,481	6,717,278	5,906,885
School Generated Funds	44,000	65,375	58,259
Complementary Services (Note 9)	344,226	317,518	392,893
External Services (Note 10)	283,132	247,147	293,025
Other	112,500	276,613	157,475
Total Revenues (Schedule A)	7,630,107	7,796,221	7,005,735
EXPENSES			
Governance	180,304	206,912	139,249
Administration	547,444	648,117	433,129
Instruction	3,954,754	3,934,171	3,796,754
Plant	1,479,904	1,394,241	1,415,678
Transportation	313,192	258,208	230,860
School Generated Funds	44,700	64,753	69,502
Complementary Services (Note 9)	395,974	354,128	393,659
External Services (Note 10)	393,828	360,953	372,744
Other	150	-	32
Total Expenses (Schedule B)	7,310,250	7,221,483	6,851,607
Operating Surplus for the Year	319,857	574,738	154,128
Accumulated Surplus from Operations, Beginning of Year	22,489,210	22,489,210	22,335,082
Accumulated Surplus from Operations, End of Year	22,809,067	23,063,948	22,489,210

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

Ile a la Crosse School Division No. 112
Statement of Changes in Net Financial Assets
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 12)		
Net Financial Assets, Beginning of Year	4,101,506	4,101,506	4,033,256
Changes During the Year			
Operating Surplus for the Year	319,857	574,738	154,128
Acquisition of Tangible Capital Assets (Schedule C)	(1,115,549)	(1,120,782)	(710,371)
Amortization of Tangible Capital Assets (Schedule C)	787,393	702,695	629,264
Net Change in Other Non-Financial Assets	-	41,133	(4,771)
Change in Net Financial Assets	(8,299)	197,784	68,250
Net Financial Assets, End of Year	4,093,207	4,299,290	4,101,506

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

Ile a la Crosse School Division No. 112
Statement of Cash Flows
for the year ended August 31, 2016

	2016	2015
OPERATING ACTIVITIES		
Operating Surplus for the Year	574,738	154,128
Add Non-Cash Items Included in Surplus (Schedule D)	702,695	629,264
Net Change in Non-Cash Operating Activities (Schedule E)	208,773	521,919
Cash Provided by Operating Activities	1,486,206	1,305,311
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,120,782)	(710,371)
Cash Used by Capital Activities	(1,120,782)	(710,371)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(25,129)	(1,499,412)
Cash Used by Investing Activities	(25,129)	(1,499,412)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	340,295	(904,472)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,359,583	2,264,055
CASH AND CASH EQUIVALENTS, END OF YEAR	1,699,878	1,359,583

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

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	168,768	163,880	161,229
Total Property Tax Revenue	<u>168,768</u>	<u>163,880</u>	<u>161,229</u>
Grants in Lieu of Taxes			
Federal Government	-	6,813	6,432
Provincial Government	-	1,955	1,833
Total Grants in Lieu of Taxes	<u>-</u>	<u>8,768</u>	<u>8,265</u>
Additions to Levy			
Penalties	-	31,523	31,715
Total Additions to Levy	<u>-</u>	<u>31,523</u>	<u>31,715</u>
Deletions from Levy			
Cancellations	-	(31,881)	(4,011)
Total Deletions from Levy	<u>-</u>	<u>(31,881)</u>	<u>(4,011)</u>
Total Property Taxation Revenue	<u>168,768</u>	<u>172,290</u>	<u>197,198</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,573,432	6,588,455	5,802,836
Total Ministry Operating Grants	<u>6,573,432</u>	<u>6,588,455</u>	<u>5,802,836</u>
Capital Grants			
Ministry of Education Capital Grants	104,049	128,823	104,049
Total Capital Grants	<u>104,049</u>	<u>128,823</u>	<u>104,049</u>
Total Grants	<u>6,677,481</u>	<u>6,717,278</u>	<u>5,906,885</u>

