

ILE-A-LA-CROSSE SCHOOL DIVISION #112

2017-18 ANNUAL REPORT



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School Division Contact Information

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Letter of Transmittal

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

Dear Minister Wyant:

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 2017-18 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



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, 2017 to August 31, 2018.

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.

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, 2018 follow:

- Jansen Corrigan
- Nathan Favel
- Jolene Roy
- Peter Durocher
- Duane Favel (Chair)
- Barb Flett
- Alex Laliberte

School Community Councils

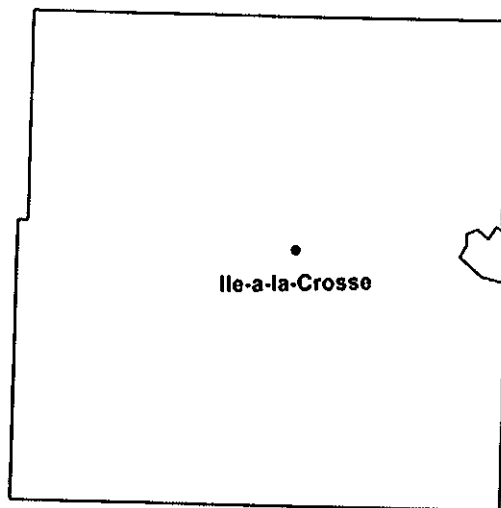
The Ile-a-la-Crosse School Division serves approximately 380 students in a community of 1,350 people and has a seven-member Board of Education elected at large to oversee the education of all students in the school division. The Board of Education has established one School Community Council (SCC) to 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. Because the provincial Education Sector Strategic Plan (ESSP), the Board of Education's Strategic Plan and both schools' Learning Plans are in fact the same, the SCC has little to do in the way of developing school Learning Plans. Instead, the SCC serves in an advisory capacity to in-school administration as well as helping in-school administration with special events. The Board provides \$1,000.00 to the SCC annually. Those funds are used to support the actions identified in its work plan.

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

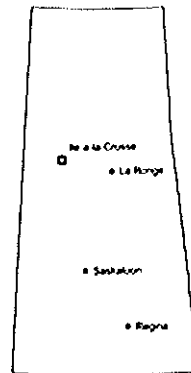
School Division Profile

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 1,296 (2016 census data). Ninety-six percent of the population identify themselves as Aboriginal (2016 census data).

There are two schools in the Ile-a-la-Crosse School Division. Both are located within the village of Ile-a-la-Crosse, serving the village and surrounding rural area. Rossignol Elementary

Community School is uniquely designed by George Cardinal to provide education for Pre-kindergarten to Grade 6 students. Rossignol Community High School serves grades 7 to 12 and is part of an integrated services center which includes a hospital/health center, daycare, government offices and an extended seniors' care facility.

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

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

Division Philosophical Foundation

Division Mandate

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

Division Vision Statement

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

Division Mission Statement

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

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

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

Leadership – Guiding and directing in a collaborative fashion.

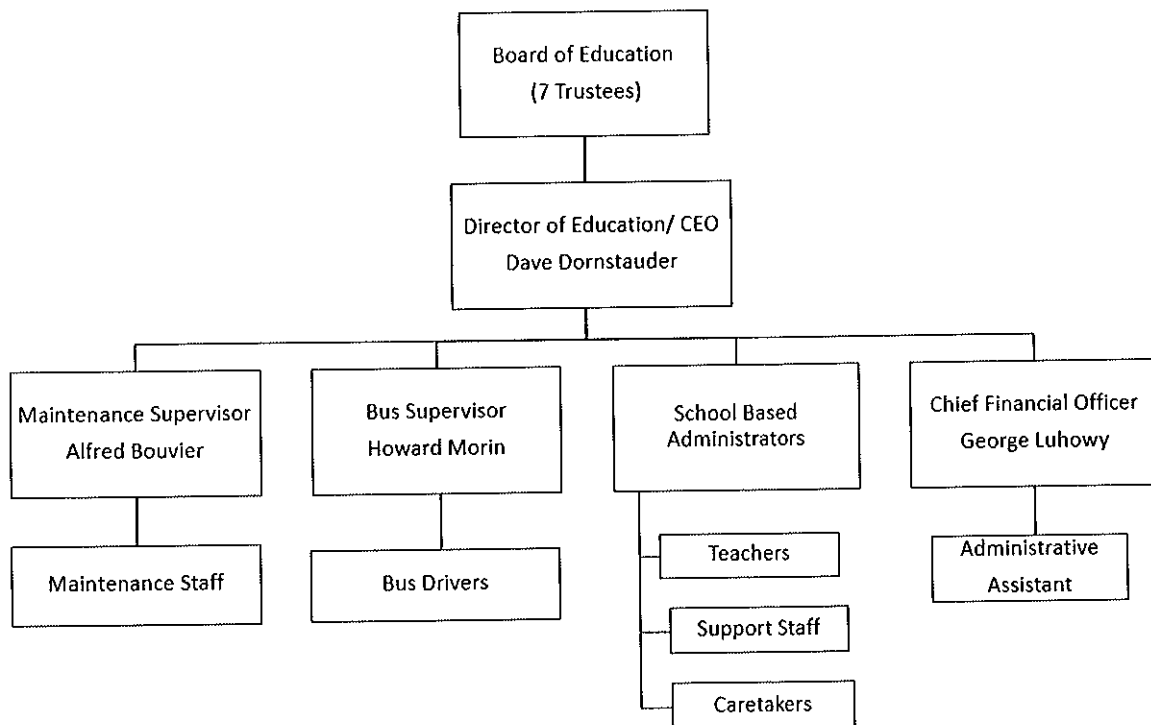
Division Guiding Principles

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

- The Division shall be learner-focused.
- The Division shall be outcome oriented.
- The Division shall focus on accountability and transparency.
- The Division shall focus on continual improvement for all.
- The Division shall ensure that communication is open and honest.

- The Division shall ensure that people have input into decisions that affect them.
- The Division shall ensure that relationships are rooted in fairness, equity and respect.
- The Division shall ensure it is governed by professional and ethical conduct.
- The Division shall conduct its affairs based upon current research and best practice.

Division Organizational Chart



Community Partnerships

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

Schools in the division also utilize an integrated services model in which they partner with other agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, the RCMP visit both schools from time to time and topics such as the dangers of drug and alcohol abuse are presented by local members.

That is further supported by counseling services accessed through the Keewatin Regional Health Authority and yet further supported by the school Social Worker and school Counselors.

The high school partners with local businesses and agencies to enrich students' educational experiences and to help them connect what they have learned at school to the world of work. Typically, the business/agency partner provides job shadowing and/or hands-on experiential learning opportunities for students. They often send representatives to the schools to talk about their business, industry or agency. In some cases, a business like Cameco may sponsor a school event or activity.

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, the school division offers a wide range of programs in its schools. This programming follows the provincial curriculum for the most part, but numerous locally developed options are offered. These offerings are 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 Metis culture.
- A consultant works with professional staff in developing, delivering and evaluating the Outdoor/Experiential Learning Program.
- An Elders program – which see the daily involvement and availability of Elders in both schools.

Other educational services include:

- Driver education.
- Distance education through online high school courses.
- A Storefront Program for vulnerable high school students.
- Nutrition Programs in both schools.
- Recreational programming in both schools 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.

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.

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

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

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

ESSP OUTCOME:

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

ESSP Improvement Targets:

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

ESSP PRIORITY:

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

<p>School division goals aligned with improving the First Nations and Métis Student Engagement and Graduation Rates outcome</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.</p>
<p>School division actions taken during the 2017-18 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome</p>	<p>In addition to regular programming, which is directed toward the attainment of the ESSP targets, the division's First Nations and Metis Educational Achievement Fund (FNMEAF) supports the Elders' Program which in turn promotes culture, language and heritage to enhance student well-being and healthy lifestyles. Elders provide these services in numerous settings including classrooms, the Wilderness Site, the School Community Council, the Storefront Program and in counselling sessions. The Board's strategic plan and resulting school plans identified the following actions as specifically contributing to this priority:</p> <ul style="list-style-type: none"> • Inclusion of local culture including instruction in the Michif Language, fiddle and traditional lifestyle. To that end, all students in grades K to 12 inclusive participated in programming held at the Amiskowasti Outdoor Experiential Learning Center. As well, mandatory Michif classes (Michif 10L, 20L, and 30L) are required of all high school students beginning in September of 2018. • Actualization of First Nation and Metis content, perspectives and ways of knowing throughout and across curricula. • Support of student achievement in both schools by Elders being present in the schools, working hands-on with students in areas identified by staff and at times the Board. • Rossignol High School was accepted into the Following Their Voices initiative and the

entire staff participated in year one of that initiative.

