

# **ILE-A-LA-CROSSE SCHOOL DIVISION #112**

## **2016-17 ANNUAL REPORT**



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## Letter of Transmittal

Honourable Bronwyn Eyre  
Minister of Education

Dear Minister Eyre:

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 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,



Duane Favel  
Chairperson



## **Introduction**

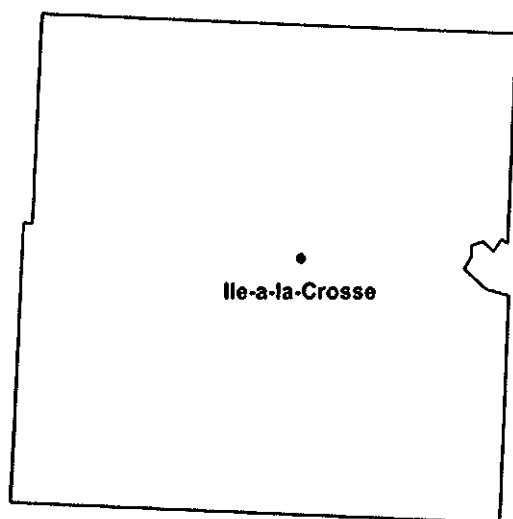
This annual report presents an overview of the Ile-a-la-Crosse School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017.

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.

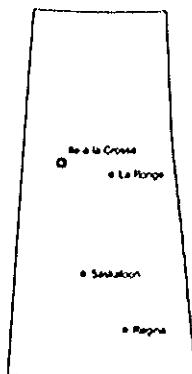
# School Division Profile

## About Us

**Ile-a-la-Crosse  
SD No. 112  
June 2017**



**Provincial View**



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 Métis 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](http://www.icsd.ca) and [www.sakitawak.ca](http://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.

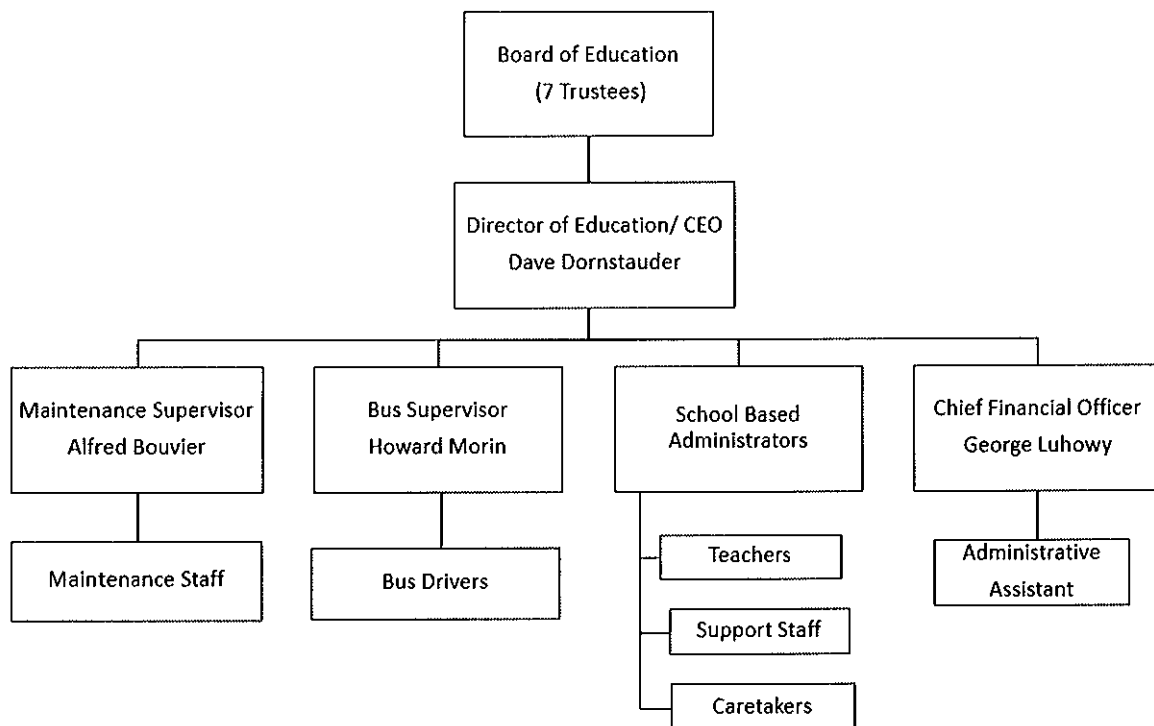
### **Division Guiding Principles**

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.

### Ile-a-la-Crosse School Division Organizational Chart



### Program Overview

The majority of students in the Ile-a-la-Crosse School Division are of First Nations and Métis 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, Ile-a-la-Crosse 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 Métis 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 Métis 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 Métis membership – truly representative of the make-up of the community. The names of Board members as of August 31, 2017 follow:

- Jansen Corrigan
- Nathan Favel
- Jolene Roy
- 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 380 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. Efforts are ongoing to revitalize this organization. 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 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. New member orientation occurs during the first and second meetings each year. Following that the SCCs help refine the school level plans.

## **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 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 Ile-a-la-Crosse School Division have programs and initiatives to encourage community and family involvement. These programs vary from year to year and from elementary to high school. Examples of 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**

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 Métis Local, Keewatin Bathe 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 Ile-a-la-Crosse School Division 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.

2016-17 was the third 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.

## 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

<p><b>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</b></p>	<p>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 Métis. Therefore, all efforts on all fronts are directed toward attaining these goals. Application for participation in next year's Following Their Voices initiative has been made.</p>
<p><b>School division actions taken during the 2016-17 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</b></p>	<p>In addition to regular programming, which is directed toward the attainment of the ESSP targets, the division's First Nations and Métis 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.</p> <p>The Board's strategic plan and resulting school plans identified the following actions as specifically contributing to this priority:</p> <ul style="list-style-type: none"> <li>• Inclusion of local culture including instruction in the Michif Language, fiddle and traditional lifestyle.</li> <li>• Actualization of First Nation and Métis content, perspectives and ways of knowing throughout and across curricula.</li> <li>• 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.</li> </ul>

## 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, 2016-17**

Subject	All Students		Non-FNMI		FNMI	
	Province	IaICr	Province	IaICr	Province	IaICr
English Language Arts A 10 (Eng & Fr equiv)	73.3	68.8	76.4	nr	61.0	68.8
English Language Arts B 10 (Eng & Fr equiv)	73.0	65.7	76.0	nr	61.0	65.7
Science 10 (Eng & Fr equiv)	72.3	69.8	75.6	nr	59.5	69.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	84.5	76.2	nr	61.5	84.5
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	63.9	74.9	nr	61.9	63.9
English Language Arts 20 (Eng & Fr equiv)	74.7	65.9	76.7	nr	64.9	65.9
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	75.8	70.2	nr	61.4	75.8
Math: Foundations 20 (Eng & Fr equiv)	73.8	77.9	75.6	nr	63.7	77.9

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, 2017

### Analysis of results

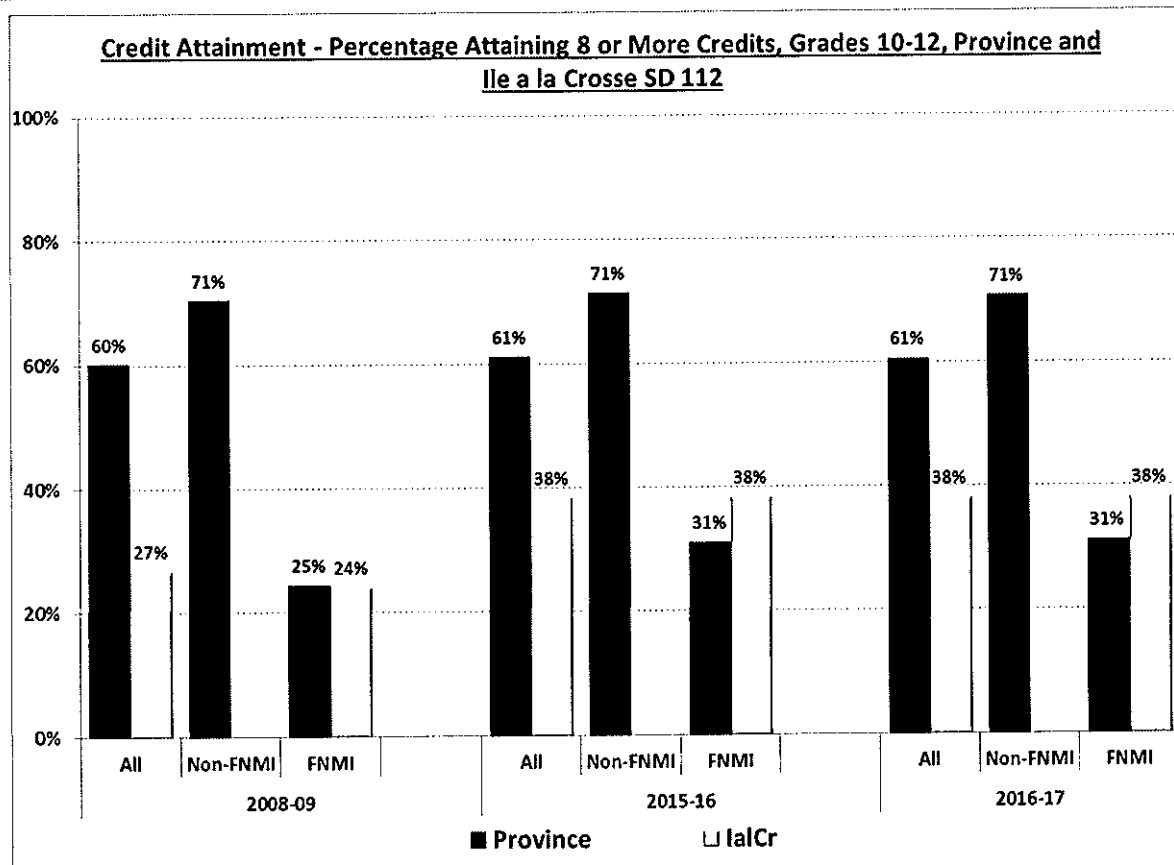
As reported above, the entire Ile-a-la-Crosse student population at the secondary level is FNMI. Comparing our students (All) to the Provincial (All) student population you will note that Ile-a-la-Crosse students were above the Provincial (All) average in 3 subject areas by as little as 4.1% (77.9-73.8) and as much as 11.7% (84.5-72.8). Those same students were below the Provincial (All) average in 5 areas by as little as 2.5% (72.3-69.8) and as much as 9.0% (72.9-63.9). 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 all 8 areas by as little as 1.0% and as much as 23.0%.

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





Notes: 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, 2017

### Analysis of results

Ile-a-la-Crosse students, once again, are all FNMI for the purpose this measure (over 95% are in fact FNMI). The data shows that the percentage of Ile-a-la-Crosse students earning 8 or more credits per year remains unchanged year over year from 2015-16 to 2016-17 but are up 14 percentage points from the baseline year (2008-2009). They remain 23 percentage points 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 of how much time that may require.

## Reading, Writing, Math at Grade Level and Unified Student Information System Business Case

### OUTCOME:

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

### PRIORITY:

Develop a business case to explore the feasibility of a provincial Unified Student Information System.

**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 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student information System Business Case priority**

Specific actions related to the above included:

- 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 *Saskatchewan Reads* documents.
- Contracting the services of SPDU for up to 10 days to help with the in-service training needs of staff in both Math and Writing areas.

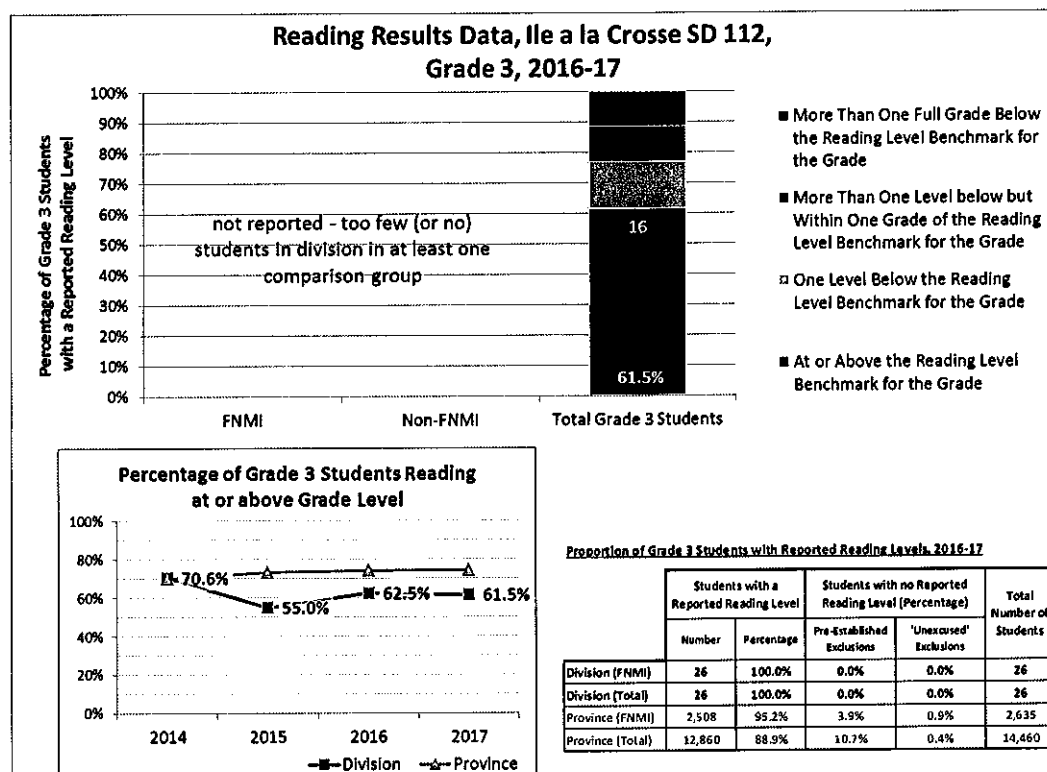
## Measures for Reading, Writing and Math at Grade Level

### Proportion of Grade 3 Students Reading At or Above Grade Level

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

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, 2017

### Analysis of results

The Grade 3 cohort for the 2016-2017 school year was comprised of 26 students, all 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 61.5% of our students were reading at or above grade level. That percentage varied over the 4 years of testing data presented, as it should, due to the fact that we were testing 4 totally different cohorts. With a small population of 26 students, every additional student achieving at grade level will increase the proportion of students achieving by just under 4 percentage points. The significant issue here is that the percentage of our students performing at or above grade level (61.5%) is roughly 10 percentage points 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 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

Actions at the school level included:

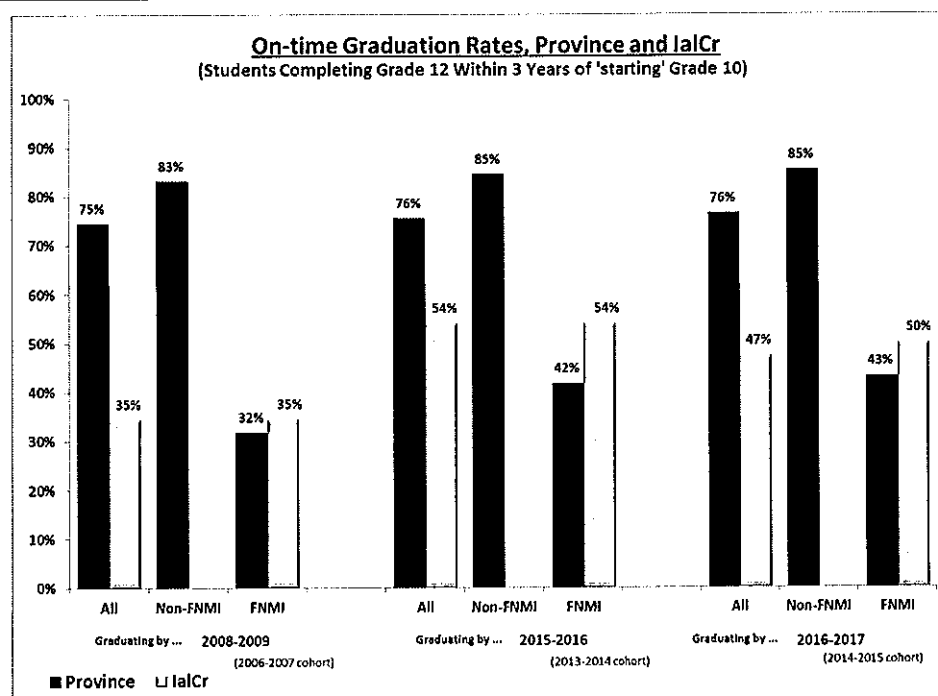
- Development of student transition plans for all students.
- Continuation of Michif 10, 20 and 30 language programming – locally developed courses of study.
- Credit information was included in student agendas, on the school division web site, school bulletin boards, and in the local media.
- Individual 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 and have been with attention now also being given to extended (within 5 years) graduation rates.

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, 2017

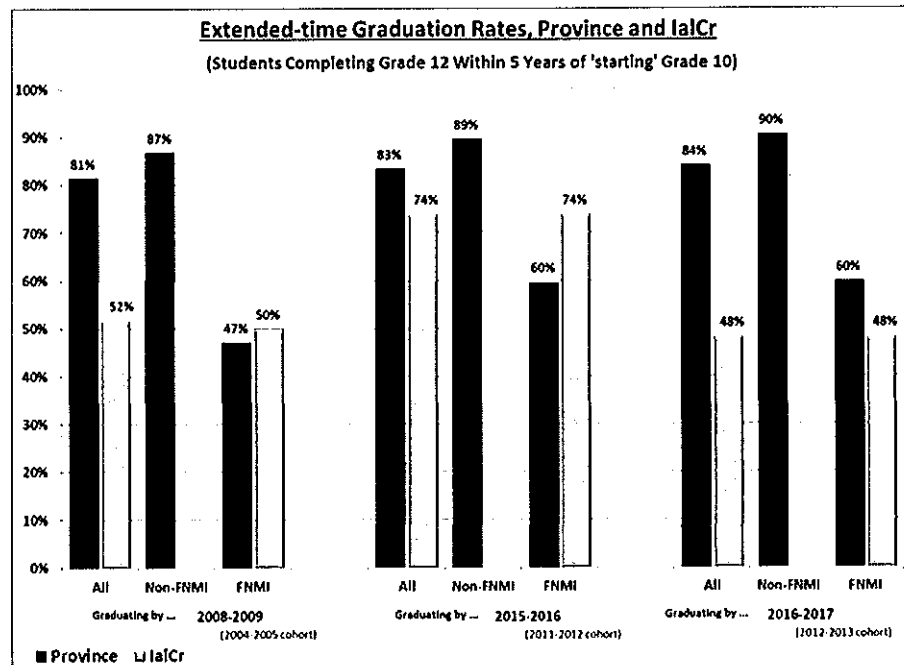
### Analysis of results

It is to be noted that almost 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. Having said that, the data shows a year over year decrease in the on-time graduation rates of Ile-a-la-Crosse students from 2015-16 to 2016-17 of 4 percentage points. The graduation of Ile-a-La-Crosse students was 7 percentage points higher than the Provincial FNMI numbers and 26 percentage points below the Provincial (All) numbers. It is to be noted that with a population 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 percentage points.

## 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 FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

## Analysis of results

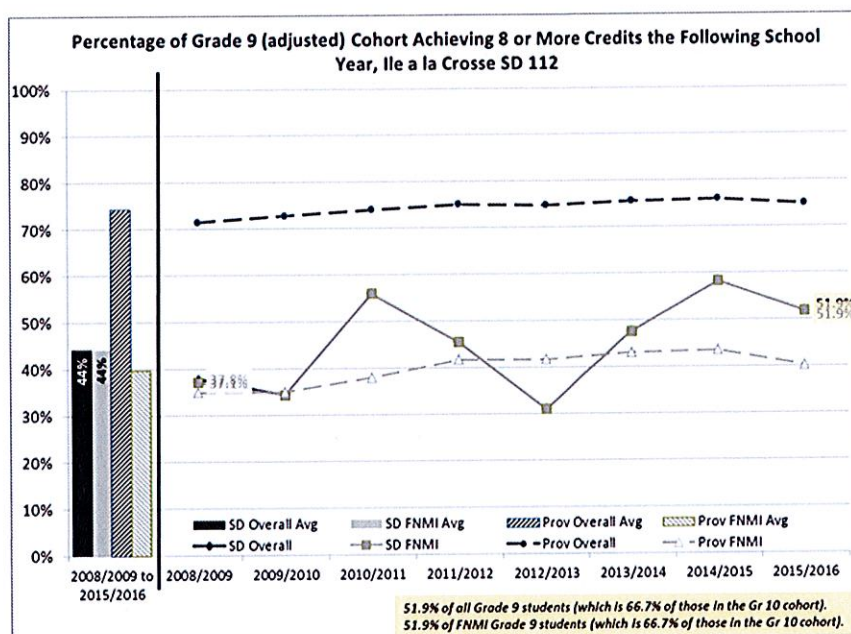
It is to be noted that the entire Ile-a-la-Croix student population for the past two years reported for this extended-time measure is FNMI. The data shows a year over year decrease of 26 percentage points in the 5-year graduation rate in Ile-a-la-Croix from 2015-16 to 2016-17. During that same time period, Provincial (All) results saw an increase of 1 percentage point, while Non-FNMI also increased by 1 percentage point. Results also show that graduation rates in Ile-a-la-Croix were 12 percentage points lower than the Provincial FNMI results. In part, this is the effect of small population monitoring. However, it does translate to approximately 5 fewer students graduating within the extended period compared to the previous year.



## 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, 2017

## Analysis of results

Since 2009-10, Ile-a-la-Crosse Grade 9 students have all been self-identified 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 is 7.9 percentage points higher than the 8-year average of 44%. Provincial FNMI numbers and Provincial (All) numbers remained reasonably unchanged in that same comparison. Second, there was a year over year decrease of 7 percentage points of first time Grade 10 students attaining 8 or more credits from 2016 to 2017. The Provincial FNMI cohort shows an decrease of 3 percentage points during that time, while Provincial (All) cohort shows a decrease of 1 percentage point.



## Sector-Wide Efficiencies

### 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.

<b>School division goals aligned with the Sector-Wide Efficiencies outcome</b>	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.
<b>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome</b>	<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"><li>• 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.</li><li>• Total staffing on the business end of operations includes one CFO and one payroll clerk.</li><li>• Maintenance and caretaking staff as well as bus drivers are maintained at numbers lower than provincial norms, yet sufficient to accomplish the work identified.</li><li>• 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.</li><li>• Maintenance that cannot be performed by division staff is also contracted. There are no Journeymen on staff.</li><li>• IT services are also contracted on an as-needed basis.</li><li>• The Board is comprised of 7 members.</li><li>• There is one SCC shared between the two schools with an annual budget of \$1,000.</li></ul>



## 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 contributed to this priority.

### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

Actions identified as contributing specifically to this priority in 2016-17 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

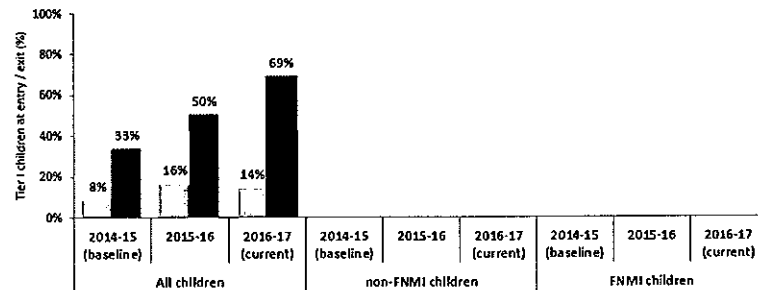
### Early Years Evaluation

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.

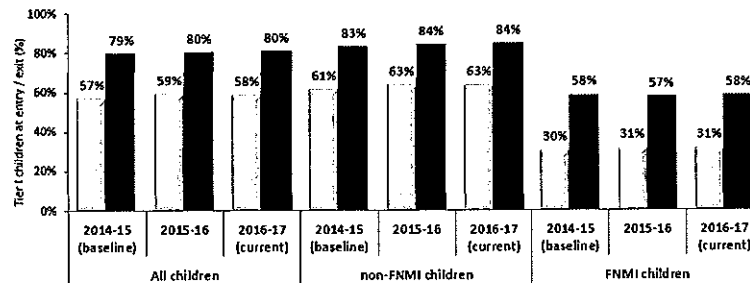
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

**Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation –  
Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline),  
2015-16, and 2016-17 (current)**

**Ile-à-la-Crosse SD<sup>1</sup>**



**Saskatchewan (all divisions)**



**Children (%) at Tier I at Kindergarten entry      Children (%) at Tier I at Kindergarten exit**

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

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2017



## Analysis of results

There was significant amount of improvement in the percentage of Ile-a-la-Crosse children assessed at Tier 1 at Kindergarten exit in 2016-17 (69% up from 50% the previous year). We still lag behind the provincial results of 80%, but improvements from Kindergarten entry to exit have been more pronounced each year. Our efforts in addressing Early Years issues appear to be paying off.

### 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 4 specific areas.

#### School division actions taken during the 2016-17 school year to support local priority area

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.
4. Development of an Early Years wing in the school for PreK-3, PreK-4 and Kindergarten students complete with an indoor experiential play space.

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

**Table 8: FNMI Student Attendance, Ile a la Crosse SD 112 Results, for YTD 2015-16**

		Percentage of FNMI Students Within Specified Attendance Range					
	Pct (Simple Avg)	0 to < 50% Att	50 to < 60% Att	60 to < 70% Att	70 to < 80% Att	80 to < 90% Att	90 to 100% Att
<b>Attendance by Grade ...</b>							
PreK	78.1%	10.0%	6.9%	7.3%	13.8%	26.1%	36.0%
K	78.4%	6.6%	8.5%	10.0%	18.9%	22.4%	33.6%
1	86.1%	3.2%	3.2%	5.3%	10.9%	24.7%	52.6%
2	88.1%	1.9%	1.5%	3.8%	9.6%	25.0%	58.1%
3	89.4%	1.4%	1.4%	1.8%	9.4%	26.0%	59.9%
4	87.7%	1.8%	3.0%	6.0%	9.3%	22.1%	57.8%
5	85.8%	0.6%	4.5%	9.0%	12.2%	23.1%	50.6%
6	83.2%	5.8%	1.5%	7.7%	11.9%	24.6%	48.5%
7	86.4%	3.4%	3.4%	3.7%	11.9%	21.3%	56.3%
8	81.2%	3.7%	4.9%	11.7%	17.2%	27.0%	35.6%
9	77.8%	11.5%	9.1%	8.3%	9.9%	20.2%	40.9%
10	78.3%	10.8%	5.9%	9.9%	15.0%	23.2%	35.2%
11	69.9%	22.2%	11.3%	8.8%	14.4%	14.4%	28.9%
12	76.3%	11.6%	10.4%	8.1%	17.3%	19.1%	33.5%
<b>All Grades</b>	<b>82.3%</b>	<b>6.5%</b>	<b>5.1%</b>	<b>7.1%</b>	<b>12.7%</b>	<b>22.9%</b>	<b>45.7%</b>
<b>Attendance by Reading Level ...</b>							
At or Above Grade	91.5%	0.4%	1.1%	2.2%	7.7%	20.6%	68.0%
Below Grade	85.6%	2.6%	3.2%	6.4%	10.9%	27.6%	49.4%

**Note:** If the number of students for the specified grade/ group and population is fewer than 10, then the results are suppressed and shown as 'nr' in the table above.

**Table 8: FNMI Student Attendance, Ile a la Crosse SD 112 Results, for YTD 2016-17**

		Percentage of FNMI Students Within Specified Attendance Range					
	Pct (Simple Avg)	0 to < 50% Att	50 to < 60% Att	60 to < 70% Att	70 to < 80% Att	80 to < 90% Att	90 to 100% Att
<b>Attendance by Grade ...</b>							
PreK	77.1%	11.5%	6.9%	11.7%	14.2%	19.3%	36.4%
K	79.6%	9.0%	7.7%	7.4%	12.3%	27.5%	36.1%
1	81.5%	5.6%	2.6%	9.9%	16.9%	24.2%	40.7%
2	84.4%	6.1%	2.8%	4.7%	14.6%	19.7%	52.1%
3	87.3%	2.2%	2.2%	4.5%	13.5%	21.3%	56.2%
4	86.6%	0.6%	3.2%	6.4%	12.5%	26.4%	50.8%
5	84.8%	2.0%	4.5%	7.3%	14.5%	25.3%	46.5%
6	81.7%	7.0%	4.7%	5.8%	15.2%	26.3%	40.9%
7	84.4%	3.6%	4.0%	5.0%	15.5%	24.5%	47.5%
8	83.5%	4.8%	2.8%	5.6%	14.1%	27.4%	45.2%
9	81.9%	5.2%	1.2%	11.0%	15.1%	29.1%	38.4%
10	79.2%	11.1%	9.9%	12.8%	9.4%	9.4%	47.5%
11	78.5%	5.8%	8.7%	12.4%	21.6%	21.6%	29.9%
12	74.3%	8.3%	12.2%	17.3%	21.8%	18.6%	21.8%
<b>All Grades</b>	<b>81.8%</b>	<b>6.1%</b>	<b>5.4%</b>	<b>8.7%</b>	<b>14.5%</b>	<b>22.4%</b>	<b>42.9%</b>
<b>Attendance by Reading Level ...</b>							
At or Above Grade	87.1%	2.5%	2.5%	5.1%	12.0%	21.9%	56.0%
Below Grade	85.9%	2.5%	2.5%	4.7%	15.3%	24.7%	50.4%

**Note:** If the number of students for the specified grade/ group and population is fewer than 10, then the results are suppressed and shown as 'nr' in the table above.

### Analysis of results

Although the average attendance rate of all students in the Ile-a-la-Crosse school division actually decreased by 0.5 percentage points from 2015-16 (82.3%) to 2016-17 (81.8%), we did see good increases in grades 10 (79.2% up from 78.3%) and 11 (78.5% up from 69.9%) while grade 12 rates decreased by 2.0 percentage points. There was also a significant increase at the Grade 9 level (81.9% up from 77.8%). This is encouraging as efforts were focused at the high school level. With the addition of FTV in 2017-18 we anticipate similar results at the high school level with an increase in grade 12 rates.

## Demographics

### Students – Ile a la Crosse SD

Grade	2014-15	2015-16	2016-17
Kindergarten	26	31	37
1	26	26	32
2	32	25	22
3	37	33	27
4	20	42	33
5	30	21	39
6	25	27	19
7	22	28	27
8	27	18	26
9	27	27	18
10	56	49	47
11	21	21	26
12	35	31	25
<b>Total</b>	<b>384</b>	<b>379</b>	<b>378</b>

<b>PreK</b>	<b>48</b>	<b>53</b>	<b>36</b>
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 each year.

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-identified FNMI	K to 3	32	105	98
	4 to 6	47	82	82
	7 to 9	72	70	69
	10 to 12	112	101	97
	<b>Total</b>	<b>263</b>	<b>358</b>	<b>346</b>

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

Source: Ministry of Education, 2016



## Staff

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

### 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 Dornstauder (effective August 1, 2016) and the Chief Financial Officer – George Luhowy.

## School Division Infrastructure and Transportation

### School List 2016-17

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 2016-17

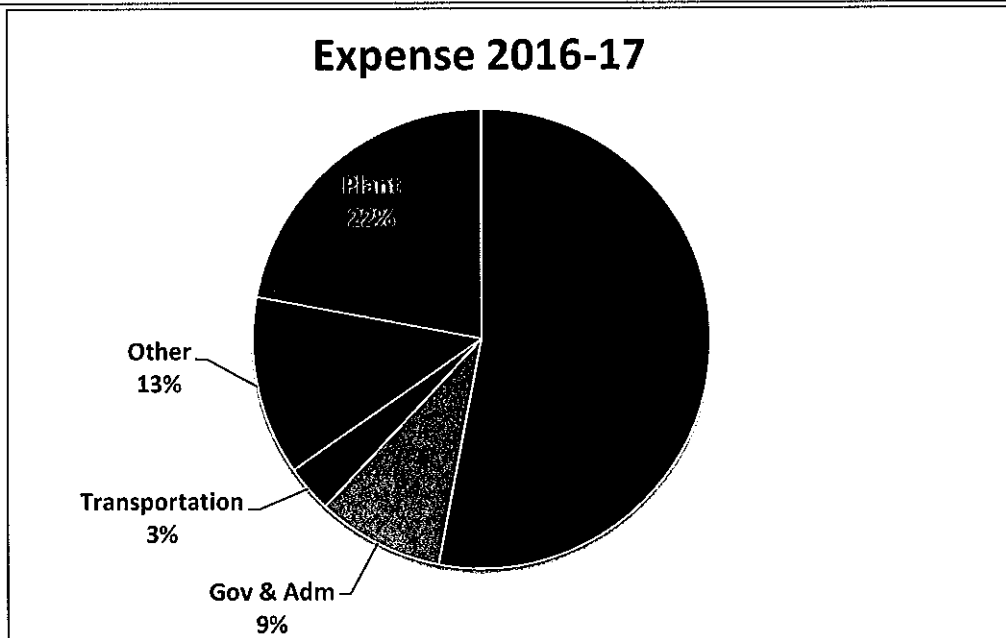
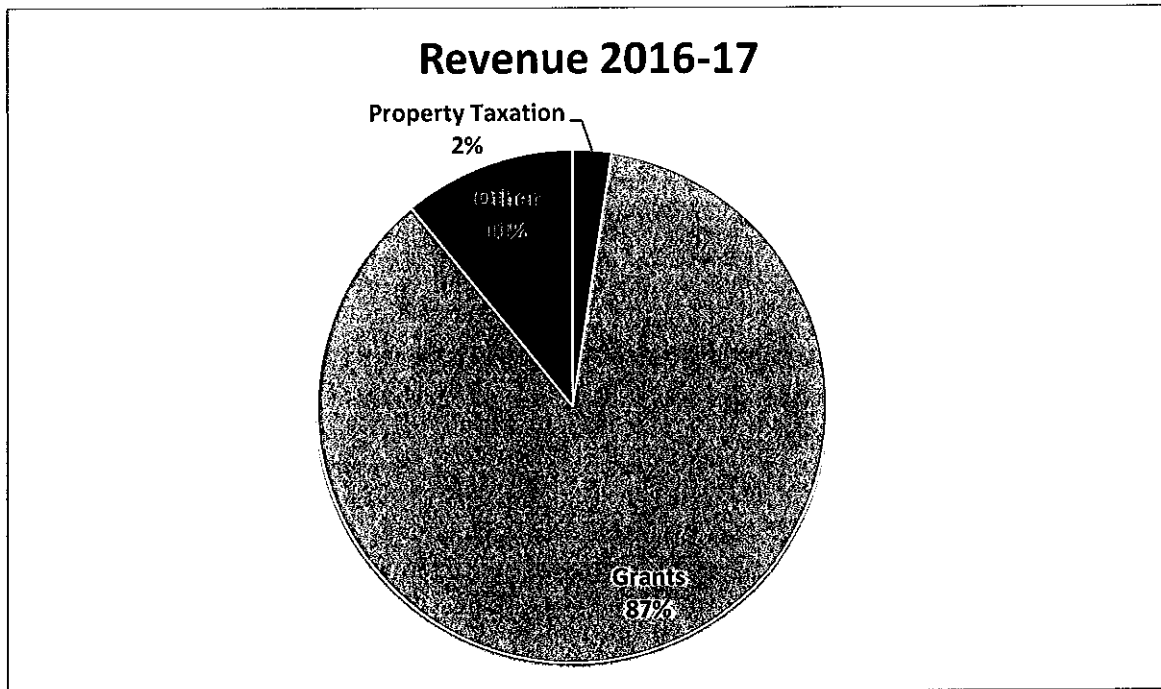
Infrastructure Projects			
School	Project	Details	2016-17 Cost
Rossignol Elementary	Exterior Renovations	Complete refurbishing of the exterior surfaces of the school	\$1,346,289.00
Total			\$1,346,289.00

### Transportation

The School Division owns and operates its own bus fleet. That fleet consists of one van, 4 mini-buses and 3 large (yellow) buses. The School Division employs 4 bus drivers.

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	173,244	191,343	172,290	18,099	10%	1
Grants	6,533,472	6,746,399	6,717,278	212,927	3%	
Tuition and Related Fees	-	-	-	-		
School Generated Funds	44,000	76,021	65,375	32,021	73%	2
Complementary Services	344,310	314,876	317,518	(29,434)	-9%	3
External Services	283,132	259,908	247,147	(23,224)	-8%	4
Other	112,500	197,282	276,613	84,782	75%	5
<b>Total Revenues</b>	<b>7,490,658</b>	<b>7,785,829</b>	<b>7,796,221</b>	<b>295,171</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	139,831	183,698	206,912	43,867	31%	6
Administration	547,934	506,215	648,117	(41,719)	-8%	7
Instruction	4,028,444	4,091,392	3,934,171	62,948	2%	
Plant	1,445,268	1,699,892	1,394,241	254,624	18%	8
Transportation	306,931	258,463	258,208	(48,468)	-16%	9
Tuition and Related Fees	-	-	-	-		
School Generated Funds	44,700	71,461	64,753	26,761	60%	10
Complementary Services	398,587	382,032	354,128	(16,555)	-4%	
External Services	435,508	338,664	360,953	(96,844)	-22%	11
Other Expenses	150	178,306	-	178,156	118771%	12
<b>Total Expenses</b>	<b>7,347,353</b>	<b>7,710,123</b>	<b>7,221,483</b>	<b>362,770</b>	<b>5%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>143,305</b>	<b>75,706</b>	<b>574,738</b>			

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

Note	Explanation
1	The amount has been underbudgeted.
2	School fundraising has been underestimated but consistent with the spending.
3	Complimentary service revenue has been overestimated. It is comparable to the previous year.
4	Teacherage revenue was overestimated. During the year four rental units were disposed.
5	Other revenue was overestimated. There was no significant one time revenue items occurring during the year.
6	Expenses were underestimated. There was a significant decrease in comparison to previous year.
7	Part time assitant was not recruited.
8	Amortization costs increased significantly as a result of the elementary school renovation.
9	Actual amounts corrspond to previous year. Some cost increases were offset by efficiencies realized.
10	Fundraising activity was increased to match spending on extra-curricular activities.
11	Efficiencies were realized by the disposal of four rental units.
12	The property tax write off was made for \$178,306. Uncollectible amounts were fully provided for in the provisions.

### *Transfers*

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

### *Supplier Payments*

Name	Amount
AODBT	67,600
Bobcat of Saskatoon	71,556
GFL Environmental	67,077
Lakeland Ford	115,138
Marsh Canada	90,171
Municipal Employees Pension Plan	176,043

Name	Amount
Receiver General	1,234,119
RNF Ventures Ltd	1,616,249
Saskatchewan Teachers' Federation	356,687
Saskatchewan Power	303,239
Supreme Office	93,995

### *Other Expenditures*

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





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## Audited Financial Statements

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Of the Ile a la Crosse School Division No. 112

School Division No. 6720100

For the Period Ending: August 31, 2017

George Luhowy

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Chief Financial Officer

Vantage Chartered Professional Accountants

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Auditor

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

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## 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

December 5, 2017

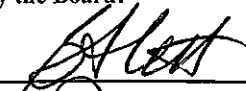
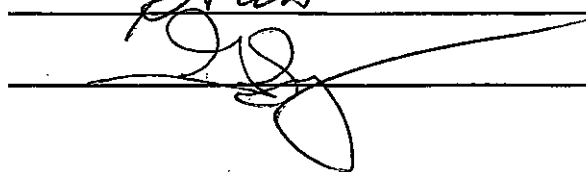
**Ile a la Crosse School Division No. 112**  
**Statement of Financial Position**  
**as at August 31, 2017**

	2017	2016
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	1,092,246	1,699,878
Accounts Receivable (Note 7)	372,933	415,464
Portfolio Investments (Note 3)	2,053,950	2,531,169
<b>Total Financial Assets</b>	<b>3,519,129</b>	<b>4,646,511</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	49,914	289,721
Liability for Employee Future Benefits (Note 5)	66,900	57,500
<b>Total Liabilities</b>	<b>116,814</b>	<b>347,221</b>
<b>Net Financial Assets</b>	<b>3,402,315</b>	<b>4,299,290</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	19,709,305	18,726,775
Prepaid Expenses	28,038	37,883
<b>Total Non-Financial Assets</b>	<b>19,737,343</b>	<b>18,764,658</b>
<b>Accumulated Surplus (Note 11)</b>	<b>23,139,658</b>	<b>23,063,948</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	23,139,658	23,063,948
<b>Total Accumulated Surplus (Note 11)</b>	<b>23,139,658</b>	<b>23,063,948</b>

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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 12)	\$	\$
<b>REVENUES</b>			
Property Taxation	173,244	191,343	172,290
Grants	6,533,472	6,746,399	6,717,278
School Generated Funds	44,000	76,021	65,375
Complementary Services (Note 9)	344,310	314,876	317,518
External Services (Note 10)	283,132	284,643	247,147
Other	112,500	196,453	276,613
<b>Total Revenues (Schedule A)</b>	<b>7,490,658</b>	<b>7,809,735</b>	<b>7,796,221</b>
<b>EXPENSES</b>			
Governance	139,831	183,698	206,912
Administration	547,934	506,215	648,117
Instruction	4,028,444	4,091,392	3,934,171
Plant	1,445,268	1,699,892	1,394,241
Transportation	306,931	258,463	258,208
School Generated Funds	44,700	71,461	64,753
Complementary Services (Note 9)	398,587	382,032	354,128
External Services (Note 10)	435,508	362,566	360,953
Other Expenses	150	178,306	-
<b>Total Expenses (Schedule B)</b>	<b>7,347,353</b>	<b>7,734,025</b>	<b>7,221,483</b>
<b>Operating Surplus for the Year</b>	<b>143,305</b>	<b>75,710</b>	<b>574,738</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>23,063,948</b>	<b>23,063,948</b>	<b>22,489,210</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>23,207,253</b>	<b>23,139,658</b>	<b>23,063,948</b>

*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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 12)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>4,299,290</b>	<b>4,299,290</b>	<b>4,101,506</b>
<b>Changes During the Year</b>			
Operating Surplus for the Year	143,305	75,710	574,738
Acquisition of Tangible Capital Assets (Schedule C)	(1,000,219)	(1,996,415)	(1,120,782)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	60,827	-
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	(24,735)	-
Amortization of Tangible Capital Assets (Schedule C)	867,393	977,793	702,695
Net Change in Other Non-Financial Assets	-	9,845	41,133
<b>Change in Net Financial Assets</b>	<b>10,479</b>	<b>(896,975)</b>	<b>197,784</b>
<b>Net Financial Assets , End of Year</b>	<b>4,309,769</b>	<b>3,402,315</b>	<b>4,299,290</b>

*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, 2017

	2017	2016
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	75,710	574,738
Add Non-Cash Items Included in Surplus (Schedule D)	953,058	702,695
Net Change in Non-Cash Operating Activities (Schedule E)	(178,031)	208,773
<b>Cash Provided by Operating Activities</b>	<b>850,737</b>	<b>1,486,206</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,996,415)	(1,120,782)
Proceeds on Disposal of Tangible Capital Assets	60,827	-
<b>Cash Used by Capital Activities</b>	<b>(1,935,588)</b>	<b>(1,120,782)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(25,129)
Proceeds on Disposal of Portfolio Investments	477,219	-
<b>Cash Provided (Used) by Investing Activities</b>	<b>477,219</b>	<b>(25,129)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(607,632)</b>	<b>340,295</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>1,699,878</b>	<b>1,359,583</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>1,092,246</b>	<b>1,699,878</b>

*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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	173,244	153,148	163,880
<b>Total Property Tax Revenue</b>	<b>173,244</b>	<b>153,148</b>	<b>163,880</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	6,865	6,813
Provincial Government	-	2,010	1,955
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>8,875</b>	<b>8,768</b>
<b>Additions to Levy</b>			
Penalties	-	35,293	31,523
<b>Total Additions to Levy</b>	<b>-</b>	<b>35,293</b>	<b>31,523</b>
<b>Deletions from Levy</b>			
Cancellations	-	(5,973)	(31,881)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(5,973)</b>	<b>(31,881)</b>
<b>Total Property Taxation Revenue</b>	<b>173,244</b>	<b>191,343</b>	<b>172,290</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	6,404,472	6,439,009	6,588,455
<b>Total Ministry Grants</b>	<b>6,404,472</b>	<b>6,439,009</b>	<b>6,588,455</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	129,000	307,390	128,823
<b>Total Capital Grants</b>	<b>129,000</b>	<b>307,390</b>	<b>128,823</b>
<b>Total Grants</b>	<b>6,533,472</b>	<b>6,746,399</b>	<b>6,717,278</b>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Fundraising	44,000	76,021	65,375
<b>Total Non-Curricular Fees</b>	<b>44,000</b>	<b>76,021</b>	<b>65,375</b>
<b>Total School Generated Funds Revenue</b>	<b>44,000</b>	<b>76,021</b>	<b>65,375</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	200,160	188,531	188,531
Other Ministry Grants	-	72,945	104,123
Other Provincial Grants	-	-	2,460
Other Grants	-	53,400	-
<b>Total Operating Grants</b>	<b>200,160</b>	<b>314,876</b>	<b>295,114</b>
<b>Capital Grants</b>			
Other Provincial Capital Grants	137,150	-	-
Other Capital Grants	-	-	22,404
<b>Total Capital Grants</b>	<b>137,150</b>	<b>-</b>	<b>22,404</b>
<b>Fees and Other Revenue</b>			
Other Revenue	7,000	-	-
<b>Total Fees and Other Revenue</b>	<b>7,000</b>	<b>-</b>	<b>-</b>
<b>Total Complementary Services Revenue</b>	<b>344,310</b>	<b>314,876</b>	<b>317,518</b>

**Ile a la Crosse School Division No. 112**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Other Grants	-	110,000	110,000
<b>Total Operating Grants</b>	-	110,000	110,000
<b>Capital Grants</b>			
Other Capital Grants	115,000	-	-
<b>Total Capital Grants</b>	115,000	-	-
<b>Fees and Other Revenue</b>			
Gain on Disposal of Capital Assets	-	24,735	-
Other Revenue	168,132	149,908	137,147
<b>Total Fees and Other Revenue</b>	168,132	174,643	137,147
<b>Total External Services Revenue</b>	283,132	284,643	247,147
<b>Other Revenue</b>			
Miscellaneous Revenue	35,000	82,148	151,493
Sales & Rentals	55,000	89,217	92,631
Investments	22,500	25,088	32,489
<b>Total Other Revenue</b>	112,500	196,453	276,613
<b>TOTAL REVENUE FOR THE YEAR</b>	7,490,658	7,809,735	7,796,221



**Ile a la Crosse School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	72,259	74,971	63,568
Professional Development - Board Members	-	80,050	115,107
Advisory Committees	-	-	564
Professional Development - Advisory Committees	42,722	-	-
Elections	-	2,707	-
Other Governance Expenses	24,850	25,970	27,673
<b>Total Governance Expense</b>	<b>139,831</b>	<b>183,698</b>	<b>206,912</b>
<b>Administration Expense</b>			
Salaries	401,937	383,513	479,166
Benefits	52,524	41,992	45,526
Supplies & Services	34,740	45,595	64,716
Non-Capital Furniture & Equipment	6,200	2,744	13,140
Building Operating Expenses	10,283	5,270	10,855
Communications	10,350	7,753	9,277
Travel	17,600	10,952	14,366
Professional Development	6,000	2,028	3,673
Amortization of Tangible Capital Assets	8,300	6,368	7,398
<b>Total Administration Expense</b>	<b>547,934</b>	<b>506,215</b>	<b>648,117</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	2,737,941	2,634,619	2,592,366
Instructional (Teacher Contract) Benefits	118,476	142,842	123,627
Program Support (Non-Teacher Contract) Salaries	440,479	460,860	443,124
Program Support (Non-Teacher Contract) Benefits	103,104	112,928	109,631
Instructional Aids	117,297	135,436	142,548
Supplies & Services	165,658	141,639	189,318
Non-Capital Furniture & Equipment	38,131	38,654	40,337
Communications	7,077	16,102	14,676
Travel	830	25,330	17,940
Professional Development	47,708	55,567	44,591
Student Related Expense	143,123	127,218	119,438
Amortization of Tangible Capital Assets	108,620	200,197	96,575
<b>Total Instruction Expense</b>	<b>4,028,444</b>	<b>4,091,392</b>	<b>3,934,171</b>

**Ile a la Crosse School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	289,323	416,727	391,975
Benefits	61,604	70,157	68,054
Supplies & Services	44,784	28,465	56,500
Non-Capital Furniture & Equipment	10,000	9,788	18,222
Building Operating Expenses	521,057	526,781	417,316
Communications	2,500	3,590	4,098
Travel	14,000	29,130	21,674
Professional Development	1,000	1,148	-
Amortization of Tangible Capital Assets	501,000	614,106	416,402
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>1,445,268</b>	<b>1,699,892</b>	<b>1,394,241</b>
<b>Student Transportation Expense</b>			
Salaries	100,465	90,800	88,274
Benefits	22,620	19,731	20,419
Supplies & Services	55,953	52,332	42,960
Non-Capital Furniture & Equipment	20,000	43,064	19,589
Building Operating Expenses	4,500	340	903
Communications	700	848	1,195
Travel	2,000	4,266	4,545
Contracted Transportation	-	2,340	-
Amortization of Tangible Capital Assets	100,693	44,742	80,323
<b>Total Student Transportation Expense</b>	<b>306,931</b>	<b>258,463</b>	<b>258,208</b>
<b>School Generated Funds Expense</b>			
School Fund Expenses	44,000	71,461	64,753
Amortization of Tangible Capital Assets	700	-	-
<b>Total School Generated Funds Expense</b>	<b>44,700</b>	<b>71,461</b>	<b>64,753</b>

**Ile a la Crosse School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	185,099	163,705	162,344
Program Support (Non-Teacher Contract) Salaries & Benefits	105,299	132,432	105,768
Instructional Aids	42,500	37,046	48,418
Supplies & Services	8,000	1,891	330
Non-Capital Furniture & Equipment	4,000	2,600	4,300
Building Operating Expenses	11,359	11,875	6,542
Communications	2,550	2,874	2,985
Travel	-	304	450
Professional Development (Non-Salary Costs)	5,400	1,498	5,734
Student Related Expenses	24,600	20,222	7,272
Contracted Transportation & Allowances	5,000	1,110	3,510
Amortization of Tangible Capital Assets	4,780	6,475	6,475
<b>Total Complementary Services Expense</b>	<b>398,587</b>	<b>382,032</b>	<b>354,128</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	93,646	87,838	83,785
Instructional Aids	3,250	967	1,164
Supplies & Services	5,300	4,667	1,054
Non-Capital Furniture & Equipment	3,600	3,149	2,987
Building Operating Expenses	174,962	154,576	171,009
Communications	3,100	3,449	3,561
Professional Development (Non-Salary Costs)	900	-	858
Student Related Expenses	7,450	2,015	1,013
Amortization of Tangible Capital Assets	143,300	105,905	95,522
<b>Total External Services Expense</b>	<b>435,508</b>	<b>362,566</b>	<b>360,953</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	150	-	-
<b>Total Interest and Bank Charges</b>	<b>150</b>	<b>-</b>	<b>-</b>
Provision for Uncollectable Accounts	-	178,306	-
<b>Total Other Expense</b>	<b>150</b>	<b>178,306</b>	<b>-</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>7,347,353</b>	<b>7,734,025</b>	<b>7,221,483</b>

**Ile a la Crosse School Division No. 112**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2017**

	Land	Land Improvements	Buildings	Short-Term	Buildings	Buses	Other	Furniture and Equipment	Computer Hardware and Equipment	Assets Under Construction	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	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	
Additions/Purchases	-	31,553	1,498,188	-	-	186,343	195,232	85,099	-	1,996,415	1,120,782	
Disposals	-	-	-	(144,368)	-	-	-	-	-	(144,368)	-	
Transfers to (from)	-	-	551,931	-	-	-	-	-	-	(551,931)	-	
Closing Balance as of August 31	136,162	565,384	22,172,372	987,110	494,293	544,615	1,400,666	454,373	-	26,754,975	24,902,928	
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	126,458	3,711,491	689,000	172,314	277,035	882,628	317,227	-	6,176,153	5,473,458	
Amortization of the Period	-	27,913	609,057	53,708	32,521	12,221	116,772	125,601	-	977,793	702,695	
Disposals	-	-	-	(108,276)	-	-	-	-	-	(108,276)	-	
Closing Balance as of August 31	N/A	154,371	4,320,548	634,432	204,835	289,256	999,400	442,828	N/A	7,045,670	6,176,153	
<i>Net Book Value</i>												
Opening Balance as of September 1	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	
Closing Balance as of August 31	136,162	411,013	17,851,824	352,678	289,458	255,359	401,266	11,545	-	19,709,305	18,726,775	
Change in Net Book Value	-	3,640	1,441,062	(89,800)	(32,521)	174,122	78,460	(40,502)	(551,931)	982,530	418,087	
<i>Disposals</i>												
Historical Cost	-	-	-	144,368	-	-	-	-	-	144,368	-	
Accumulated Amortization	-	-	-	108,276	-	-	-	-	-	108,276	-	
Net Cost	-	-	-	36,092	-	-	-	-	-	36,092	-	
Price of Sale	-	-	-	60,827	-	-	-	-	-	60,827	-	
Gain (Loss) on Disposal	-	-	-	24,735	-	-	-	-	-	24,735	-	

**Ile a la Crosse School Division No. 112**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2017**

	2017	2016
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	977,793	702,695
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(24,735)	-
<b>Total Non-Cash Items Included in Surplus</b>	<b>953,058</b>	<b>702,695</b>

**Ile a la Crosse School Division No. 112**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2017**

	2017	2016
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	42,531	(69,944)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(239,807)	238,684
Increase (Decrease) in Liability for Employee Future Benefits	9,400	(1,100)
Decrease in Prepaid Expenses	9,845	41,133
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(178,031)</b>	<b>208,773</b>

**ILE A LA CROSSE SCHOOL DIVISION NO. 112**  
**Notes to the financial statements**  
**As at August 31, 2017**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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 \$ 66,900 (2016 - \$ 57,500) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 191,343 (2016 - \$ 172,290) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$ 647,584 (2016 - \$ 469,278) because actual collectability may differ from initial estimates. The amount of \$ 178,306 has been recorded in the current year.



**ILE A LA CROSSE SCHOOL DIVISION NO. 112**  
**Notes to the financial statements**  
**As at August 31, 2017**

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- useful lives of capital assets and related amortization of \$ 977,793 (2016 - \$ 702,695) 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**  
**As at August 31, 2017**

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

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

**Portfolio Investments** consist of GICs 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.

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

**ILE A LA CROSSE SCHOOL DIVISION NO. 112**  
**Notes to the financial statements**  
**As at August 31, 2017**

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

**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.

**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.

**ILE A LA CROSSE SCHOOL DIVISION NO. 112**  
**Notes to the financial statements**  
**As at August 31, 2017**

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**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 1/12<sup>th</sup> 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.

**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.

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**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.

**k) Adoption of Public Sector Accounting Standards**

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights. Adoption of these standards has not resulted in any disclosure changes.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2017	2016
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GICs	\$ 2,053,950	\$ 2,531,169
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 2,053,950</b>	<b>\$ 2,531,169</b>

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

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 74,971	\$ 108,727	\$ -	\$ 183,698	\$ 206,912
Administration	425,505	74,342	6,368	506,215	648,117
Instruction	3,351,249	539,946	200,197	4,091,392	3,934,171
Plant	486,884	598,902	614,106	1,699,892	1,394,241
Transportation	110,531	103,190	44,742	258,463	258,208
School Generated Funds	-	71,461	-	71,461	64,753
Complementary Services	296,137	79,420	6,475	382,032	354,128
External Services	87,838	168,823	105,905	362,566	360,953
Other	-	178,306	-	178,306	-
<b>TOTAL</b>	<b>\$ 4,833,115</b>	<b>\$ 1,923,117</b>	<b>\$ 977,793</b>	<b>\$ 7,734,025</b>	<b>\$ 7,221,483</b>

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## 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 as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	<b>2017</b>	<b>2016</b>
	Aug. 31, 2017	Aug. 31, 2016
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate Teachers	2.50%	3.20%
(excluding merit and promotion) Non-Teachers	3.00%	3.20%
Expected average remaining service life (years)	11	11

<b>Liability for Employee Future Benefits</b>	<b>2017</b>	<b>2016</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 96,200</b>	<b>\$ 97,600</b>
Current period service cost	7,100	6,600
Interest cost	2,100	2,400
Benefit payments	(3,800)	(13,800)
Actuarial (gains) / losses	(7,300)	3,400
<b>Accrued Benefit Obligation - end of year</b>	<b>94,300</b>	<b>96,200</b>
Unamortized Net Actuarial (Losses)	(27,400)	(38,700)
<b>Liability for Employee Future Benefits</b>	<b>\$ 66,900</b>	<b>\$ 57,500</b>

<b>Employee Future Benefits Expense</b>	<b>2017</b>	<b>2016</b>
Current period service cost	\$ 7,100	\$ 6,600
Amortization of net actuarial loss	4,000	3,700
<b>Benefit cost</b>	<b>11,100</b>	<b>10,300</b>
Interest cost	2,100	2,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 13,200</b>	<b>\$ 12,700</b>

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**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:

	2017		2016
	STRP	TOTAL	TOTAL
Number of active School Division members	47	47	57
Member contribution rate (percentage of salary)	11.3%	11.3%	11.3%
Member contributions for the year	\$ 291,676	\$ 291,676	\$ 303,008

**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.

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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:

	<b>2017</b>	<b>2016</b>
Number of active School Division members	33	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	\$ 88,158	\$ 76,238
School Division contributions for the year	\$ 88,158	\$ 76,238
Actuarial valuation date	<b>(Dec-31-2016)</b>	<b>Dec-31-2015</b>
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (Deficit) (in thousands)	\$ 344,484	\$ 316,933

## 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:

	<b>2017</b>			<b>2016</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 743,474	\$ 647,584	\$ 95,890	\$ 674,396	\$ 469,278	\$ 205,118
Other Receivables	277,043	-	277,043	210,346	-	210,346
<b>Total Accounts Receivable</b>	<b>\$ 1,020,517</b>	<b>\$ 647,584</b>	<b>\$ 372,933</b>	<b>\$ 884,742</b>	<b>\$ 469,278</b>	<b>\$ 415,464</b>

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.



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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 14,490	\$ 17,346
Supplier Payments	35,424	272,375
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 49,914</b>	<b>\$ 289,721</b>

**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 2017 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Other Programs	2017	2016
<b>Revenues:</b>					
Operating Grants	\$ 188,531	\$ 53,400	\$ 72,945	\$ 314,876	\$ 317,518
<b>Total Revenues</b>	<b>188,531</b>	<b>53,400</b>	<b>72,945</b>	<b>314,876</b>	<b>317,518</b>
<b>Expenses:</b>					
Salaries & Benefits	73,410	60,876	161,851	296,137	268,202
Instructional Aids	9,408	5,260	22,378	37,046	48,418
Supplies and Services	-	-	1,891	1,891	330
Non-Capital Equipment	-	-	2,600	2,600	4,300
Building Operating Expenses	-	-	11,875	11,875	6,542
Communications	-	900	1,974	2,874	2,895
Travel	-	304	-	304	450
Professional Development (Non-Salary Costs)	-	1,498	-	1,498	5,734
Student Related Expenses	3,996	6,203	10,023	20,222	7,272
Contracted Transportation & Allowances	1,110	-	-	1,110	3,510
Amortization of Tangible Capital Assets	3,337	-	3,138	6,475	6,475
<b>Total Expenses</b>	<b>91,261</b>	<b>75,041</b>	<b>215,730</b>	<b>382,032</b>	<b>354,128</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 97,270</b>	<b>\$ (21,641)</b>	<b>\$ (142,785)</b>	<b>\$ (67,156)</b>	<b>\$ (36,610)</b>

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.

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**Community and Interagency Liaison** – The purpose of the Northern Community & the School Recreation Coordinator Program is to enhance the quality of 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 2017 and 2016:

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<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Adult Education</b>	<b>Teacherages</b>	<b>2017</b>	<b>2016</b>
<b>Revenues:</b>				
Fees and Other Revenues	\$ 110,000	\$ 174,643	\$ 284,643	\$ 247,147
<b>Total Revenues</b>	<b>110,000</b>	<b>174,643</b>	<b>284,643</b>	<b>247,147</b>
<b>Expenses:</b>				
Salaries & Benefits	87,838	-	87,838	83,785
Instructional Aids	967	-	967	1,164
Supplies and Services	-	4,667	4,667	1,054
Non-Capital Equipment	-	3,152	3,152	2,987
Building Operating Expenses	-	154,576	154,576	171,009
Communications	-	3,449	3,449	3,561
Professional Development	-	-	-	858
Student Related Expenses	1,937	75	2,012	1,013
Amortization of Tangible Capital Assets	68	105,837	105,905	95,522
<b>Total Expenses</b>	<b>90,810</b>	<b>271,756</b>	<b>362,566</b>	<b>360,953</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 19,190</b>	<b>\$ (97,113)</b>	<b>\$ (77,923)</b>	<b>\$ (113,806)</b>

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

**Adult Education** - The program is for 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. 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.

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Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 18,726,775	\$ 1,960,323	\$ 977,793	\$ 19,709,305
	<b>18,726,775</b>	<b>1,960,323</b>	<b>977,793</b>	<b>19,709,305</b>
<b>S.286 pre-April 2009 capital reserves (1)</b>	<b>1,894,199</b>	-	-	<b>1,894,199</b>
<b>PMR maintenance project allocations (2)</b>	<b>128,823</b>	<b>147,938</b>	<b>128,823</b>	<b>147,938</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	470,733	-	187,069	283,664
	<b>470,733</b>	-	<b>187,069</b>	<b>283,664</b>
<b>Other:</b>				
School generated funds	23,356	-	-	23,356
Scholarship funds	738,866	-	738,866	-
	<b>762,222</b>	-	<b>738,866</b>	<b>23,356</b>
<b>Unrestricted Surplus</b>	<b>1,081,196</b>	-	-	<b>1,081,196</b>
<b>Total Accumulated Surplus</b>	<b>\$ 23,063,948</b>	<b>\$ 2,108,261</b>	<b>\$ 2,032,551</b>	<b>\$ 23,139,658</b>

- (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.

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- General Capital reserves are funds set aside to meet unforeseen capital needs of the school division.
- **Other:**
  - School Generated Funds are school based funds that are to be utilized for the purpose the funds.
  - Scholarship Funds are school based funds not designated for any other internally restricted purpose.

## **12. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 28, 2016 and the Minister of Education on August 8, 2016.

Budget figures are reported for information purposes only and are not included in the scope of the external audit.

## **13. RELATED PARTIES**

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences.

### **Related Party Transactions**

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

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	2017	2016
<b>Revenues:</b>		
Ministry of Education	\$ 7,007,875	\$ 7,009,932
Northlands College	53,340	31,494
Ministry of Finance	61,182	16,344
Creighton School Division	250	-
Northern Lights School Division	3,545	5,444
Saskatchewan Workers Compensation	7,931	7,931
Keewatin Yatthe Regional Health Authority	175,511	130,850
Saskatchewan Housing Corporation	31,000	31,000
	<b>\$7,340,634</b>	<b>\$ 7,232,995</b>
<b>Expenses:</b>		
Keewatin Yatthe Regional Health Authority	\$ 75,674	\$ 37,482
Ministry of Finance	57	415
Northwest School Division	21,060	25,500
Northern Lights School Division	500	2,500
Saskatchewan Government Insurance	11,696	15,825
Saskatchewan Power	313,240	282,570
Saskatchewan Workers' Compensation	17,191	13,940
	<b>\$ 439,418</b>	<b>\$ 378,232</b>

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.

#### 14. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

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

	Operating Leases		
	Office Rental	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>			
2018	\$ 2,394	\$ 625	\$ 3,019
<b>Total Lease Obligations</b>	<b>\$ 2,394</b>	<b>\$ 625</b>	<b>\$ 3,019</b>

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## 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, 2017 was:

August 31, 2017						
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 43,970	\$ 43,970	\$ -	\$ -	\$ -	\$ -
Gross Receivables	43,970	43,970	-	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 43,970	\$ 43,970	\$ -	\$ -	\$ -	\$ -

### 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:

August 31, 2017					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 49,914	\$ 49,914	\$ -	\$ -	\$ -
Total	\$ 49,914	\$ 49,914	\$ -	\$ -	\$ -

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**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

**16. ACCOUNTING CHANGES**

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts. The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.