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	44,000	65,375	58,259
Total Non-Curricular Fees	44,000	65,375	58,259
Total School Generated Funds Revenue	44,000	65,375	58,259
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	200,076	188,531	188,531
Other Ministry Grants	-	104,123	88,332
Other Provincial Grants	-	2,460	50,050
Total Operating Grants	200,076	295,114	326,913
Capital Grants			
Other Provincial Capital Grants	137,150	-	-
Other Capital Grants	-	22,404	-
Total Capital Grants	137,150	22,404	-
Fees and Other Revenue			
Other Revenue	7,000	-	65,980
Total Fees and Other Revenue	7,000	-	65,980
Total Complementary Services Revenue	344,226	317,518	392,893

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
External Services			
Operating Grants			
Other Grants	-	110,000	127,500
Total Operating Grants	-	110,000	127,500
Capital Grants			
Other Capital Grants	115,000	-	-
Total Capital Grants	115,000	-	-
Other Revenue	168,132	137,147	165,525
Total Fees and Other Revenue	168,132	137,147	165,525
Total External Services Revenue	283,132	247,147	293,025
Other Revenue			
Miscellaneous Revenue	35,000	151,493	48,245
Sales & Rentals	55,000	92,631	71,435
Investments	22,500	32,489	37,795
Total Other Revenue	112,500	276,613	157,475
TOTAL REVENUE FOR THE YEAR	7,630,107	7,796,221	7,005,735

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Governance Expense			
Board Members Expense	78,457	63,568	59,855
Professional Development-Board Members	-	115,107	-
Advisory Committees	-	564	9
Professional Development-Advisory Committees	76,997	-	47,783
Other Governance Expenses	24,850	27,673	31,602
Total Governance Expense	180,304	206,912	139,249
Administration Expense			
Salaries	394,117	479,166	312,363
Benefits	49,454	45,526	42,983
Supplies & Services	34,740	64,716	28,907
Non-Capital Furniture & Equipment	9,200	13,140	5,893
Building Operating Expenses	10,283	10,855	6,062
Communications	10,350	9,277	6,993
Travel	25,000	14,366	16,519
Professional Development	6,000	3,673	5,838
Amortization of Tangible Capital Assets	8,300	7,398	7,571
Total Administration Expense	547,444	648,117	433,129
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,692,646	2,592,366	2,627,909
Instructional (Teacher Contract) Benefits	116,247	123,627	135,838
Program Support (Non-Teacher Contract) Salaries	418,201	443,124	349,940
Program Support (Non-Teacher Contract) Benefits	99,214	109,631	86,465
Instructional Aids	117,297	142,548	147,466
Supplies & Services	165,658	189,318	128,066
Non-Capital Furniture & Equipment	38,131	40,337	44,802
Communications	7,077	14,676	10,203
Travel	830	17,940	12,870
Professional Development	47,710	44,591	55,516
Student Related Expense	143,123	119,438	128,520
Amortization of Tangible Capital Assets	108,620	96,575	69,159
Total Instruction Expense	3,954,754	3,934,171	3,796,754

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Plant Operation & Maintenance Expense			
Salaries	294,321	391,975	386,502
Benefits	61,604	68,054	65,271
Supplies & Services	67,808	56,500	29,746
Non-Capital Furniture & Equipment	10,000	18,222	19,959
Building Operating Expenses	567,671	417,316	457,801
Communications	2,500	4,098	2,336
Travel	14,000	21,674	20,588
Professional Development	1,000	-	8,240
Amortization of Tangible Capital Assets	461,000	416,402	425,235
Total Plant Operation & Maintenance Expense	1,479,904	1,394,241	1,415,678
Student Transportation Expense			
Salaries	95,410	88,274	86,895
Benefits	31,189	20,419	18,707
Supplies & Services	58,700	42,960	50,704
Non-Capital Furniture & Equipment	20,000	19,589	24,042
Building Operating Expenses	4,500	903	2,361
Communications	700	1,195	314
Travel	2,000	4,545	1,997
Amortization of Tangible Capital Assets	100,693	80,323	45,840
Total Student Transportation Expense	313,192	258,208	230,860
School Generated Funds Expense			
Academic Supplies & Services	-	-	4,083
School Fund Expenses	44,000	64,753	57,509
Amortization of Tangible Capital Assets	700	-	7,910
Total School Generated Funds Expense	44,700	64,753	69,502