Measures for Improving First Nations and Métis Student Engagement and Graduation Rates

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 some 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, 2017-18						
Subject	All Students		Non-FNMI		FNMI	
	Province	IaCr	Province	IaCr	Province	IaCr
English Language Arts A 10 (Eng & Fr equiv)	74.2	66.7	77.3	nr	62.1	66.6
English Language Arts B 10 (Eng & Fr equiv)	73.6	54.3	76.7	nr	61.0	55.8
Science 10 (Eng & Fr equiv)	72.7	64.4	76.0	nr	59.9	65.1
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	70.3	77.0	nr	61.6	73.5
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	44.6	75.8	nr	61.7	46.3
English Language Arts 20 (Eng & Fr equiv)	74.8	70.6	77.0	nr	63.9	70.6
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	69.2	70.2	nr	62.8	69.2
Math: Foundations 20 (Eng & Fr equiv)	74.7	72.3	76.4	nr	65.3	72.1

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

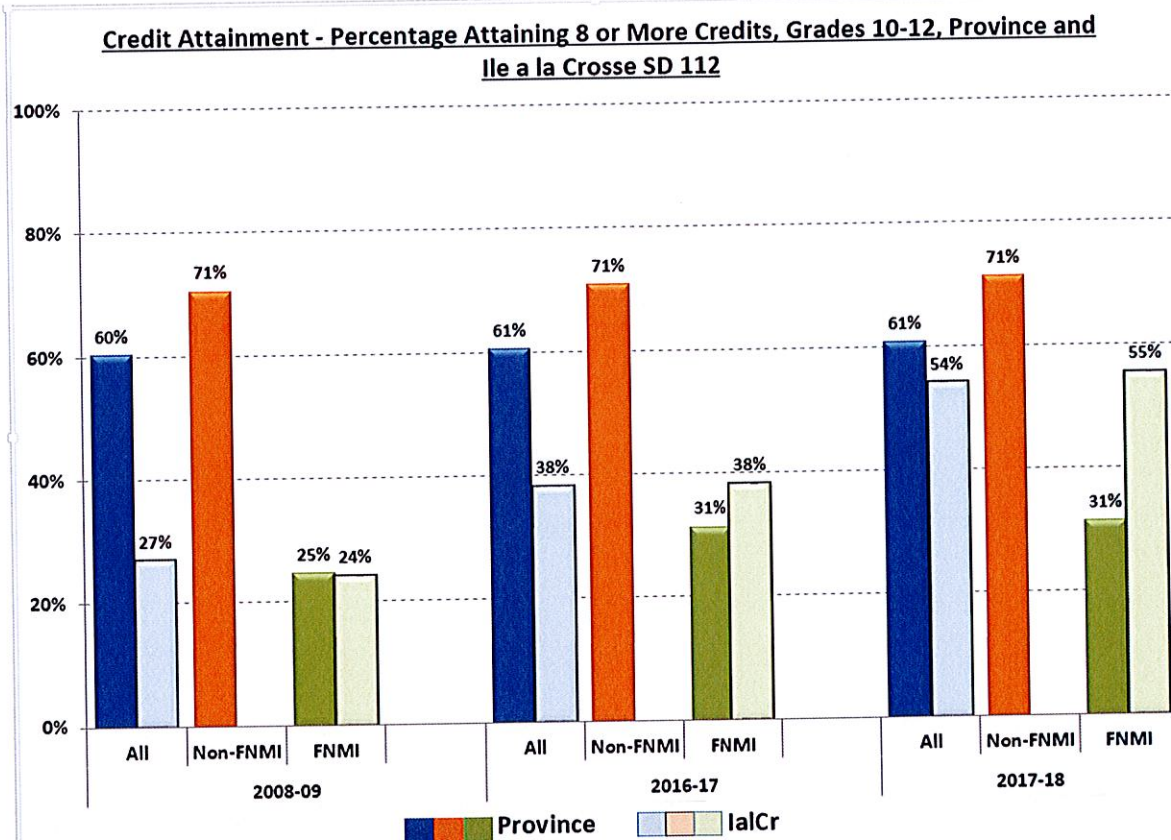
Analysis of results

As reported above, most of the 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 1 subject area by 1.4% (Math: Workplace and Apprenticeship). Those same students were below the Provincial (All) average in the other seven areas by as little as 2.4% (74.7-72.3) and as much as 29.1% (73.7-44.6). 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 6 areas by as little as 4.5% and as much as 11.9%.

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 as it is 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 mainly FNMI for the purpose of data collection (over 95% are in fact FNMI). The data shows that Ile-a-la-Crosse students earning 8 or more credits per year has increased by 16% year over year from 2016-17 to 2017-18 and 27% from 2008-09 (baseline year) to 2016-17 (54% up from 27%). They remain 7% behind the Provincial (ALL) average, but increasingly ahead of the FNMI subpopulation provincially. The Board's effort to increase credit attainment appears to be working although their priority to graduate as many students as possible with the requisite marks to continue their education at the post-secondary level, regardless how much time that may require, remains.

Reading, Writing, Math at Grade Level

ESSP OUTCOME:

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

ESSP Improvement Targets:

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

ESSP PRIORITY:

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

School division goals aligned with Reading, Writing and Math at Grade Level outcome	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 on both the Reading and Writing initiatives. Plans were also put in place to begin the work associated with implementing the Math initiative.
School division actions taken during the 2017-18 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome	<p>Specific actions related to the above included:</p> <ul style="list-style-type: none"> • Continued administering of the Fountas and Pinnell Reading Assessments for students in grades 1 to 6 and submission of that data. • Continuation of Levelled Literacy Interventions for students identified as needing additional support. • Teachers working as a school-based literacy team. • Following the suggestions in the <i>Saskatchewan Reads</i> documents. • Contracting the services of the Saskatchewan Professional Development Unit (SPDU) for up to 10 days to help with the in-service training needs of staff in both Math and Writing areas.

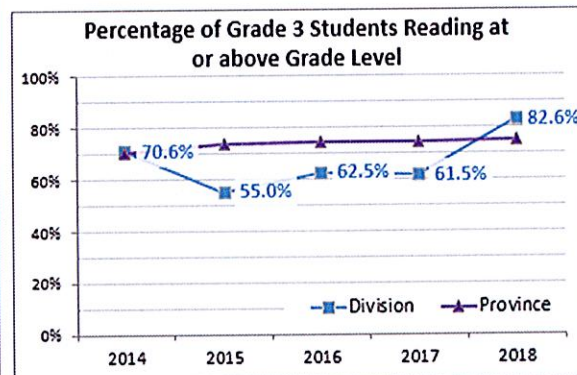
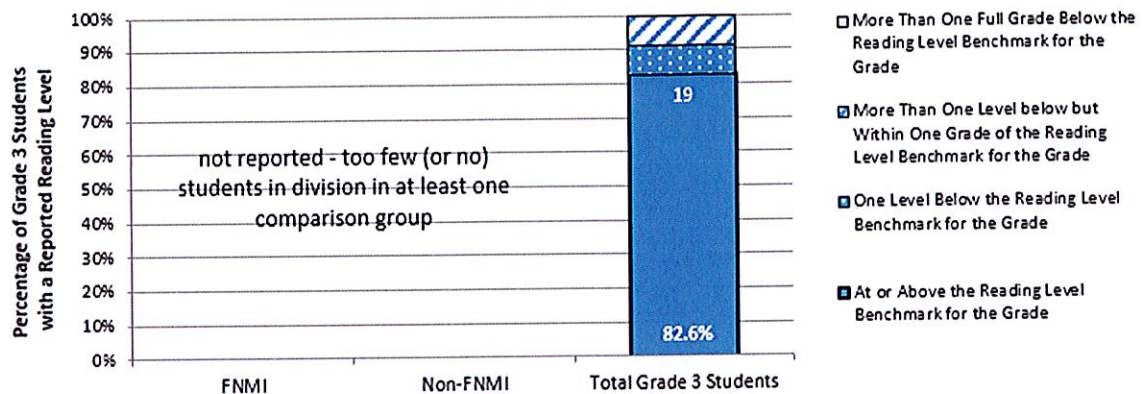
Measures for Reading, Writing and Math at Grade Level

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.

Reading Results Data, Ile a la Crosse SD 112, Grade 3, 2017-18



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

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre Established Exclusions	Unexcused Exclusions	
Division (FNMI)	22	100.0%	0.0%	0.0%	22
Division (Total)	23	100.0%	0.0%	0.0%	23
Province (FNMI)	2,433	93.5%	4.2%	2.3%	2,601
Province (Total)	13,146	88.9%	10.1%	1.0%	14,793

Notes: Reading 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 FNMI, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