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	181,886	162,344	235,089
Program Support (Non-Teacher Contract) Salaries & Benefits	105,899	105,768	93,493
Instructional Aids	42,500	48,418	36,526
Supplies & Services	8,000	330	284
Non-Capital Furniture & Equipment	4,000	4,300	159
Building Operating Expenses	11,359	6,542	6,981
Communications	2,550	2,985	2,385
Travel	-	450	964
Professional Development (Non-Salary Costs)	5,400	5,734	232
Student Related Expenses	24,600	7,272	10,842
Contracted Transportation & Allowances	5,000	3,510	2,130
Amortization of Tangible Capital Assets	4,780	6,475	4,574
Total Complementary Services Expense	395,974	354,128	393,659
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	91,966	83,785	46,824
Instructional Aids	3,250	1,164	-
Supplies & Services	5,300	1,054	4,548
Non-Capital Furniture & Equipment	3,600	2,987	18,660
Building Operating Expenses	174,962	171,009	150,060
Communications	3,100	3,561	3,068
Professional Development (Non-Salary Costs)	900	858	-
Student Related Expenses	7,450	1,013	80,612
Amortization of Tangible Capital Assets	103,300	95,522	68,975
Loss on Disposal of Tangible Capital Assets	-	-	(3)
Total External Services Expense	393,828	360,953	372,744
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	150	-	32
Total Other Expense	150	-	32
TOTAL EXPENSES FOR THE YEAR	7,310,250	7,221,483	6,851,607

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2016

	Land	Improvements	Buildings	Short-Term	Buildings	School	Other	Furniture and Equipment	Computer Hardware and Equipment	Assets Under Construction	2016	2015
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	136,162	517,503	19,658,962	1,131,478	390,478	325,918	1,111,242	325,479	184,924	23,782,146	23,098,453	
Additions/Purchases	-	16,328	463,291	-	103,815	32,354	94,192	43,795	367,007	1,120,782	710,371	
Disposals	-	-	-	-	-	-	-	-	-	-	(26,678)	
Closing Balance as of August 31	136,162	533,831	20,122,253	1,131,478	494,293	358,272	1,205,434	369,274	551,931	24,902,928	23,782,146	
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	98,544	3,306,664	636,464	139,793	229,233	791,207	271,553	-	5,473,458	4,870,872	
Amortization of the Period	-	27,914	404,827	52,536	32,521	47,802	91,421	45,674	-	702,695	629,264	
Disposals	-	-	-	-	-	-	-	-	-	-	(26,678)	
Closing Balance as of August 31	N/A	126,458	3,711,491	689,000	172,314	277,035	882,628	317,227	N/A	6,176,153	5,473,458	
Net Book Value												
Opening Balance as of September 1	136,162	418,959	16,352,298	495,014	250,685	96,685	320,035	53,926	184,924	18,308,688	18,227,581	
Closing Balance as of August 31	136,162	407,373	16,410,762	442,478	321,979	81,237	322,806	52,047	551,931	18,726,775	18,308,688	
Change in Net Book Value	-	(11,586)	58,464	(52,536)	71,294	(15,448)	2,771	(1,879)	367,007	418,087	81,107	
Disposals												
Historical Cost	-	-	-	-	-	-	-	-	-	-	26,678	
Accumulated Amortization	-	-	-	-	-	-	-	-	-	-	(26,678)	
Net Cost	-	-	-	-	-	-	-	-	-	-	-	
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-	

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2016

	2016	2015
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	702,695	629,264
Total Non-Cash Items Included in Surplus	702,695	629,264

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2016

	2016	2015
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(69,944)	666,365
Increase (Decrease) in Accounts Payable and Accrued Liabilities	238,684	(143,875)
Increase (Decrease) in Liability for Employee Future Benefits	(1,100)	4,200
Decrease (Increase) in Prepaid Expenses	41,133	(4,771)
Total Net Change in Non-Cash Operating Activities	208,773	521,919

ILE A LA CROSSE SCHOOL DIVISION NO. 112**Notes to the financial statements
for the year ended August 31, 2016**

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 Ile a la Crosse School Division No.112" and operates as "the Ile a la Crosse School Division No. 112". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 57,500 (2015 - \$ 58,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 172,290 (2015 - \$ 197,198) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$ 469,278 (2015 - \$ 469,278) because actual collectability may differ from initial estimates.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

- useful lives of capital assets and related amortization of \$ 702,695 (2015 - \$ 629,264) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) Financial Instruments

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

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.

e) Financial Assets

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

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

Accounts Receivable include taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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

f) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land and land improvements, buildings, short-term buildings, school buses, other vehicles, furniture and equipment, computer hardware, audio visual equipment, and assets under construction.

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

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

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

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

Prepaid Expenses are prepaid amounts for insurance which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums.

g) Liabilities

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

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

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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112**Notes to the financial statements
for the year ended August 31, 2016**

h) 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). The school division's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured. The school division's sources of revenues include the following:

i) Government Transfers (Grants)

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

ii) Property Taxation

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

iii) Fees and Services

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

iv) Interest Income

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

j) Statement of Remeasurement Gains and Losses

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2016	2015
	<u>Cost</u>	<u>Cost</u>
Portfolio investments in the cost and amortized cost category:		
Term deposits	\$ 2,531,169	\$ 2,506,040
Total portfolio investments reported at cost and amortized cost	\$ 2,531,169	\$ 2,506,040

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 63,568	\$ 143,344	\$ -	\$ 206,912	\$ 139,249
Administration	524,692	116,027	7,398	648,117	433,129
Instruction	3,268,748	568,848	96,575	3,934,171	3,796,754
Plant	460,029	517,810	416,402	1,394,241	1,415,678
Transportation	108,693	69,192	80,323	258,208	230,860
School Generated Funds	-	64,753	-	64,753	69,502
Complementary Services	268,112	79,541	6,475	354,128	393,659
External Services	83,785	181,646	95,522	360,953	372,744
Other	-	-	-	-	32
TOTAL	\$ 4,777,627	\$ 1,741,161	\$ 702,695	\$ 7,221,483	\$ 6,851,607

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

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 retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	2016	2015
	Aug. 31, 2016	Aug. 31, 2015
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	11	11

Liability for Employee Future Benefits	2016	2015
Accrued Benefit Obligation - beginning of year	\$ 97,600	\$ 63,700
Current period service cost	6,600	5,200
Interest cost	2,400	1,900
Benefit payments	(13,800)	(3,900)
Actuarial losses	3,400	30,700
Accrued Benefit Obligation - end of year	96,200	97,600
Unamortized Net Actuarial (Losses)	(38,700)	(39,000)
Liability for Employee Future Benefits	\$ 57,500	\$ 58,600

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 6,600	\$ 5,200
Amortization of net actuarial loss	3,700	1,000
Benefit cost	10,300	6,200
Interest cost	2,400	1,900
Total Employee Future Benefits Expense	\$ 12,700	\$ 8,100

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

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):

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

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

Details of the contributions to this plan for the school division's employees are as follows:

	2016		2015
	STRP	TOTAL	TOTAL
Number of active School Division members	57	57	57
Member contribution rate (percentage of salary)	11.30%	11.30%	11.30%
Member contributions for the year	\$ 303,008	\$ 303,008	\$ 284,749

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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

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

Details of the MEPP are as follows:

	<u>2016</u>	<u>2015</u>
Number of active School Division members	32	32
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 76,328	\$ 74,030
School Division contributions for the year	\$ 76,328	\$ 74,030
Actuarial (extrapolation) valuation date	<u>(Dec 31 2015)</u>	<u>Dec 31 2014</u>
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

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:

	<u>2016</u>			<u>2015</u>		
	Total	Valuation	Net of	Total	Valuation	Net of
	Receivable	Allowance	Allowance	Receivable	Allowance	Allowance
Taxes Receivable	\$ 674,396	\$ 469,278	\$ 205,118	\$ 686,683	\$ 469,278	\$ 217,405
Provincial Grants Receivable	-	-	-	9,363	-	9,363
Other Receivables	210,346	-	210,346	118,752	-	118,752
Total Accounts Receivable	\$ 884,742	\$ 469,278	\$ 415,464	\$ 814,798	\$ 469,278	\$ 345,520