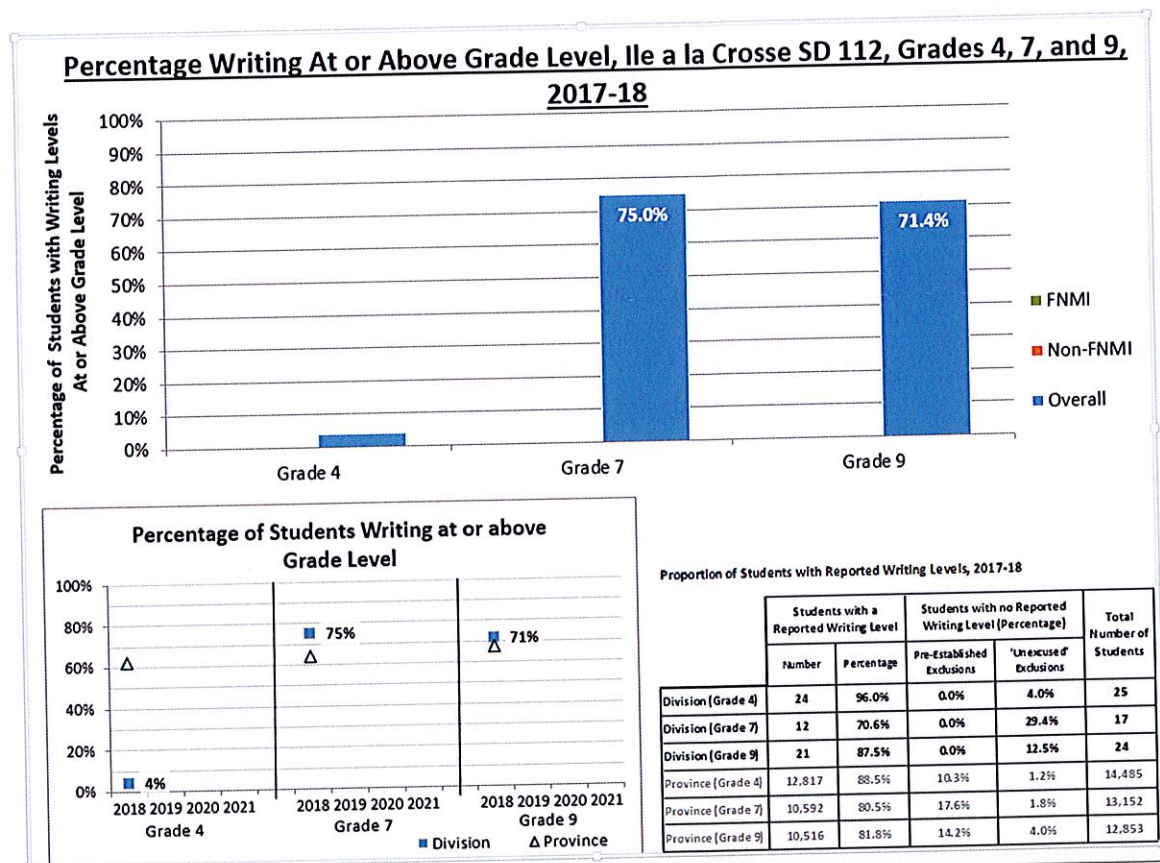
Analysis of results

The Grade 3 cohort for the 2017/18 school year was comprised of 23 students, 22 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 82.6% of our Grade 3 students were reading at or above grade level, up from 61.5% in the 2016/17 school year. That percentage varied over the 5 years of testing data presented, as it should, due to the fact that we were testing 5 totally different cohorts. The significant highlight here is that the percentage of our students performing at or above grade level (82.6%) is roughly 8 percentage points higher than the provincial average.

Proportion of Students Writing At or Above Grade Level

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

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



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

Source: Ministry of Education, 2018

Analysis of results

This is the first year that writing data has been collected using a provincially developed rubric. Hence, this data becomes our baseline data for future comparative purposes. The data was obtained by comparing a student's writing sample to the ESSP writing rubric. The data shows our grade 7 and grade 9 students scoring above the provincial average. It also shows that our grade four students scored significantly below the provincial average. Prior to 2018-19 writing data collection, further work will be done to look at how the rubric is being applied to the student writing samples at the classroom level for consistency.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-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 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome

Actions at the school level included:

- Development of student transition plans for all students in grades 9 to 12.
- Introduction of Michif 10L, 20L and 30L – locally developed courses of study – made mandatory by Board motion beginning with the 2018-19 school year.
- 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.

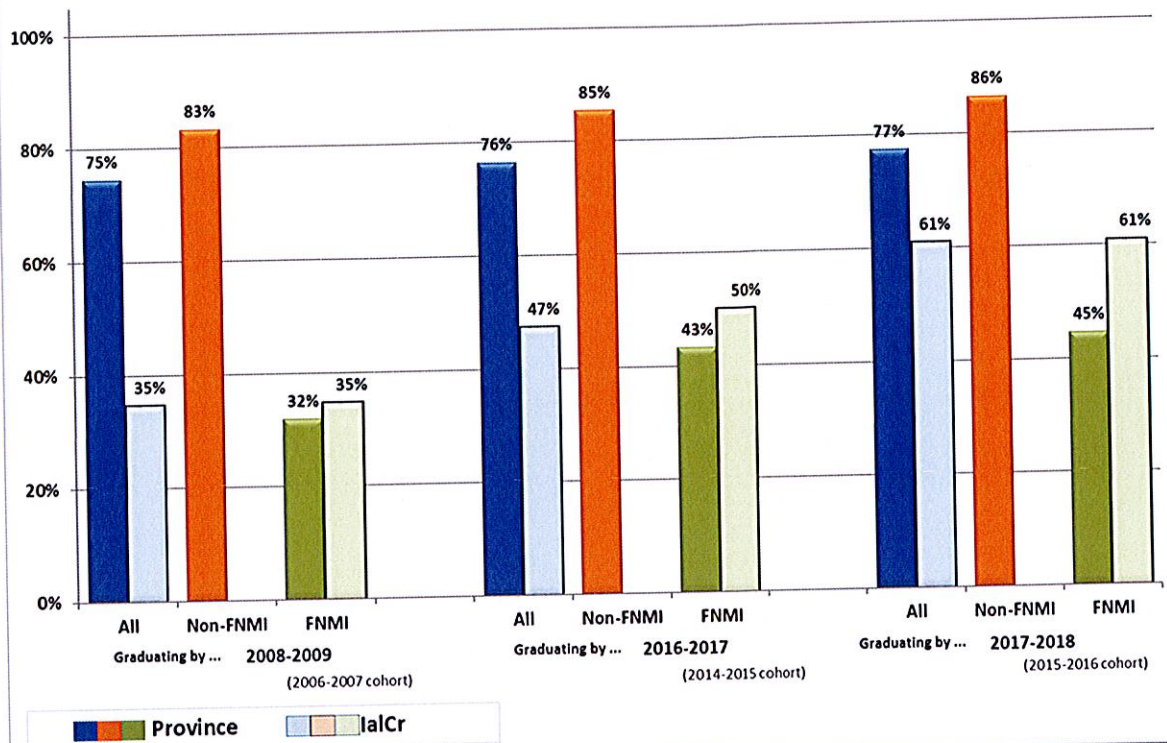
Measures for Graduation Rates

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

To graduate within 3 years 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 is 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 needed 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.

On-time Graduation Rates, Province and IaCr
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2018

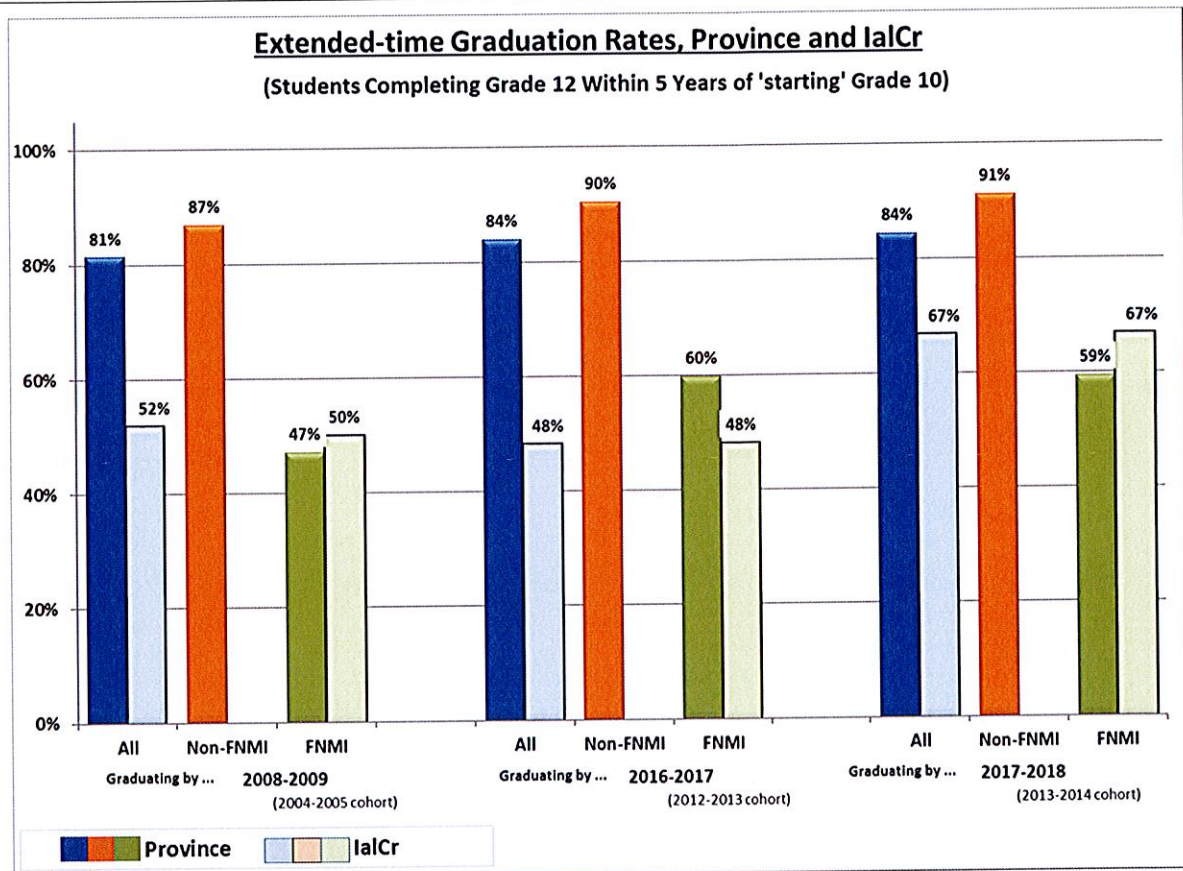
Analysis of results

It is to be noted that the entire population of Ile-a-la-Crosse students being reported for this measure in 2017-18 is FNMI. Again, we are showing year to year data involving entirely different cohorts of students. The data shows a year over year increase in the on-time graduation rates of Ile-a-la-Crosse students from 2016-17 to 2017-18 of 14%. The graduation rates in 2017-18 of Ile-a-La-Crosse students was 16% higher than the Provincial FNMI numbers and 16% below the Provincial (All) numbers. It is to be noted that with a sample size of students ranging from 18 to 33 over the past 7 years, every additional student that graduates on time will increase the proportion by between 3 and 5 percentage points. It is noteworthy however that 61% marks a 20-year high for the school division in on-time graduation rates.

Grade 12 Graduation Rate: Extended-Time (within 5 years)

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, 2018

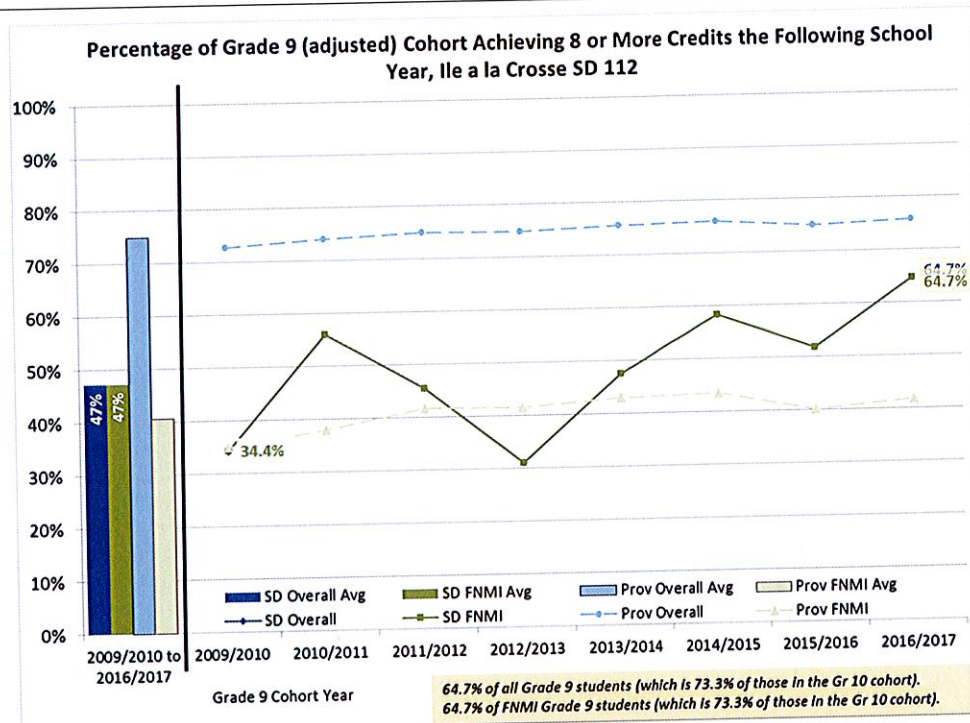
Analysis of results

It is to be noted that the entire Ile-a-la-Crosse student population for the past two years reported for this extended-time measure is FNMI. The data shows a year over year increase of 19% in the 5-year graduation rate in Ile-a-la-Crosse from 2016-17 to 2017-18. During that same time period, Provincial (All) results remained static, while Non-FNMI results increased by 1%. Results also show that graduation rates in Ile-a-la-Crosse were 8% higher than the Provincial FNMI results during the 2017-2018 school year. It is noteworthy as well that this is a rate surpassed only once before for the school division in the past 20 years.

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

Source: Ministry of Education, 2018

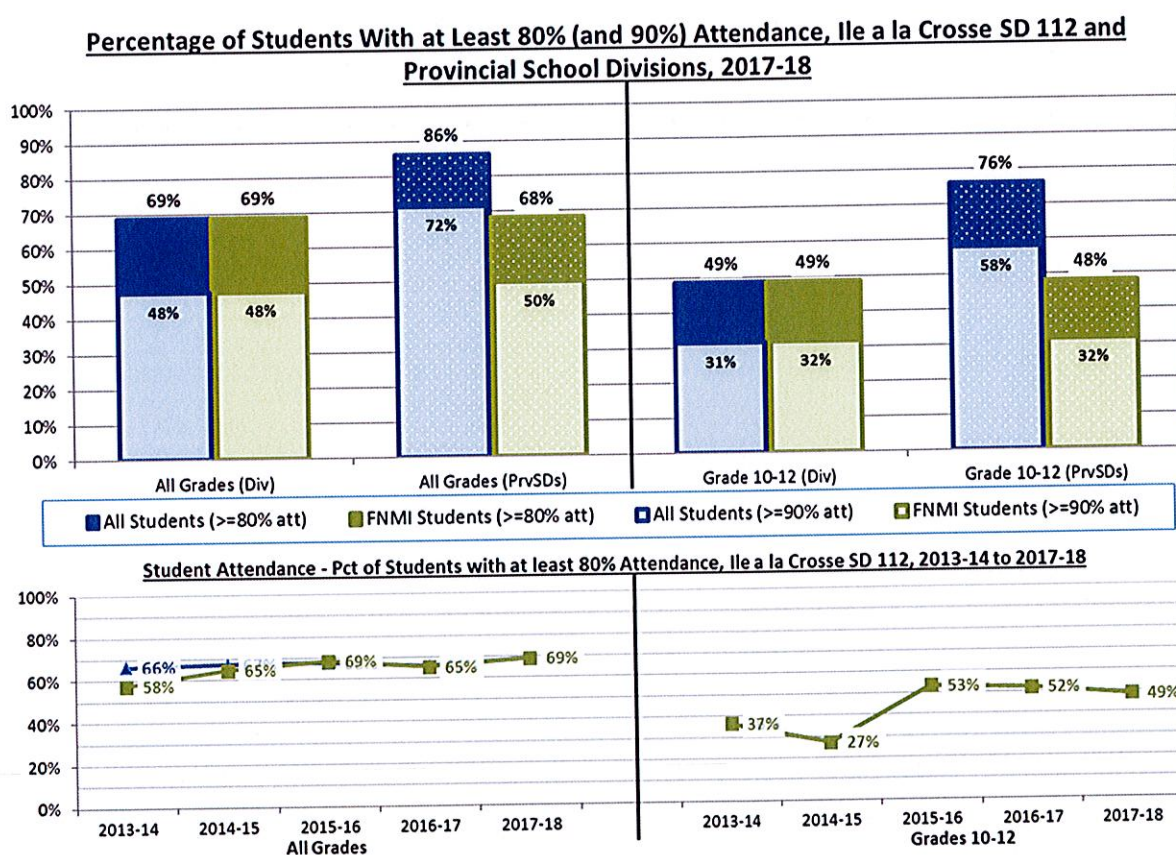
Analysis of results

Since 2009-10, Ile-a-la-Crosse Grade 9 students have all self-identified FNMI. Analysis of the data shows that the percentage of Ile-a-la-Crosse students leaving Grade 9 who obtain 8 or more credits in their Grade 10 year is about 13% higher than it was in 2016-17. Provincial FNMI numbers and Provincial (All) numbers remained close to unchanged in that same comparison.

Attendance

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

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



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

Source: Ministry of Education, 2018

Analysis of results

The percentage of Ile-a-la-Crosse students with at least 80% attendance has remained relatively constant over the past 5 years. 69% of Ile-a-la-Crosse students reached that milestone in the 2017-18 school year compared to the provincial average of 86%. It should be noted that Ile-a-la-Crosse all grades attendance rates of 80% or better did trend up 4 percentage points from 2016-17 to 2017-18 (64% to 69%). In grades 10 to 12, Ile-la-Crosse students attaining 80% or higher attendance trended down 3 percentage points from 2016-17 to 2017-2018. The percentage of grades 10 to 12 students attaining 80% or higher attendance decreased 3 percentage points from 52% to 49% in that period. In 2017-18, attendance results for FMNI students in Ile-a-la-Crosse (both percentage with at least 80% and percentage with at least 90%) were very similar to the provincial results for this group of students (69% compared to 68% and 48% compared to 50% for all grades).

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Early Years outcome

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 have contributed to this priority.

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

Actions identified as contributing specifically to this priority in 2017-18 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 and/or available.
- The development of a school-based interdisciplinary team.

Measures for Early Years

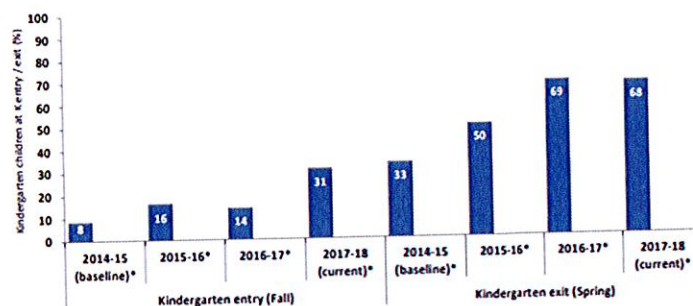
Early Years Evaluation

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.

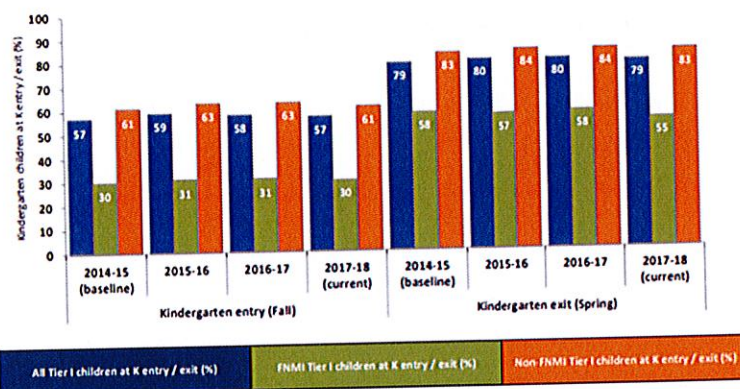
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three years following, as well as the provincial results for each category.

**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation –
Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline)
through to 2017-18 (current)**

Ile-à-la-Crosse SD 112¹



Saskatchewan (all divisions)



¹ Results for self-declared First Nations, Métis and Inuit (FNMI) children & non-declared (non-FNMI) children are not shown for Ile-à-la-Crosse SD. In these years (*), there were too few (or no) children in at least one comparison group.

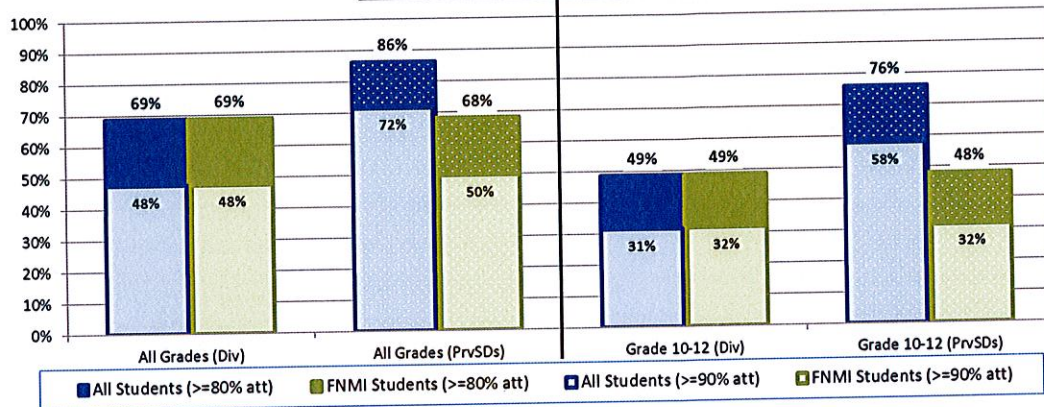
Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by 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 1 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 1 at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

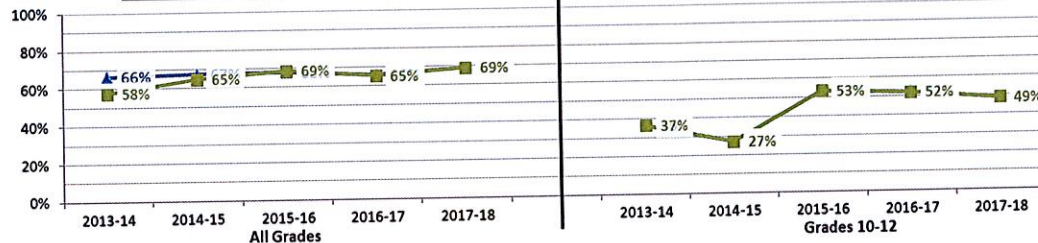
Source: Ministry of Education, Early Years Branch, 2018

Analysis of results	
<p>The percentage of Ile-a-la-Crosse children achieving Tier 1 status in 2017-18 dropped 1% (68% down from 69%) from the percentage recorded in 2016-17. We still lag behind the provincial average of 79%. However, the consistency of our results over the past two years shows that our efforts in addressing Early Years issues appears to be effective and lasting compared to the previous two years.</p>	
<p>School Division Local Priority Area</p> <p>The Ile-a-la-Crosse School Division has four local priorities (listed below in the actions section) that it is working on to support work being undertaken in the previously described initiatives.</p>	
<p>School division goals aligned with local priority area</p>	<p>Schools have aligned their goals with those of the division in 4 specific areas.</p>
<p>School division actions taken during the 2017-18 school year to support local priority area</p>	<ol style="list-style-type: none"> 1. Student attendance monitoring – it is the goal to have 90% or better attendance for every student in all grades. 2. Teacher attendance monitoring – it is the goal to have professional teachers managing all classrooms for at least 90% of the time. 3. The development of an Outdoor Education/Wilderness/Experiential Learning curriculum as a continuum for all grades Pre-K to 12 inclusive. 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.
<p>Local Measure for the Attendance Monitoring Priority and the Outdoor Education Priority</p>	

Percentage of Students With at Least 80% (and 90%) Attendance, Ile a la Crosse SD 112 and Provincial School Divisions, 2017-18



Student Attendance - Pct of Students with at least 80% Attendance, Ile a la Crosse SD 112, 2013-14 to 2017-18



Analysis of results

The percentage of students in the Ile-a-la-Crosse school division with at least 80% attendance increased by 4% (65% to 69%) from 2016-17 to 2017-18. Those rates decreased by 3% in grades 10 – 12, and are consistent with the provincial FNMI rate of 48%. We anticipate involvement with the FTV program will support improved attendance.

Demographics

Students

Grade	2014-15	2015-16	2016-17	2017-18
Kindergarten	26	31	37	29
1	26	26	32	41
2	32	25	22	21
3	37	33	27	24
4	20	42	33	24
5	30	21	39	31
6	25	27	19	37
7	22	28	27	15
8	27	18	26	27
9	27	27	18	23
10	56	49	47	34
11	21	21	26	27
12	35	31	25	29
Total	384	379	378	362

PreK	48	53	36	49
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18
Self-Identified FNMI	K to 3	32	105	98	112
	4 to 6	47	82	82	91
	7 to 9	72	70	69	65
	10 to 12	112	101	97	86
	Total	263	358	346	354

NOTES:

1. Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
2. Enrolments includes all residency types, all ages, home based and home bound students, with the exception of EAL enrolments which exclude non-Saskatchewan residents, students 22 years and older, and home based students.
3. PreK enrolments are the 3- and 4-year-old enrolments on the SDS which includes those children who occupy the Ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
4. A student's FNMI identity is established through self-identification.

Source: Ministry of Education, 2017

Staff

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

Notes:

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

Source: Ile-a-la-Crosse School Division, 2018

Senior Management Team

The senior management team consists of two people - the Director of Education/CEO – David Dornstauber and the Chief Financial Officer – George Luhowy.

Infrastructure and Transportation

School List 2017-18

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 2017-18

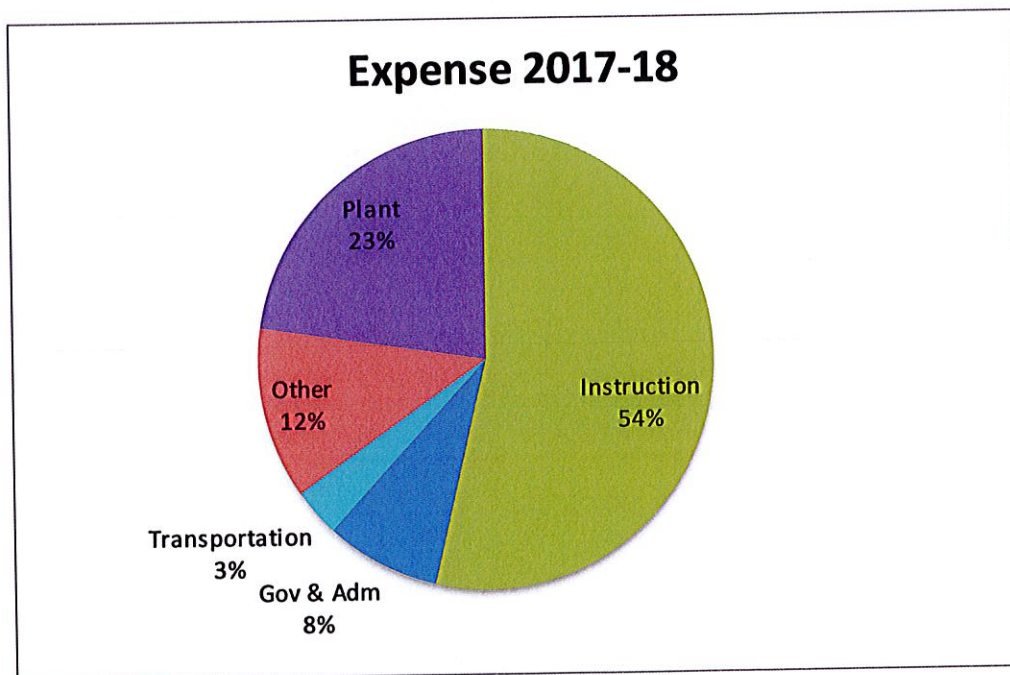
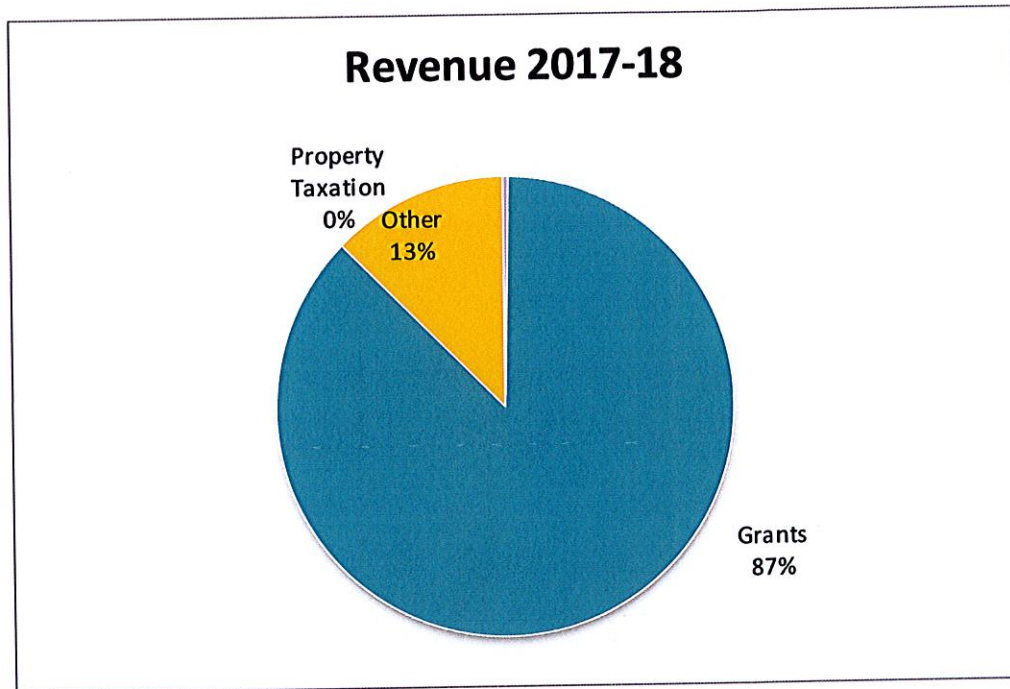
Infrastructure Projects			
School	Project	Details	2016-17 Cost
Rossignol Elementary	Land Improvements	Soil Contamination- diesel fuel cleanup	\$269,914
Total			\$269,914

Transportation

Ile-a-la-Crosse School Division owns and operates its own bus fleet. That fleet consists of one van, 4 mini-buses and 4 large (yellow) buses. In 2017-18, Ile-a-la-Crosse School Division employed 4 bus drivers.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Property Taxation	47,964	27,664	191,343	(20,300)	-42%	1
Grants	6,288,482	6,452,741	6,746,399	164,259	3%	
Tuition and Related Fees	-	13,220	-	13,220	100%	2
School Generated Funds	44,000	128,833	76,021	84,833	193%	3
Complementary Services	338,574	373,658	314,876	35,084	10%	4
External Services	295,132	240,247	284,643	(54,885)	-19%	5
Other	112,500	166,278	196,453	53,778	48%	6
Total Revenues	7,126,652	7,402,641	7,809,735	275,989	4%	
EXPENSES						
Governance	82,909	102,134	183,698	19,225	23%	7
Administration	505,693	507,068	506,215	1,375	0%	
Instruction	4,009,029	4,014,483	4,091,392	5,454	0%	
Plant	1,221,039	1,691,976	1,699,892	470,937	39%	8
Transportation	317,627	254,038	258,463	(63,589)	-20%	9
Tuition and Related Fees	-	-	-	-	-	
School Generated Funds	44,700	132,518	71,461	87,818	196%	10
Complementary Services	400,083	335,862	382,032	(64,221)	-16%	11
External Services	446,927	436,537	362,566	(10,390)	-2%	
Other Expenses	150	505	178,306	355	237%	12
Total Expenses	7,028,157	7,475,121	7,734,025	446,964	6%	
Surplus (Deficit) for the Year	98,495	(72,480)	75,710			

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

Note	Explanation
1	On January 1, 2018 the Government of Saskatchewan became the taxing authority. As of that date the school division no longer earns taxation revenue.
2	During the year additional fees were earned for a special program.
3	Both Rossignol High and Rossignol Elementary increased fundraising programs.
4	A student site supervision grant was received from Saskatchewan Housing for \$31,000.
5	Last year four teacherage units were sold and rental income decreased as a result of the sale of the units being sold and not replaced.
6	The amount of reimbursements was more than budgeted.
7	Governance expenses were underestimated by \$19,225 in the budget. However, in comparison to prior year the actual expenses were reduced by \$81,564 as a result of Board of Trustees attending less conferences and special meetings.
8	The significant portion of the increase was attributable to the increase of amortization costs as a result of the recent renovation at the Rossignol Elementary School. Also, amounts were underbudgeted for salaries and building operating expenses.
9	There was less repairs needed for the school buses.
10	More fundraising activities were undertaken and more expenses were incurred as a result of higher activity.
11	One FTE teaching position was reduced in the Pre-K program.
12	This is a very insignificant expense. The prior year expenses included bad debts from discontinued property taxes revenue.

Transfers

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

Supplier Payments

Name	Amount
Alpine Interior Systems	\$81,240
Federated Co-op Ltd	134,743
GFL Environmental	97,861
Gardiner Plumbing Ltd	95,494
Marsh Canada	98,537
Municipal Employees Pension Plan	207,340

Name	Amount
Receiver General	\$1,218,935
Saskatchewan Teachers' Federation	405,729
Saskatchewan Power	250,821
Supreme Office	65,420
Thorpe Industries Ltd	64,971

Other Expenditures

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

Appendix B – Management Report and Audited Financial Statements



Audited Financial Statements

Of the Ile a la Crosse School Division No. 112

School Division No. 6720100

For the Period Ending: August 31, 2018

George Luhowy

Chief Financial Officer

Vantage Chartered Professional Accountants

Auditor

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

MANAGEMENT REPORT

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

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

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

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

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



Chairperson



Director of Education



Chief Financial Officer

December 4, 2018



Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Ile a la Crosse School Division No. 112, which comprise the statement of financial position as at August 31, 2018, the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ile a la Crosse School Division No. 112 as at August 31, 2018, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

North Battleford, Saskatchewan
December 4, 2018

Ile a la Crosse School Division No. 112


Statement of Financial Position

as at August 31, 2018

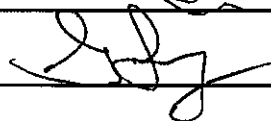
	2018	2017
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,337,772	1,092,246
Accounts Receivable (Note 7)	506,741	372,933
Portfolio Investments (Note 3)	2,069,354	2,053,950
Total Financial Assets	3,913,867	3,519,129
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	31,182	49,914
Liability for Employee Future Benefits (Note 5)	72,800	66,900
Total Liabilities	103,982	116,814
Net Financial Assets	3,809,885	3,402,315
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	19,189,657	19,709,305
Prepaid Expenses	67,636	28,038
Total Non-Financial Assets	19,257,293	19,737,343
Accumulated Surplus (Note 11)	23,067,178	23,139,658

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$ (Note 12)	\$	\$
REVENUES			
Property Taxation	47,964	27,664	191,343
Grants	6,288,482	6,452,741	6,746,399
Tuition and Related Fees	-	13,220	-
School Generated Funds	44,000	128,833	76,021
Complementary Services (Note 9)	338,574	373,658	314,876
External Services (Note 10)	295,132	240,247	284,643
Other	112,500	166,278	196,453
Total Revenues (Schedule A)	7,126,652	7,402,641	7,809,735
EXPENSES			
Governance	82,909	102,134	183,698
Administration	505,693	507,068	506,215
Instruction	4,009,029	4,014,483	4,091,392
Plant	1,221,039	1,691,976	1,699,892
Transportation	317,627	254,038	258,463
School Generated Funds	44,700	132,518	71,461
Complementary Services (Note 9)	400,083	335,862	382,032
External Services (Note 10)	446,927	436,537	362,566
Other Expenses	150	505	178,306
Total Expenses (Schedule B)	7,028,157	7,475,121	7,734,025
Operating Surplus (Deficit) for the Year	98,495	(72,480)	75,710
Accumulated Surplus from Operations, Beginning of Year	23,139,658	23,139,658	23,063,948
Accumulated Surplus from Operations, End of Year	23,238,153	23,067,178	23,139,658

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$ (Note 12)	\$	\$
Net Financial Assets, Beginning of Year	3,402,315	3,402,315	4,299,290
Changes During the Year			
Operating Surplus (Deficit) for the Year	98,495	(72,480)	75,710
Acquisition of Tangible Capital Assets (Schedule C)	(579,331)	(368,187)	(1,996,415)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	23,990	60,827
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	18,620	(24,735)
Write-Down of Tangible Capital Assets (Schedule C)	-	505	-
Amortization of Tangible Capital Assets (Schedule C)	844,393	844,720	977,793
Net Change in Other Non-Financial Assets		(39,598)	9,845
Change in Net Financial Assets	363,557	407,570	(896,975)
Net Financial Assets , End of Year	3,765,872	3,809,885	3,402,315

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, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	(72,480)	75,710
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	863,845	953,058
Net Change in Non-Cash Operating Activities (Schedule E)	(186,238)	(178,031)
Cash Provided- by Operating Activities	605,127	850,737
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(368,187)	(1,996,415)
Proceeds on Disposal of Tangible Capital Assets	23,990	60,827
Cash (Used) by Capital Activities	(344,197)	(1,935,588)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(15,404)	-
Proceeds on Disposal of Portfolio Investments	-	477,219
Cash Provided (Used) by Investing Activities	(15,404)	477,219
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	245,526	(607,632)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,092,246	1,699,878
CASH AND CASH EQUIVALENTS, END OF YEAR	1,337,772	1,092,246

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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	47,964	45,329	153,148
Total Property Tax Revenue	<u>47,964</u>	<u>45,329</u>	<u>153,148</u>
Grants in Lieu of Taxes			
Federal Government	-	4,747	6,865
Provincial Government	-	522	2,010
Total Grants in Lieu of Taxes	<u>-</u>	<u>5,269</u>	<u>8,875</u>
Additions to Levy			
Penalties	-	-	35,293
Total Additions to Levy	<u>-</u>	<u>-</u>	<u>35,293</u>
Deletions from Levy			
Cancellations	-	(761)	(5,973)
Other Deletions	-	(22,173)	-
Total Deletions from Levy	<u>-</u>	<u>(22,934)</u>	<u>(5,973)</u>
Total Property Taxation Revenue	<u>47,964</u>	<u>27,664</u>	<u>191,343</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,140,544	6,014,384	6,439,009
Total Ministry Grants	<u>6,140,544</u>	<u>6,014,384</u>	<u>6,439,009</u>
Capital Grants			
Ministry of Education Capital Grants	147,938	438,357	307,390
Total Capital Grants	<u>147,938</u>	<u>438,357</u>	<u>307,390</u>
Total Grants	<u>6,288,482</u>	<u>6,452,741</u>	<u>6,746,399</u>

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Other Related Fees	-	13,220	-
Total Operating Tuition and Related Fees	-	13,220	-
Total Tuition and Related Fees Revenue	-	13,220	-
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	44,000	128,833	76,021
Total Non-Curricular Fees	44,000	128,833	76,021
Total School Generated Funds Revenue	44,000	128,833	76,021
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	194,424	189,364	188,531
Other Ministry Grants	-	88,534	72,945
Other Provincial Grants	137,150	80,850	-
Other Grants	-	-	53,400
Total Operating Grants	331,574	358,748	314,876
Fees and Other Revenue			
Other Revenue	7,000	14,910	-
Total Fees and Other Revenue	7,000	14,910	-
Total Complementary Services Revenue	338,574	373,658	314,876

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
External Services			
Operating Grants			
Other Grants	-	110,000	110,000
Total Operating Grants	-	110,000	110,000
Capital Grants			
Other Capital Grants	115,000	-	-
Total Capital Grants	115,000	-	-
Fees and Other Revenue			
Gain on Disposal of Capital Assets	-	-	24,735
Other Revenue	180,132	130,247	149,908
Total Fees and Other Revenue	180,132	130,247	174,643
Total External Services Revenue	295,132	240,247	284,643
Other Revenue			
Miscellaneous Revenue	35,000	86,084	82,148
Sales & Rentals	55,000	56,336	89,217
Investments	22,500	23,858	25,088
Total Other Revenue	112,500	166,278	196,453
TOTAL REVENUE FOR THE YEAR	7,126,652	7,402,641	7,809,735

Ile a la Crosse School Division No. 112
Schedule B:- Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	54,149	73,697	74,971
Professional Development - Board Members	1,000	-	80,050
Professional Development - Advisory Committees	2,910	10,114	-
Elections	-	-	2,707
Other Governance Expenses	24,850	18,323	25,970
Total Governance Expense	82,909	102,134	183,698
Administration Expense			
Salaries	371,772	382,432	383,513
Benefits	49,156	39,908	41,992
Supplies & Services	27,900	50,644	45,595
Non-Capital Furniture & Equipment	5,200	2,552	2,744
Building Operating Expenses	10,515	9,565	5,270
Communications	6,850	7,271	7,753
Travel	20,000	6,943	10,952
Professional Development	6,000	3,140	2,028
Amortization of Tangible Capital Assets	8,300	4,613	6,368
Total Administration Expense	505,693	507,068	506,215
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,545,480	2,601,329	2,634,619
Instructional (Teacher Contract) Benefits	106,687	127,095	142,842
Program Support (Non-Teacher Contract) Salaries	489,086	519,348	460,860
Program Support (Non-Teacher Contract) Benefits	131,037	122,822	112,928
Instructional Aids	117,298	162,758	135,436
Supplies & Services	279,379	142,232	141,639
Non-Capital Furniture & Equipment	38,131	65,566	38,654
Communications	7,077	14,023	16,102
Travel	830	18,422	25,330
Professional Development	37,708	49,402	55,567
Student Related Expense	147,696	143,274	127,218
Amortization of Tangible Capital Assets	108,620	48,212	200,197
Total Instruction Expense	4,009,029	4,014,483	4,091,392

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	289,323	394,313	416,727
Benefits	61,604	72,117	70,157
Supplies & Services	24,741	14,025	28,465
Non-Capital Furniture & Equipment	-	26,285	9,788
Building Operating Expenses	370,871	527,185	526,781
Communications	2,500	4,515	3,590
Travel	10,000	20,885	29,130
Professional Development	1,000	-	1,148
Amortization of Tangible Capital Assets	461,000	632,651	614,106
Total Plant Operation & Maintenance Expense	1,221,039	1,691,976	1,699,892
Student Transportation Expense			
Salaries	101,513	103,214	90,800
Benefits	32,106	22,558	19,731
Supplies & Services	56,115	57,991	52,332
Non-Capital Furniture & Equipment	20,000	26,371	43,064
Building Operating Expenses	4,500	19	340
Communications	700	1,325	848
Travel	2,000	3,703	4,266
Contracted Transportation	-	-	2,340
Amortization of Tangible Capital Assets	100,693	38,857	44,742
Total Student Transportation Expense	317,627	254,038	258,463
School Generated Funds Expense			
School Fund Expenses	44,000	132,518	71,461
Amortization of Tangible Capital Assets	700	-	-
Total School Generated Funds Expense	44,700	132,518	71,461

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	185,193	110,970	163,705
Program Support (Non-Teacher Contract) Salaries & Benefits	109,701	132,385	132,432
Instructional Aids	39,500	50,742	37,046
Supplies & Services	8,000	42	1,891
Non-Capital Furniture & Equipment	4,000	-	2,600
Building Operating Expenses	11,359	12,442	11,875
Communications	2,550	2,055	2,874
Travel	-	-	304
Professional Development (Non-Salary Costs)	5,400	2,896	1,498
Student Related Expenses	24,600	9,525	20,222
Contracted Transportation & Allowances	5,000	-	1,110
Amortization of Tangible Capital Assets	4,780	14,805	6,475
Total Complementary Services Expense	400,083	335,862	382,032
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	86,646	113,131	87,838
Program Support (Non-Teacher Contract) Salaries & Benefits	-	20	-
Instructional Aids	3,250	99	967
Supplies & Services	5,300	906	4,667
Non-Capital Furniture & Equipment	3,600	7,868	3,149
Building Operating Expenses	176,381	184,757	154,576
Communications	3,100	3,354	3,449
Professional Development (Non-Salary Costs)	900	-	-
Student Related Expenses	7,450	2,200	2,015
Amortization of Tangible Capital Assets	160,300	105,582	105,905
Loss on Disposal of Tangible Capital Assets	-	18,620	-
Total External Services Expense	446,927	436,537	362,566

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Restructuring Expense			
Restructuring	-	-	-
Total Restructuring Expense	-	-	-
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	150	-	-
Total Interest and Bank Charges	<u>150</u>	<u>-</u>	<u>-</u>
Write-Down of Tangible Capital Assets	-	505	-
Provision for Uncollectable Accounts	-	-	178,306
Total Other Expense	150	505	178,306
TOTAL EXPENSES FOR THE YEAR	7,028,157	7,475,121	7,734,025

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2018

	Land		Buildings		School	Other	Furniture and Equipment		Computer Hardware and Equipment	2017
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Equipment	2018	2017
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>										
Opening Balance as of September 1	136,162	565,384	22,172,372	987,110	494,293	544,615	1,400,666	454,373	26,754,975	24,902,928
Additions/Purchases	-	108,810	209,673	-	-	4,044	45,660	-	368,187	1,996,415
Disposals	-	-	-	-	-	-	(45,660)	-	(45,660)	(144,368)
Write-Downs	-	-	-	-	-	-	(505)	-	(505)	-
Closing Balance as of August 31	136,162	674,194	22,382,045	987,110	494,293	548,659	1,400,161	454,373	27,076,997	26,754,975
<i>Tangible Capital Assets - Amortization</i>										
Opening Balance as of September 1	-	154,371	4,320,548	634,432	204,835	289,256	999,400	442,828	7,045,670	6,176,153
Amortization of the Period	-	59,487	597,231	83,830	25,288	13,569	60,594	4,721	844,720	977,793
Disposals	-	-	-	-	-	-	(3,050)	-	(3,050)	(108,276)
Closing Balance as of August 31	N/A	213,858	4,917,779	718,262	230,123	302,825	1,056,944	447,549	7,887,340	7,045,670
<i>Net Book Value</i>										
Opening Balance as of September 1	136,162	411,013	17,851,824	352,678	289,458	255,359	401,266	11,545	19,709,305	18,726,775
Closing Balance as of August 31	136,162	460,336	17,464,266	268,848	264,170	245,834	343,217	6,824	19,189,657	19,709,305
Change in Net Book Value	-	49,323	(387,558)	(83,830)	(25,288)	(9,525)	(58,049)	(4,721)	(519,648)	982,530
<i>Disposals</i>										
Historical Cost	-	-	-	-	-	-	45,660	-	45,660	144,368
Accumulated Amortization	-	-	-	-	-	-	3,050	-	3,050	108,276
Net Cost	-	-	-	-	-	-	42,610	-	42,610	36,092
Price of Sale	-	-	-	-	-	-	23,990	-	23,990	60,827
Gain (Loss) on Disposal	-	-	-	-	-	-	(18,620)	-	(18,620)	24,735

Ile a la Crosse School Division No. 112
Schedule D:- Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2018

	2018	2017
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	844,720	977,793
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	18,620	(24,735)
Write-Down of Tangible Capital Assets (Schedule C)	505	-
Total Non-Cash Items Included in Surplus / Deficit	863,845	953,058

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2018

	2018	2017
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	(133,808)	42,531
(Decrease) in Accounts Payable and Accrued Liabilities	(18,732)	(239,807)
Increase in Liability for Employee Future Benefits	5,900	9,400
Decrease (Increase) in Prepaid Expenses	(39,598)	9,845
Total Net Change in Non-Cash Operating Activities	(186,238)	(178,031)

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
As at August 31, 2018

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 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 \$ 72,800 (2017 - \$ 66,900) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 27,664 (2017 - \$ 191,343) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$ 0 (2017 - \$ 647,584) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$ 844,720 (2017 - \$ 977,793) because the actual useful lives of the capital assets may differ from their estimated economic lives.

ILE A LA CROSSE SCHOOL DIVISION NO. 112

Notes to the financial statements

As at August 31, 2018

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.

Accounts Receivable include taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into

ILE A LA CROSSE SCHOOL DIVISION NO. 112

Notes to the financial statements

As at August 31, 2018

consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

Portfolio Investments consist of 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 and audio visual equipment.

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

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

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

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
As at August 31, 2018

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). 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, 2018**

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

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

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
As at August 31, 2018

j) Statement of Remeasurement Gains and Losses

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2018	2017
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 2,069,354	\$ 2,053,950
Total portfolio investments reported at cost and amortized cost	\$ 2,069,354	\$ 2,053,950

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 73,697	\$ 28,437	\$ -	\$ 102,134	\$ 183,698
Administration	422,340	80,115	4,613	507,068	506,215
Instruction	3,370,594	595,677	48,212	4,014,483	4,091,392
Plant	466,430	592,895	632,651	1,691,976	1,699,892
Transportation	125,772	89,409	38,857	254,038	258,463
School Generated Funds	-	132,518	-	132,518	71,461
Complementary Services	243,355	77,702	14,805	335,862	382,032
External Services	113,151	217,804	105,582	436,537	362,566
Other	-	505	-	505	178,306
TOTAL	\$ 4,815,339	\$ 1,815,062	\$ 844,720	\$7,475,121	\$ 7,734,025

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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

ILE A LA CROSSE SCHOOL DIVISION NO. 112
Notes to the financial statements
As at August 31, 2018

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	11	11

Liability for Employee Future Benefits	2018	2017
Accrued Benefit Obligation - beginning of year	\$ 94,300	\$ 96,200
Current period service cost	6,200	7,100
Interest cost	2,600	2,100
Benefit payments	(6,200)	(3,800)
Actuarial (gains)	(20,400)	(7,300)
Accrued Benefit Obligation - end of year	76,500	94,300
Unamortized Net Actuarial (Losses)	(3,700)	(27,400)
Liability for Employee Future Benefits	\$ 72,800	\$ 66,900

Employee Future Benefits Expense	2018	2017
Current period service cost	\$ 6,200	\$ 7,100
Amortization of net actuarial loss	3,300	4,000
Benefit cost	9,500	11,100
Interest cost	2,600	2,100
Total Employee Future Benefits Expense	\$ 12,100	\$ 13,200

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

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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:

	2018		2017
	STRP	TOTAL	TOTAL
Number of active School Division members	31	31	47
Member contribution rate (percentage of salary)	11.3%	11.3%	11.3%
Member contributions for the year	\$ 366,695	\$ 366,695	\$ 291,676

ii) Municipal Employees' Pension Plan (MEPP)

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

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	2018	2017
Number of active School Division members	30	33
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	\$ 95,893	\$ 88,158
School Division contributions for the year	\$ 95,893	\$ 88,158
Actuarial extrapolation date	Dec/31/2017	Dec/31/2016
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

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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:

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 743,474	\$ 647,584	\$ 95,890
Provincial Grants Receivable	269,914	-	269,914	-	-	-
Other Receivables	236,827	-	236,827	277,043	-	277,043
Total Accounts Receivable	\$ 506,741	\$ -	\$ 506,741	\$1,020,517	\$ 647,584	\$ 372,933

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 19,346	\$ 14,490
Supplier Payments	11,836	35,424
Total Accounts Payable and Accrued Liabilities	\$ 31,182	\$ 49,914

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:

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency	Other Programs	2018	2017
Revenues:					
Operating Grants	\$ 189,364	\$ 49,850	\$ 119,534	\$ 358,748	\$ 314,876
Fees and Other Revenues	-	-	14,910	14,910	-
Total Revenues	189,364	49,850	134,444	373,658	314,876
Expenses:					
Salaries & Benefits	69,353	59,725	114,277	243,355	296,137
Instructional Aids	4,256	4,340	42,146	50,742	37,046
Supplies and Services	-	-	42	42	1,891
Non-Capital Equipment	-	-	-	-	2,600
Building Operating Expenses	-	-	12,442	12,442	11,875
Communications	-	900	1,155	2,055	2,874
Travel	-	-	-	-	304
Professional Development (Non-Salary Costs)	-	2,896	-	2,896	1,498
Student Related Expenses	-	3,917	5,608	9,525	20,222
Contracted Transportation & Allowances	-	-	-	-	1,110
Amortization of Tangible Capital Assets	2,864	-	11,941	14,805	6,475
Total Expenses	76,473	71,778	187,611	335,862	382,032
Excess (Deficiency) of Revenues over Expenses	\$ 112,891	\$ (21,928)	\$ (53,167)	\$ 37,796	\$ (67,156)

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

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

Community and Inter-Agency 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.

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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:

Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	2018	2017
Revenues:				
Operating Grants	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
Fees and Other Revenues	-	130,247	130,247	174,643
Total Revenues	110,000	130,247	240,247	284,643
Expenses:				
Salaries & Benefits	113,151	-	113,151	87,838
Instructional Aids	99	-	99	967
Supplies and Services	-	906	906	4,667
Non-Capital Equipment	-	7,868	7,868	3,152
Building Operating Expenses	-	184,757	184,757	154,576
Communications	-	3,354	3,354	3,449
Student Related Expenses	2,200	-	2,200	2,012
Amortization of Tangible Capital Assets	68	105,514	105,582	105,905
Loss on Disposal of Tangible Capital Assets	-	18,620	18,620	-
Total Expenses	115,518	321,019	436,537	362,566
(Deficiency) of Revenues over Expenses	\$ (5,518)	\$ (190,772)	\$ (196,290)	\$ (77,923)

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.

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11. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 19,709,305	\$ 368,187	\$ 887,835	\$ 19,189,657
	19,709,305	368,187	887,835	19,189,657
S.286 pre-April 2009 capital reserves (1)	1,894,199	-	-	1,894,199
PMR maintenance project allocations (2)	147,938	168,443	147,938	168,443
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	283,664	450,019	-	733,683
	283,664	450,019	-	733,683
Other:				
School generated funds	23,356	-	23,356	-
	23,356	-	23,356	-
Unrestricted Surplus	1,081,196	-	-	1,081,196
Total Accumulated Surplus	\$ 23,139,658	\$ 986,649	\$ 1,059,129	\$ 23,067,178

- (1) **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:

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Capital Projects:

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

Other:

- School Generated Funds are school based funds that are to be utilized for the purpose the funds were intended.

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 13, 2017 and the Minister of Education on August 28, 2017.

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, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the school division also include its key management personnel, and entities controlled by, or under shared control of any of these individuals.

Related Party Transactions

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

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	2018	2017
Revenues:		
Ministry of Education	\$ 6,730,639	\$ 7,007,875
Northlands College	35,000	53,340
Ministry of Finance	64,227	61,182
Creighton School Division	250	250
Northern Lights School Division	12,792	3,545
Regina Public School Division	25,000	-
Saskatchewan Workers Compensation	98	7,931
Saskatchewan Health Authority	105,305	175,511
Saskatchewan Housing Corporation	31,000	31,000
Saskatoon Public School Division	1,172	-
	\$7,005,483	\$ 7,340,634
Expenses:		
Ministry of Finance	\$ 57	\$ 57
Northwest School Division	27,200	21,060
Northern Lights School Division	500	500
Saskatchewan Government Insurance	7,020	11,696
Saskatchewan Power	250,821	313,240
Saskatchewan Workers Compensation	15,554	17,191
Saskatchewan Health Authority	106,483	75,674
	\$ 407,635	\$ 439,418
Accounts Receivable:		
Ministry of Education	\$ 269,914	\$ -
	\$ 269,914	\$ -

14. 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. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts.

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

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

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August 31, 2018						
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 269,914	\$ 269,914	\$ -	\$ -	\$ -	\$ -
Other Receivables	24,340	24,340	-	-	-	-
Net Receivables	\$ 294,254	\$ 294,254	\$ -	\$ -	\$ -	\$ -

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances to meet operational requirements.

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

August 31, 2018					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 31,182	\$ 31,182	\$ -	\$ -	\$ -
Total	\$ 31,182	\$ 31,182	\$ -	\$ -	\$ -

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.

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15. COMPARATIVE INFORMATION

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