ILE A LA CROSSE SCHOOL DIVISION NO. 112

**Notes to the financial statements
for the year ended August 31, 2016**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2016	2015
Accrued Salaries and Benefits	\$ 17,346	\$ 23,650
Supplier Payments	272,375	27,387
Total Accounts Payable and Accrued Liabilities	\$ 289,721	\$ 51,037

9. 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 in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Other Programs	2016	2015
Revenues:					
Operating Grants	\$ 188,531	\$ 43,319	\$ 85,668	\$ 317,518	\$ 326,913
Fees and Other Revenues	-	-	-	-	65,980
Total Revenues	188,531	43,319	85,668	317,518	392,893
Expenses:					
Salaries & Benefits	113,579	58,494	96,129	268,202	328,582
Instructional Aids	15,276	9,883	23,259	48,418	36,526
Supplies and Services	-	-	330	330	284
Non-Capital Equipment	-	900	3,400	4,300	159
Building Operating Expenses	-	-	6,542	6,542	6,981
Communications	-	-	2,895	2,895	2,385
Travel	-	-	450	450	964
Professional Development (Non-Salary Costs)	-	3,077	2,657	5,734	232
Student Related Expenses	-	-	7,272	7,272	10,842
Contracted Transportation & Allowances	3,510	-	-	3,510	2,130
Amortization of Tangible Capital Assets	3,337	-	3,138	6,475	4,574
Total Expenses	135,702	72,354	146,072	354,128	393,659
Excess (Deficiency) of Revenues over Expenses	\$ 52,829	\$ (29,035)	\$ (60,404)	\$ (36,610)	\$ (766)

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
for the year ended August 31, 2016

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

Pre-K – Is an early childhood education program supporting vulnerable three and four year old children and their families. It is a partnership between the Government of Saskatchewan, the boards of education and communities.

Community and Interagency Liaison – The purpose of the Northern Community & the School Recreation Coordinator Program is to enhance the quality and life for northerners through the provision of community based sport, culture and recreation programs after school, in the evenings, on weekends and at community and school special events.

Other Programs:

Elders, Storefront and Outdoor Learning – Given the demographics of the school division the purpose of these programs is to inspire goals of “Inspiring Success” through “WISE” (holistic inclusive student engagement) outlined in our First Nations and Métis Education Plan and an outreach program (Storefront) designed to teach basic living and education for teenagers that are from grade 10 to grade 12.

Nutrition - To deliver services in accordance with the Child Nutrition and Development Program with support from the Ministry of Education, Breakfast For Learning, businesses and members within the community to promote good nutrition practices for children, help develop independent living skills for children and families and provide opportunities for communities to take ownership of local food security initiatives that enhance child nutrition and development.

Literacy Camps - The Northern Summer Literacy Camps with support from the Ministry of Education and Frontier College provides continuity in the literacy development of our young people over the summer months. We see the Camps as a significant strategy for addressing the literacy and achievement outcomes of northern/Aboriginal students.

10. 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 in 2016 and 2015:

ILE A LA CROSSE SCHOOL DIVISION NO. 112

Notes to the financial statements
for the year ended August 31, 2016

Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	2016	2015
Revenues:				
Fees and Other Revenues	\$ 110,000	\$ 137,147	\$ 247,147	\$ 293,025
Total Revenues	110,000	137,147	247,147	293,025
Expenses:				
Salaries & Benefits	83,785	-	83,785	46,824
Instructional Aids	1,164	-	1,164	-
Supplies and Services	-	1,054	1,054	4,548
Non-Capital Equipment	-	2,987	2,987	18,660
Building Operating Expenses	-	171,009	171,009	150,060
Communications	-	3,561	3,561	3,068
Professional Development	-	858	858	-
Student Related Expenses	1,013	-	1,013	80,612
Amortization of Tangible Capital Assets	68	95,454	95,522	68,975
Write-Down of Tangible Capital Assets	-	-	-	(3)
Total Expenses	86,030	274,923	360,953	372,744
Excess (Deficiency) of Revenues over Expenses	\$ 23,970	\$ (137,776)	\$ (113,806)	\$ (79,719)

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

Adult Education - The clientele targeted for participation in this program consists of five major groups within the community of Ile-a-la Crosse. These groups are: Young mothers who need daycare for their children, students who are not attending Rossignol School because they have been unsuccessful in a structured, school setting, ages 16 – 21, young adults who have dropped out of school and have been out of school for at least one year and meet the criteria for classification as adult students, adults from the community who wish to take Adult 12 and students who need only one or two classes to graduate from Grade 12. This program runs in partnership with Gabriel Dumont Institute/Dumont Technical Institute and Northlands College.

Teacherages – Teacher residences with operational rent and expenses to maintain and retain qualified educators.

11. 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 such as capital projects and school generated funds. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

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	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 18,308,688	\$ 1,120,782	\$ 702,695	\$ 18,726,775
	18,308,688	1,120,782	702,695	18,726,775
S.286 pre-April 2009 capital reserves (1)	1,894,199	-	-	1,894,199
PMR maintenance project allocations (2)	104,049	128,823	104,049	128,823
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	470,733	-	-	470,733
	470,733	-	-	470,733
Other:				
School generated funds	23,356	-	-	23,356
School budget carryovers	606,989	131,877	-	738,866
	630,345	131,877	-	762,222
Unrestricted Surplus	1,081,196	-	-	1,081,196
Total Accumulated Surplus	\$ 22,489,210	\$ 1,381,482	\$ 806,744	\$ 23,063,948

(1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the Minister of Education.

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

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

- **Capital Projects:**
 - Equipment Capital Reserve represents funds to replace capital equipment and school buses.
 - Computer Equipment Capital Reserve are funds held for the replacement of computer and network hardware.
 - Playground Capital Reserve represents funds for the replacement of outdoor play structures and facilities such as track, ball diamonds or basketball courts.
 - General Capital reserves are funds set aside to meet unforeseen capital needs of the school division.

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Notes to the financial statements
for the year ended August 31, 2016

	2016	2015
Revenues:		
Ministry of Education	\$ 7,009,932	\$ 6,183,748
Northlands College	31,494	40,253
Ministry of Finance	16,344	341
Creighton School Division	-	256
Northern Lights School Division	5,444	2,000
Saskatchewan Workers Compensation	7,931	7,242
Keewatin Yathe Regional Health Authority	130,850	32,478
Saskatchewan Government Insurance	-	8,709
Saskatchewan Housing Corporation	31,000	31,000
	\$7,232,995	\$ 6,306,027
Expenses:		
Keewatin Yathe Regional Health Authority	\$ 37,482	\$ 47,070
Ministry of Finance	415	3,125
Northwest School Division	25,500	24,000
Northlands College	-	7,300
Northern Lights School Division	2,500	1,000
Saskatchewan Government Insurance	15,825	9,416
Saskatchewan Power	282,570	217,231
Saskatchewan Workers' Compensation	13,940	14,399
	\$ 378,232	\$ 323,541
Accounts Receivable:		
Ministry Of Education	\$ -	\$ 9,363
	\$ -	\$ 9,363

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

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

14. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- The school division has accepted a tender (offer) for the renovation of a school in the amount of \$1,394,766 on July 13, 2016. As of August 31, 2016 the project was 14% complete and an estimated liability was recorded for \$193,000.

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- Operating lease obligations of the school division are as follows:

	Operating Leases		
	Copier Leases	Other- Cell, Alarm	Total Operating
Future minimum lease payments:			
2017	\$ 2,394	\$ 625	\$ 3,019
Total Lease Obligations	\$ 2,394	\$ 625	\$ 3,019

15. 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).

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. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment of collectability.

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

	August 31, 2016					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 84,485	\$ 84,485	\$ -	\$ -	\$ -	\$ -
Gross Receivables	84,485	84,485	-	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 84,485	\$ 84,485	\$ -	\$ -	\$ -	\$ -

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 to meet operational requirements. The following table sets out the contractual maturities of the school division's financial liabilities:

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**Notes to the financial statements
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August 31, 2016				
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 289,721	\$ -	\$ -	\$ -
Total	\$ 289,721	\$ -	\$ -	\$ -

iii) Market Risk

The school division is exposed to market risks with respect to interest 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 portfolio investments.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates