



2018-2019 ANNUAL REPORT



Table of Contents

| | |
|---|-----------|
| School Division Contact Information | 2 |
| Letter of Transmittal | 3 |
| Introduction | 4 |
| Governance | 5 |
| School Division Profile..... | 7 |
| Demographics | 32 |
| Infrastructure and Transportation..... | 34 |
| Financial Overview | 35 |
| Appendices | 37 |
| Appendix A – Payee List | 37 |
| Personal Services | 37 |
| Supplier Payments | 38 |
| Appendix B - Management Report and Audited Financial Statements..... | 39 |

School Division Contact Information

Ile-a-la-Crosse School Division #112
Box 89
Ile-a-la-Crosse, Saskatchewan
S0M 1C0

Phone: (306)-833-2141
Fax: (306)-833-2104
Website: www.icsd.ca
Email: SD112@icsd.ca

An electronic copy of this report is available at www.icsd.ca

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 the ministry and the school division's residents with the 2018-19 annual report. This report outlines activities and accomplishments of the school division for the September 1, 2018 to August 31, 2019 and results for the fiscal year. The financial statements 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 from September 1, 2018 to August 31, 2019. This includes a representation 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 has aligned the Education Sector Strategic Plan in relation to the 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. One of the seven positions was vacant in 2018-19.

Ile-a-la-Crosse School Division is the only public school board in Saskatchewan with an all Métis and First Nation membership which is representative of the make-up of the community. The names of Board members as of August 31, 2019 are:

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



School Community Councils

The Board of Education for Ile-a-la-Crosse School Division has established a School Community Council (SCC) for the two schools in the school division.

1. *The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members.
2. The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education.
3. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.

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 similar in nature, and as such has had a difficult time identifying opportunities that are meaningful and sustaining enough to keep its membership active.

Research shows that students achieve at higher levels in schools when parents, guardians and other community members are involved in their children's education. The two schools in Ile-a-la-Crosse School Division have programs and initiatives to encourage community and parent involvement. These programs vary and are unique to each school.

The School Community Council acts as a mechanism for connecting the schools and the community. Regular SCC meetings are held and the SCC participates in planning special events such as the annual Christmas Feast and Michif Festival.

The provincial Education Sector Strategic Plan (ESSP), the 2018-2019 Board of Education's Strategic Plan (Level 2) and both schools' plans (Level 3) were in fact the same; therefore, the SCC has had minimal involvement in developing school level plans. Currently, the SCC serves in an advisory capacity to in-school administration as well as helping in-school administration with special events. The Board provides \$2,000.00 to the SCC annually. Those funds are used to support the actions identified in the SCC's work plan.

The SCC meets four times a year and is comprised of the two school principals, student and teacher representatives, Elders, the Student Support Worker, parents and community members.

Activities that occurred in 2018-19:

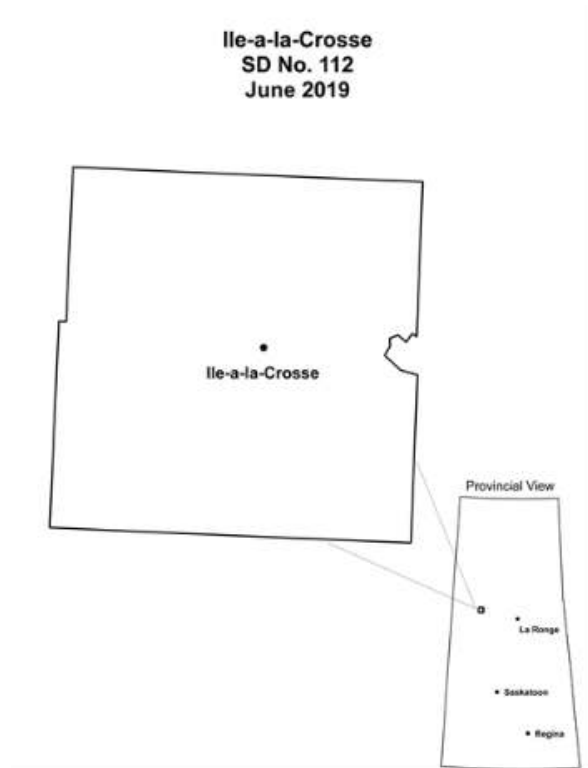
- Orientation with new members
- Goal to engage more parental/caregiver engagement
 - Video on attendance
 - Surveys for parental engagement on school level plans
- Activities such as meeting suppers, SCC symposium, including guest speakers

School Division Profile

About Us

Ile-a-la-Crosse School Division is located in north-west Saskatchewan on a peninsula which extends into Lac Ile-a-la-Crosse which is 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) with 97.2% of the population identify themselves as Aboriginal (2016 census data). ¹The youth under 20 years of age is 39% of the population.²

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. The Ile-a-la-Crosse School Division serves approximately 380 students in a community of 1,296 people. Rossignol Elementary Community School is uniquely designed by [Douglas Cardinal](#) to provide education for Prekindergarten 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 and 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 industry; government services; sales and services; arts, culture and recreation; education and health occupations³. To assist 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.

¹ Statistic Canada. Census Profile, 2016.

² Finnegan, G & Coates, K. Ile-a-la-Crosse Northern Village, Saskatchewan: A new approach to understanding northern communities (2014).

³ Finnegan, G & Coates, K. Ile-a-la-Crosse Northern Village, Saskatchewan: A new approach to understanding northern communities (2014)

Division Philosophical Foundation

Division Mandate

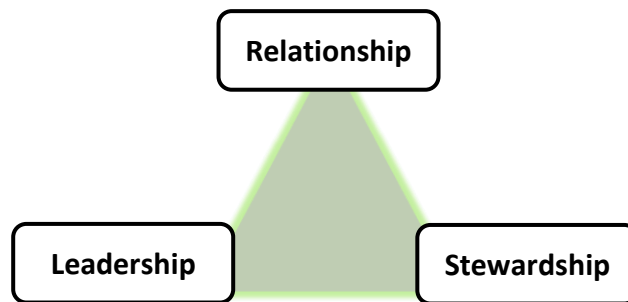
Through *The Education Act, 1995* the Minister of Education has vested in the Board of Education the power and authority to govern the school division. Accordingly, the mandate of the Board is to provide the students within the school division the required curriculum and to ensure that they are successfully learning that curriculum with 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, respect; care and compassion; empathy*

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

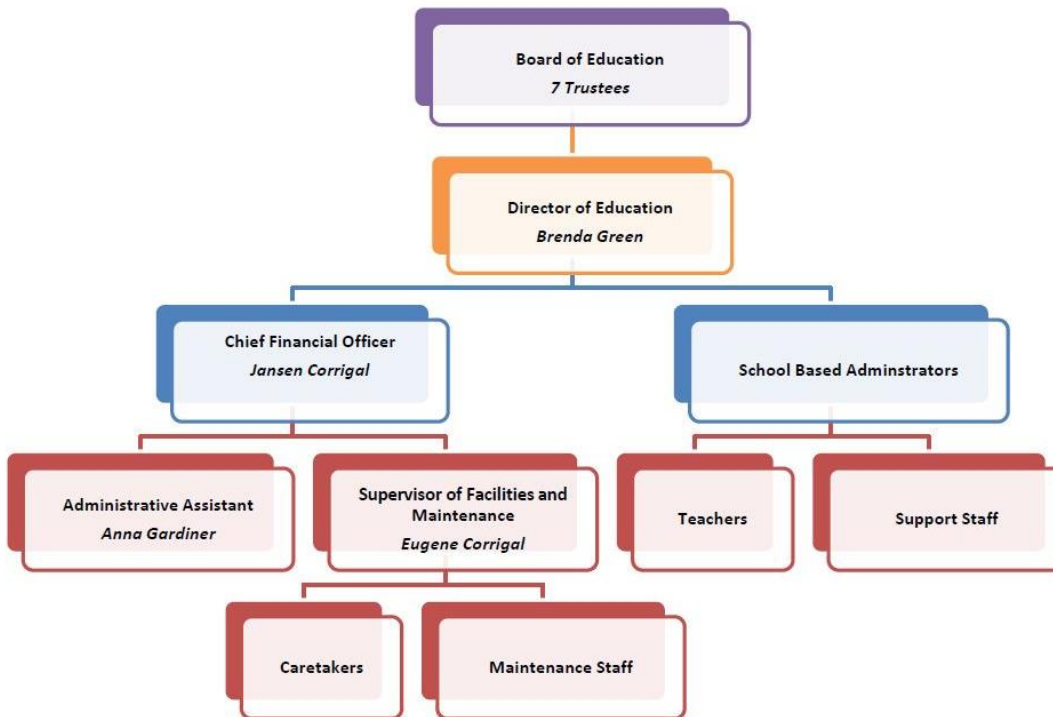
Leadership *The act of guiding or directing in a transformative, professional and collaborative way as leaders of leaders.*

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. These experiential learnings are intended to connect to career and work exploration and to provide school experiences that are positive and engaging.



The school division has developed partnerships with others to bring a wide range of curricular and programming options to support transitions and healthy well-being for students. Activities that occurred are in 2018-19 are:

- Saskatchewan Health Authority provided services such as dental service, immunizations, public health presentations and provided ways students can find resources including career options;
- Northlands College and Gabriel Dumont Technical Institute collaborated with the school division on delivering programming to provide students opportunities for completing Grade 12 that included career-pathing opportunities;
- Martin Initiative Foundation and Sakitawak Development Corporation were involved in discussions about providing sustainable infrastructure for a greenhouse which provides learning outcomes for sustainable food sources and economic development opportunities;
- Saskatchewan Housing Corporation provided experiential learning in the trades;
- Village of Ile-a-la-Crosse provided a seat on the board for the SRC president; and
- Northwest School Division provided contracted student services that included speech and language pathologists, occupational therapy and educational psychology for responsive learning supports to students.

Schools in the division utilize an integrated services model in which they partner with 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. The Saskatchewan Health Authority (SHA) (recently called Keewatin Regional Health Authority) continues to offer occasional professional development opportunities for the school counsellor and for special needs topics--three in 2018-19. There has also been increased availability and additional counselling services for the students and families. In addition, the SHA provides a school dental team that services students in education

and prevention with some dental support. The public health nurse is available to the schools to present on health topics such as hand washing, while providing immunization services and annual flu shot clinics in the elementary school for families.

Program Overview

The majority of students in the Ile-a-la-Crosse School Division are of Métis descent including First Nations. 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 educational programs in its schools to support student success. The provincial curriculum is central to the learning program that infuses First Nations and Métis content, perspectives, and ways of knowing. The broad areas of learning, cross-curricular competencies, differentiated and responsive instruction, and learning supports are provided to support student's success.

This programming follows the provincial curriculum with options for locally developed courses such as Robotics, Construction 30 & Practical Applied Arts combined with Construction 10 and 20 including the Bold Eagle, Raven, or Bear program. Courses of need are identified through the close working relationship between the staffs of the two schools, the director/CEO and the Board of Education.

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

- Michif language instruction which is a unique blend of both French and Cree languages;
- Lifeguard, hunter safety, and canoeing certifications;
- Career counselling;
- Prekindergarten, Ministry funded and 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 and Wilderness Site that is owned and operated by the division;
- Music instruction, in particular the fiddle which is an integral part of Métis culture; and
- An Elder's Program that includes the daily involvement and availability of Elders in both schools.

Other educational services include:

- Driver education;
- Distance education through online high school courses;
- Nutrition Programs in both schools; and
- Recreational programming is offered for both elementary and high school students in the high school after regular school hours, and is provided by the Northern Community and School Recreation Coordinator – a position staffed by the division.

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. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students.

2018-19 was the fifth 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; and,
- Alignment of human, physical and fiscal resources.

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Improving First Nations and Métis Student Engagement and Graduation Rates

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 continues to strive to achieve the targets of the ESSP. This is done by ensuring the priorities are supported by strategies that have high expectations for both students and staff along with the learning supports required. The self-identified student population of the school division is 98% Métis and First Nations (2018-19).</p> |
| <p>School division actions taken during the 2018-19 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome</p> | <p>Following Their Voices has provided teachers with processes to support the success of Indigenous students. This includes opportunities to collaborate on supporting not only students who are successful but also those who are struggling. The data allows us to see whether the school division is making a difference.</p> <p>Additional actions included:</p> <ul style="list-style-type: none"> • Concerted staff effort to contact parents, identify poor attenders, and communicate with all parents and caregivers; • Welcoming students at the door, even if late, and eliminated disciplinary type actions for late(s); and • Attendance displays on wall in commons areas, awards, and daily announcements. <p>In addition to regular programming, which is directed toward the attainment of the ESSP targets, the Ile-a-la-Crosse School Division's First Nations and Métis Educational Achievement Fund provides the Elders' Program which supports Indigenous student success. The strong sense of identity and well-being promotes culture, language and heritage. Elders provide these services in numerous settings including classrooms, the Wilderness Site, the School Community Council and supportive well-being counselling</p> |

sessions.

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

- 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) were required of all high school students beginning in September of 2018.
- Actualization of First Nation and Métis 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 meeting with the Board.

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

Average Final Marks

Teacher-assigned summative marks are an important indicator of student performance along with formative assessment. Classroom assessment is 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 assessments and provincial assessments are used 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, 2018-19

| Subject | All Students | | Non-FNMI | | FNMI | |
|--|--------------|-------|----------|-------|----------|-------|
| | Province | lalCr | Province | lalCr | Province | lalCr |
| English Language Arts A 10 (Eng & Fr equiv) | 73.9 | 66.1 | 77.0 | nr | 62.0 | 66.1 |
| English Language Arts B 10 (Eng & Fr equiv) | 73.2 | 69.8 | 76.5 | nr | 60.8 | 70.0 |
| Science 10 (Eng & Fr equiv) | 72.6 | 67.3 | 76.0 | nr | 59.8 | 67.3 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 73.3 | 73.4 | 77.2 | nr | 60.7 | 74.4 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 73.3 | 66.2 | 75.6 | nr | 61.1 | 66.2 |
| English Language Arts 20 (Eng & Fr equiv) | 75.6 | 62.5 | 77.7 | nr | 65.2 | 63.2 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 67.7 | 68.7 | 70.2 | nr | 63.1 | 68.7 |
| Math: Foundations 20 (Eng & Fr equiv) | 74.7 | 59.7 | 76.3 | nr | 65.3 | 59.7 |

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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of results – Average Final Marks

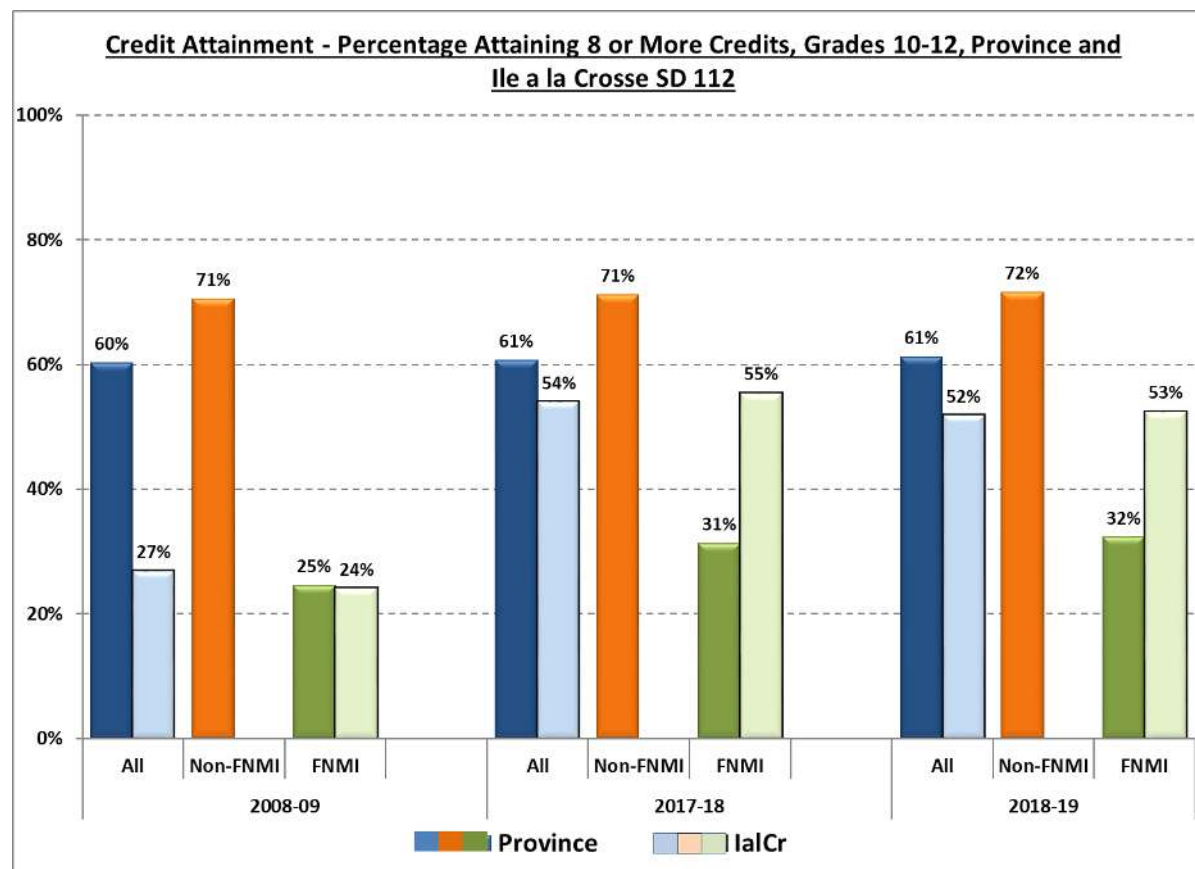
The results indicate that the school division's Métis and First Nations students (who made up 98% of school division population in 2018-19) are achieving lower average final marks than the provincial non-Métis and First Nations (FNMI) student population by between 1 to 9 percentage point difference in 6 of the 8 subject areas reported above for 2018-19. The most apparent differences are in Math Foundations 20 (59.7 compared to 74.7 provincially) and English Language Arts 20 (62.5 compared to 75.6 provincially) with differences of above 13 percentage points. When comparing the average final marks for the school division's students to those of the provincial FNMI student population, Ile-a-la-Crosse students are above the provincial FNMI averages in 6 subject areas with exceptions in Math Foundation 20 (59.7 compared to 65.3 provincially) and English Language Arts 20 (63.2 compared to 65.2 provincially) where students in Ile-a-la-Crosse school division do not do as well as the provinces' FNMI student population. Ile-a-la-Crosse students are above average in 6 of the other 8 subject areas reported above with a percentage point difference of 5 to 14 as compared to the provincial FMNI students.

Data trends inform the division regarding the intensification of supports required; hence, the division will continue to be proactive to ensure expectations in all subject areas for the students in Ile-a-la-Crosse are the same.

Credit Attainment

Credit attainment is a strong predictive indicator of a school division's 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. Ile-a-la-Crosse School Division strives to ensure that students are supported so that credits are attained (at least 8 credits per year). There continues to be a discrepancy in credit attainment results between FNMI and non-FNMI students. It is the belief of the Board that if students receive educational opportunities to achieve credit attainment in the proposed time, students can pursue their future educational and occupational plans.

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



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

Source: Ministry of Education, 2019

Analysis of results – Credit Attainment

With 52% of students attaining 8 or more credits in 2018-19, the results indicate that the Ile-a-la-Crosse School Division (98% of school division population identified as Métis or First Nations in 2019) was 9 percentage points behind the provincial results overall (61%) and ahead of the FNMI subpopulation provincially by 21 percentage points (32%). The students earning 8 or more credits per year has decreased 2 percentage points from 2017-18 to 2018-19 and increased 25 percentage points from 2008-09 (baseline year) from 27% to 52%. The school division's efforts to increase credit attainment have consistently ensured that students are able to graduate with the requisite credits to continue their education at the post-secondary level.

The data indicates that there is room for continued improvement. Ile-a-la-Crosse School Division continues to strive to be equal to or above the overall provincial average results (61% for 2018-19). There is opportunity to provide the appropriate supports with Tier II and III supports and alternative methods to achieve the required credits throughout all secondary grades.

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 strives to achieve similar goals of the ESSP or higher. The Board's strategic plan resulted in an elementary school plan with goals focussing on both the Reading and Writing initiatives which began in 2013. Plans also included goals for implementing the Math initiative.

School division actions taken during the 2018-19 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome

Specific actions related to the above included:

- Continued administration of the Fountas and Pinell Reading Assessments for students in grades 1 to 6 and submission of that data for grades 1 to 3.
- Continuation of Levelled Literacy Interventions for students identified as needing additional support in all grade levels
- Implementation of Fountas and Pinell Classroom.
- Teachers working as a school-based literacy team along with an intervention team that provides Tier II and III supports.
- Following the suggestions in the *Saskatchewan Reads* documents.
- Contracting the services of the Saskatchewan professional Development Unit for up to 10 days to help with the in-service training needs of staff in both Math and Writing areas.

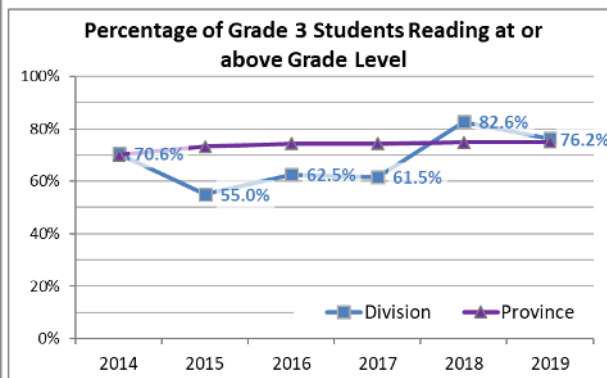
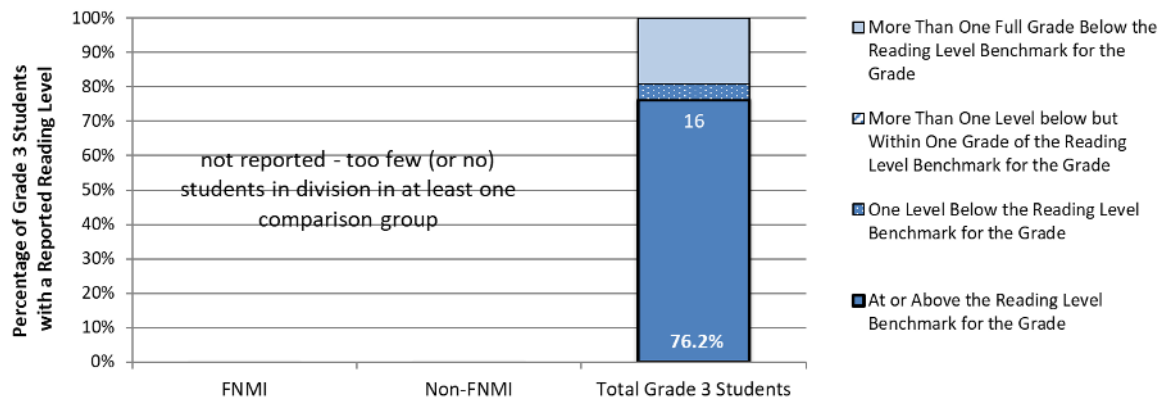
Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

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, 2018-19



Proportion of Grade 3 Students with Reported Reading Levels, 2018-19

| | 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) | 21 | 95.5% | 0.0% | 4.5% | 22 |
| Division (Total) | 21 | 95.5% | 0.0% | 4.5% | 22 |
| Province (FNMI) | 2,295 | 92.6% | 4.8% | 2.5% | 2,478 |
| Province (Total) | 12,782 | 87.9% | 11.2% | 0.9% | 14,537 |

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

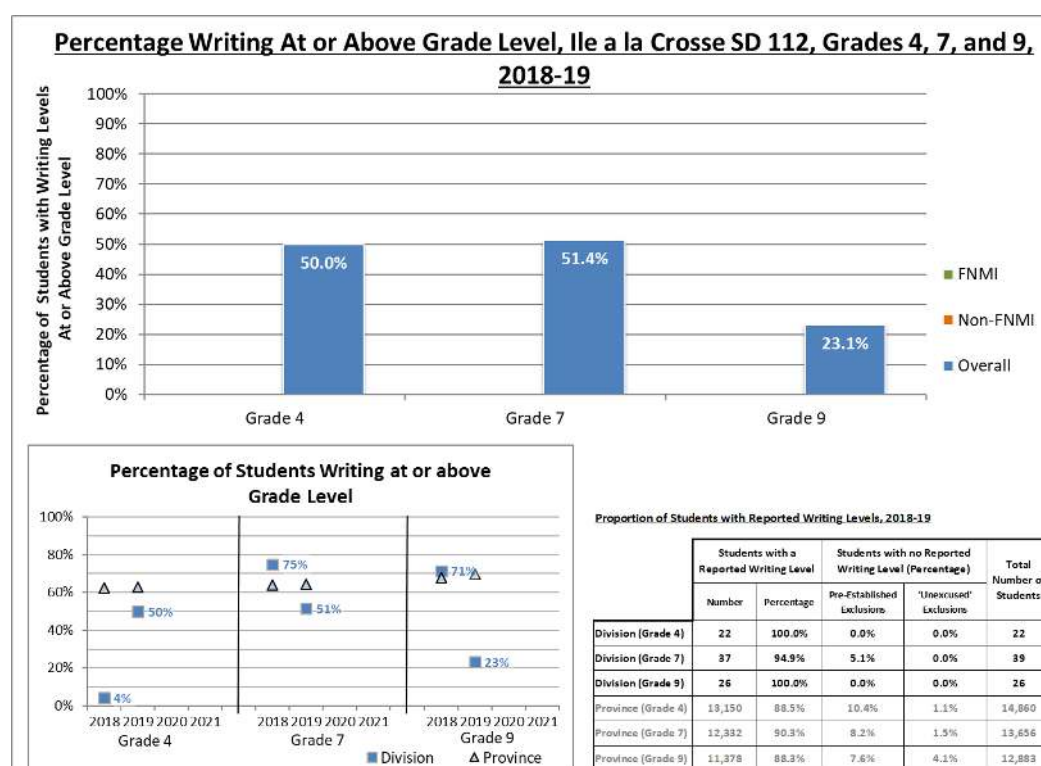
Analysis of Results – Reading

The Grade 3 cohort for the 2018-19 school year was comprised of 22 students, 21 of whom were self-identified as FNMI students. Last year's data (2017-18) shows that 82.6% of the Grade 3 students were reading at or above grade level, and the 2018-19 data shows that 76.2 % were reading at or above grade level which is a decline of 6.4 percentage points from the 2017-18 results. The 2018-19 result was still slightly ahead of provincial result overall (75%) and the division has seen greater improvement over the baseline year (5.6 percentage points compared to 5.0 provincially). With the small student population, it is noted that the 2018-19 results indicate that of the 22 Grade 3 students 23.8 % were not reading at grade level in 2018-19. This data informs next steps and long term plans to support the reading successes or gaps in the school division.

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 provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2019

Analysis of results – Proportion of Students Writing At or Above Grade Level

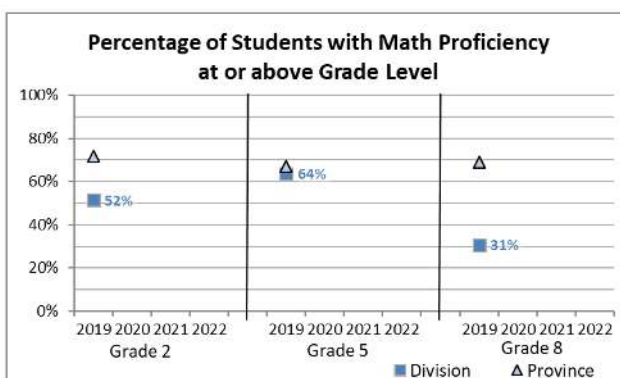
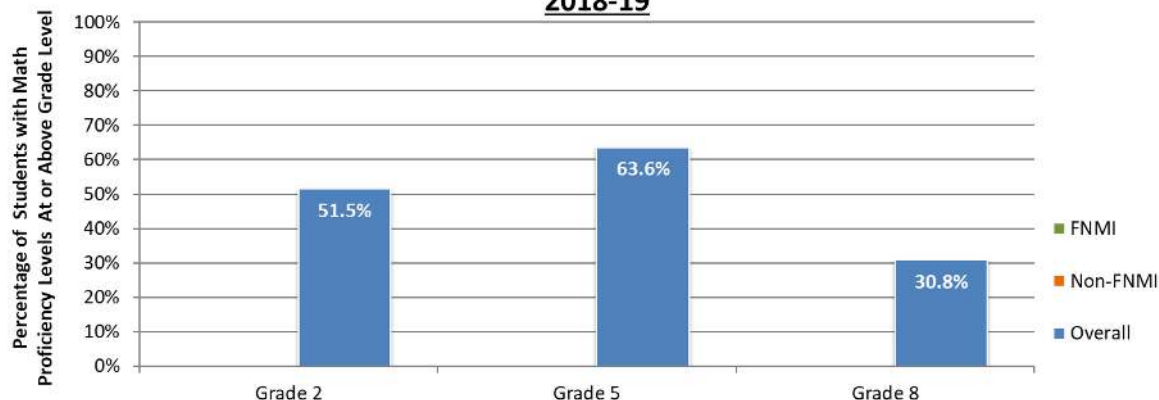
The data shows that in 2018-19, a smaller percentage of grades 4, 7 and 9 students in the division were scoring at or above grade level in writing compared to the provincial results—grade 4, approximately 11 percentage points lower; grade 7, approximately 9 percentage points lower and grade 9, approximately 45 percentage points lower. The results for the grade 9 students had been slightly above the provincial results in 2017-18 (71% compared to 68% in writing at or above grade level). Although year to year fluctuation in results is evident and can be expected, the results above do provide an indication of the actions needed at the division level. Implementing a division-wide strategy is in place in the 2019-20 Priority Plans.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

Percentage Math At or Above Grade Level, Ile a la Crosse SD 112, Grades 2, 5, and 8, 2018-19



Proportion of Students with Reported Math Levels, 2018-19

| | Students with a Reported Math Level | | Students with no Reported Math Level (Percentage) | | Total Number of Students |
|--------------------|-------------------------------------|------------|---|------------------------|--------------------------|
| | Number | Percentage | Pre-Established Exclusions | 'Unexcused' Exclusions | |
| Division (Grade 2) | 33 | 100.0% | 0.0% | 0.0% | 33 |
| Division (Grade 5) | 22 | 95.7% | 0.0% | 4.3% | 23 |
| Division (Grade 8) | 13 | 86.7% | 13.3% | 0.0% | 15 |
| Province (Grade 2) | 12,381 | 86.6% | 12.3% | 1.2% | 14,242 |
| Province (Grade 5) | 12,918 | 88.9% | 9.2% | 1.9% | 14,528 |
| Province (Grade 8) | 11,702 | 89.5% | 8.4% | 2.1% | 13,071 |

Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

The data shows that in 2018-19, a greater proportion of grades 2, 5 and 8 students in the division were scoring below grade level in mathematics compared to the provincial results—grade 2, approximately 19 percentage points lower; grade 5, approximately 3 percentage points behind the province; and grade 8, approximately 37 percentage points behind the province. These results provide a good indication of what action needs to occur across the division. Implementing a division-wide strategy will be in the 2019-20 Priority Plans

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 aspires to meet the goals of 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 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Actions at the school level included:

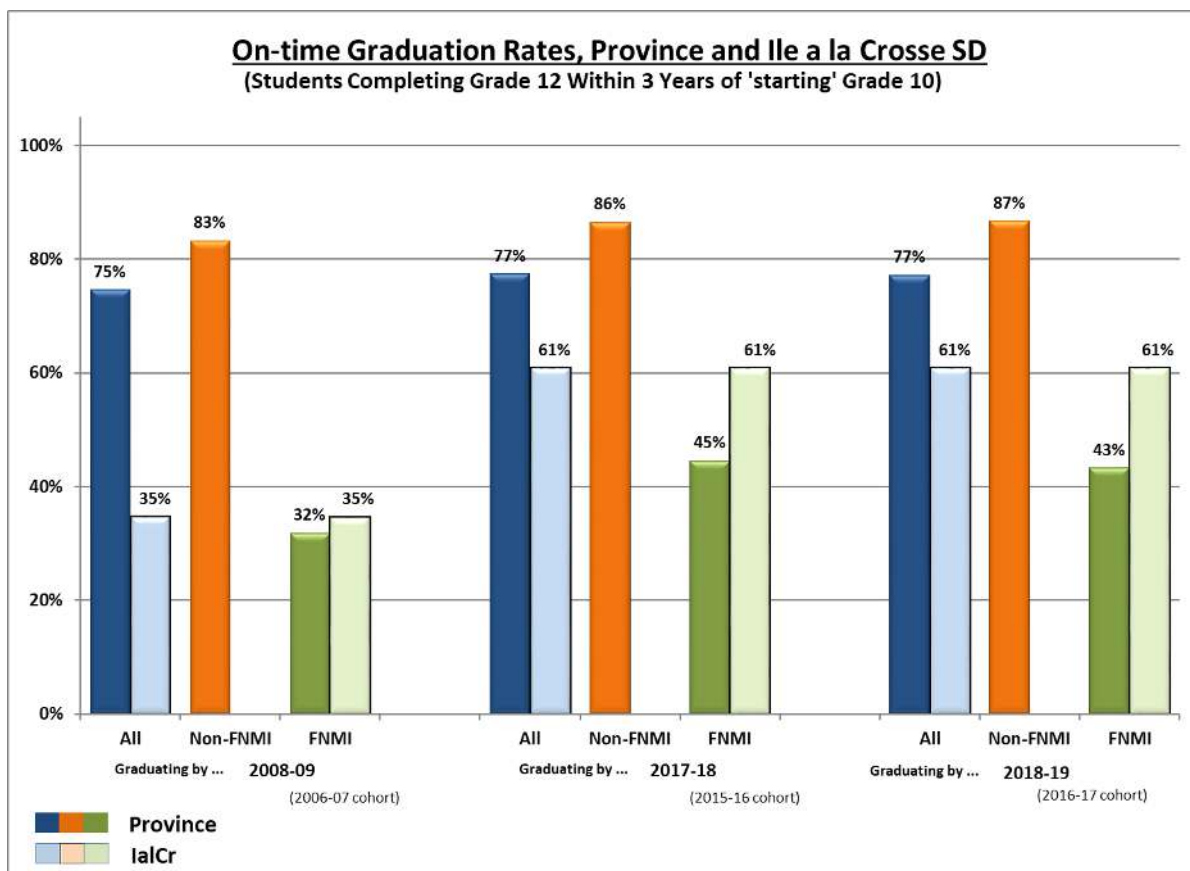
- Development of student transition plans for all students in grades 9 to 12
- Michif 10L, 20L and 30L – locally developed courses of study – made mandatory by Board motion beginning with the 2018-2019 school year
- Credit information was included in student agendas, on the school division web site, in all classrooms, 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
- Colour coding the timetable to ensure student/staff at each grade level are aware of the mandatory courses.

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 reported below.

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



Notes: 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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of results – On-time Graduation Rates (within 3 years)

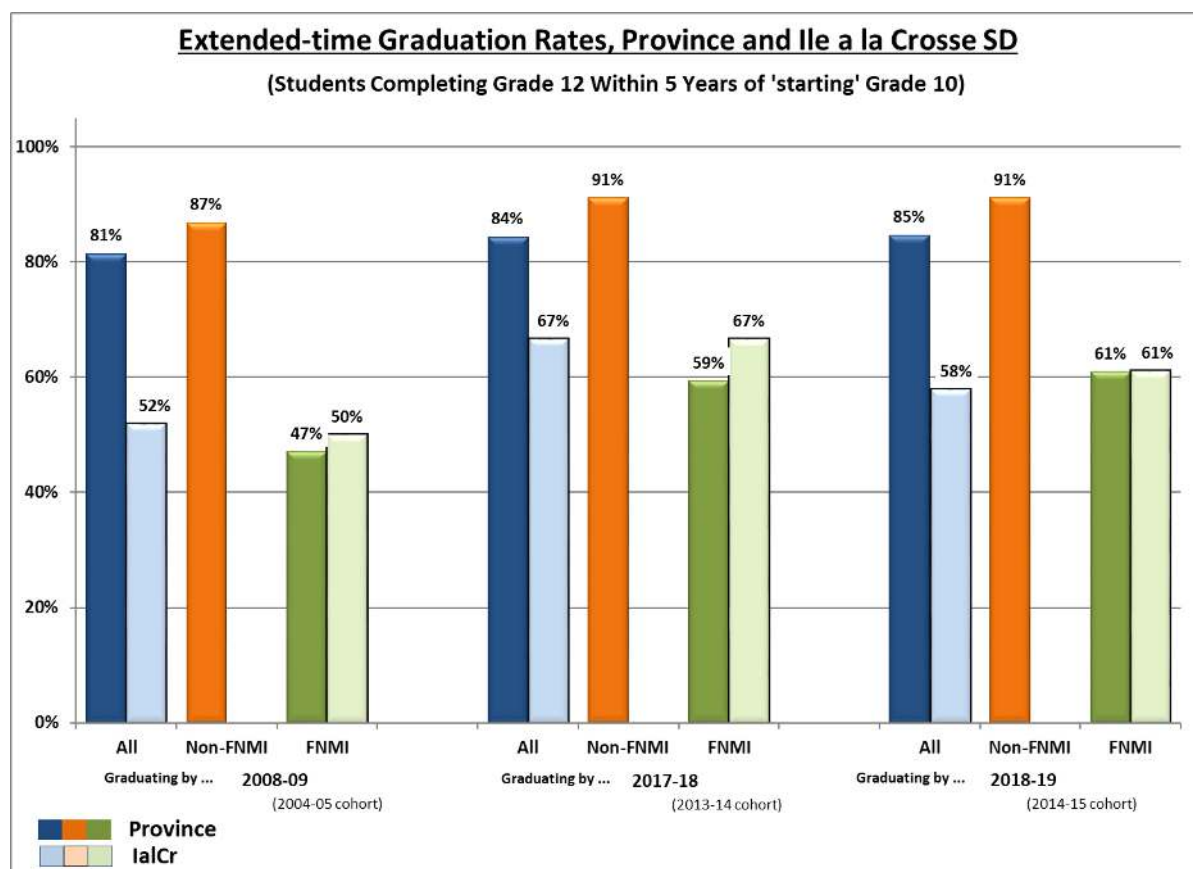
The current three-year provincial graduation rate for all students is 77% (2019) with a target of 85% of students graduating within 3 years by 2020, and the three-year graduation rate for First Nations, Métis and Inuit students is 43 % (2019) with a target of 65% by 2020. The 2019 provincial graduation rate for non-FNMI students is 87% with a target of 91% by 2020.

Ile-a-la-Crosse SD's (2019) 3-year graduation rate was 61% which is 18 percentage points over the 2019 FNMI provincial results. However, the SD's results are under the provincial 2020 target of 65% for FNMI students by 4 percentage points and under the overall provincial target by 24 percentage points. There has been an incremental increase in the Ile-a-la-Crosse School Division's graduation rate and with the right strategies and supports the school division will work towards the target of 85% and exceed the current FNMI target of 65% by 2020.

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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of results – Extended-time Graduation Rates (within 5 years)

The results reported above show a decrease in the extended-time graduation rate for students in Ile-a-la-Crosse School Division (58% in 2018-19 compared to 67% in 2017-18), but this is still an increase from the 2008-09 baseline year (52%).

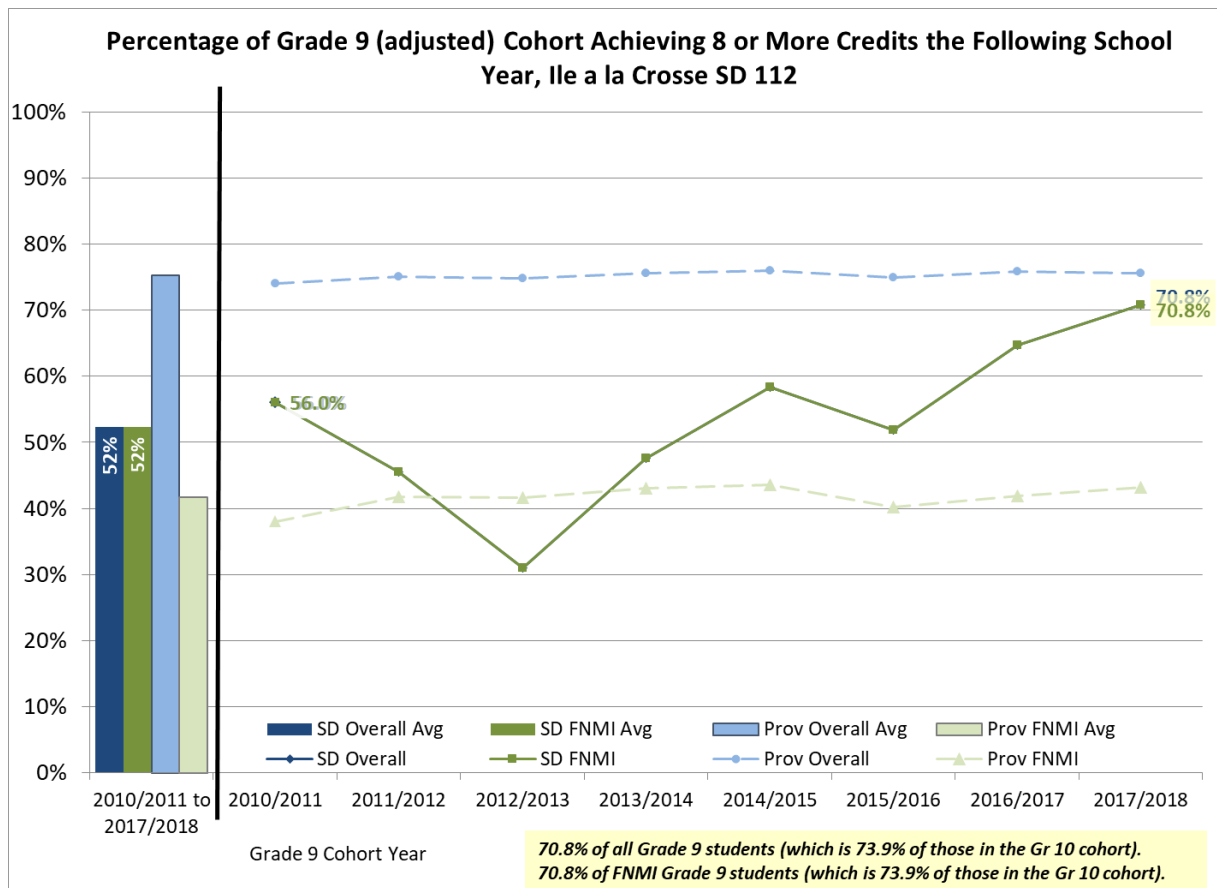
There was a decrease of 6 percentage points in the 5-year graduation rate in Ile-a-la-Crosse from 2017-18 to

2018-19. Since 2007, the SD data has tended to remain the same (baseline data) to now; therefore, the quest to graduate students on time with the appropriate skills and competencies is imperative. The provinces' overall results have remained consistent and so have the results for FNMI students with a slight increase in 2018-19 (61% up from 59%). Ile-a-la-Crosse SD has educational partners where this conversation can be discussed to best accommodate the learners we have and to include the strategies required. Research and promising practices across the province can help to identify bridging opportunities.

Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from every subject in the elementary grades. This measure is intended to show how well grade 9 students adjust in the transition to grade 10. Achieving eight or more credits per year – particularly in grade 10 – is important for steady progress towards graduating on time. 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 – Grade 9 to 10 Transition

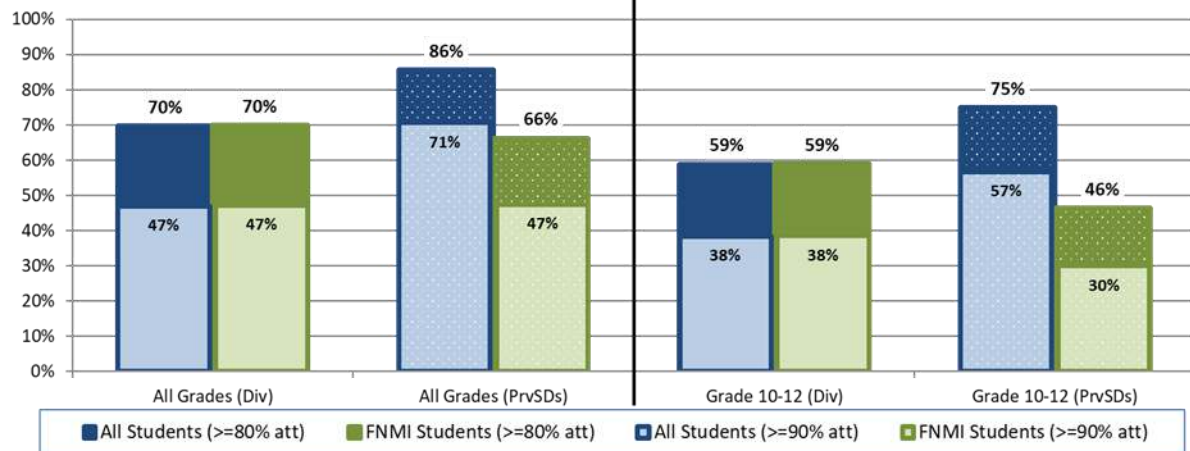
The percentage of grade 9 students achieving eight or more credits the following school year was monitored in two ways – (a) paired trend lines covering the 8-year period and (b) an 8-year average. Analysis of the data shows that the percentage of Ile-a-la-Crosse students leaving Grade 9 who obtain 8 or more credits in their Grade 10 year (a) indicates an increase in students receiving 8 or more credits with some fluctuation (2012/13 and 2015/16) and with an upward trend to 70.8% (for the most recent year). Whereas, (b) the 8-year average shows that 52% of students made the transition by achieving 8 or more credits. There continues to be a significant difference in results between provincial numbers overall and results for the provincial FNMI population. Results for FNMI students in Ile-a-la-Crosse were within 4.8 percentage points of the overall provincial results for 2018-19 (75.5%). The importance of ensuring the reading, writing and math outcomes continuum are met is an area to explore.

Attendance

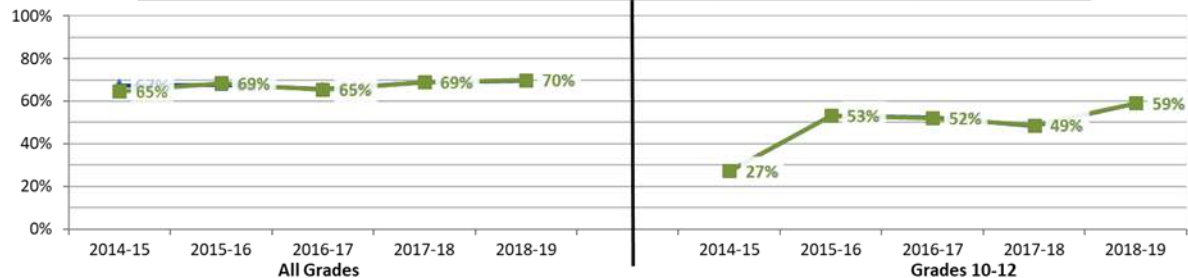
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

Percentage of Students With at Least 80% (and 90%) Attendance, Ile a la Crosse SD 112 and Provincial School Divisions, 2018-19



Student Attendance - Pct of Students with at least 80% Attendance, Ile a la Crosse SD 112, 2014-15 to 2018-19



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% 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, 2019

Analysis of results - Attendance

The results indicate that Ile-a-la-Crosse student attendance (percentage of students attending 80% or more) has remained relatively stable since 2014-15 with a slight increase of 1 percentage point from the previous year at 69 % to 70% in 2018-19. At 70%, the school division's overall student attendance is 4 percentage point above the provincial FNMI results (66%) and behind the overall provincial results (86%) by 16 percentage points. At 59%, results for grade 10-12 students in the division whose attendance of 80% or above is 13 percentage points above the provincial FNMI results (46%) and behind the overall provincial results (75%) by 16 percentage points. The percentage of division students with 90% or greater attendance is on par with the provincial FNMI results at 47% and 24 percentage points behind the provincial results overall (71%). At 38%, results for grade 10-12 students with 90% or greater attendance is 8 percentage points above the provincial FNMI results (30%) and 19 percentage points below the provincial results overall (57%). In the division, 98% of students self-identify as First Nations or Métis. While a consistent trend is that the school division does better than the provincial average for FNMI students, there is opportunity to improve.

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 aspires to surpass the ESSP outcome. The Board's strategic plan and resulting school level plans have contributed to achieve to the target of this priority.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

Actions identified as contributing specifically to this priority in 2018-19 included:

- The collection of EYE-TA data.
- Parent engagement in school and community activities and events. Formation and promotion of Family Fun Night
- 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.
- Focus on transition and information sharing from ECIP.
- Support from specialists when needed and/or available.
- The development of a school-based interdisciplinary team.

Measures for Early Years

Early Years Evaluation

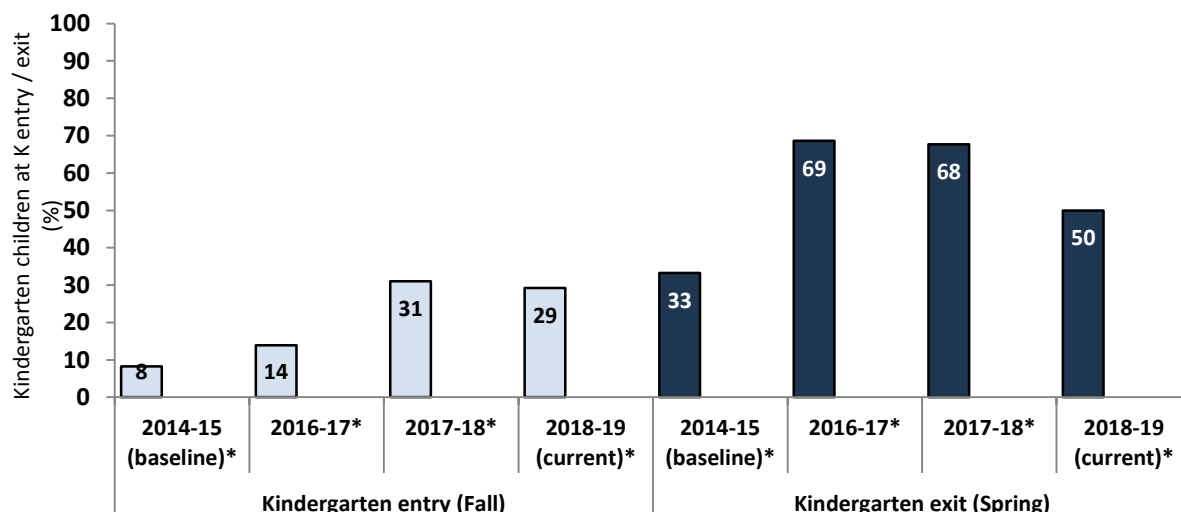
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following graph 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 most recent years, as well as provincial results for the same time period.

**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years
Ile-à-la-Crosse SD 112⁴**



Saskatchewan (all divisions)

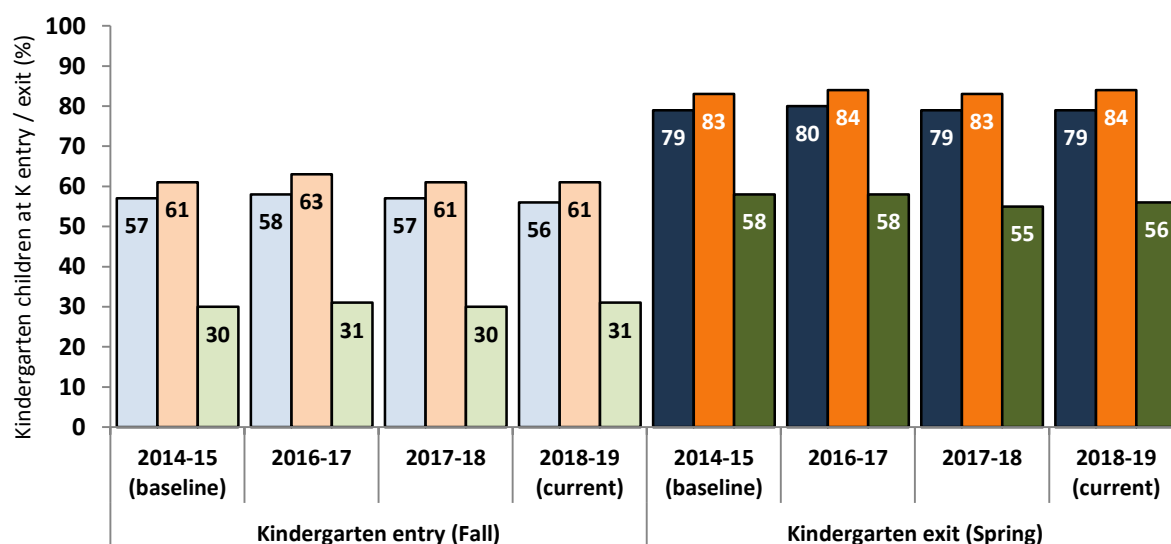


Chart Legend:

| | | | | | |
|---|--|--|---|--|---|
| Tier 1 children (%) at Kindergarten entry; All children | Tier 1 children (%) at Kindergarten exit; All children | Tier 1 children (%) at Kindergarten entry; Non-declared children | Tier 1 children (%) at Kindergarten exit; Non-declared children | Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children | Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children |
|---|--|--|---|--|---|

⁴ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown for some divisions in some years (*) due to too few (or no) children in at least one comparison group.

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs 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.

School division EYE-TA displays 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, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of results – Early Years Evaluation

The percentage of Ile-a-la-Crosse children achieving Tier I by Kindergarten exit in 2017-18 decreased 1 percentage point from the 2016-17 results. In 2018-19, the results decreased a further 18 percentage points to 50%. Results for 2018-19 were below the provincial average of 79% by 34 percentage points and below the provincial results for FNMI students by 6 percentage points. 2018-19 results for the division are inconsistent with the results over the past 5 years. An in-depth analysis of the findings will be conducted to identify the factors that influenced this decrease and to provide the appropriate supports.

School Division: Local School Priority Area

The Ile-a-la-Crosse School Division has four local priorities (listed below in the actions section) it is working on to support work being undertaken in the previously described initiatives.

School division 2018-19 goals aligned with local priority area

Schools have aligned their goals with those of the division in four specific areas.

School division actions taken during the 2018-19 school year to support local priority area

1. Student attendance monitoring – it is the goal to have 90% or better attendance for every student in all grades.
2. Teacher attendance student monitoring – it is the goal to have professional teachers managing all classrooms for at least 90% of the time to make connection to students/parents/caregivers.
3. The Outdoor Education/Wilderness/Experiential Learning curriculum continued to be a focus as a continuum for all grades Pre-K to 12 inclusive.
4. Development of an Early Years wing in the school for PreK-3, PreK-4 and Kindergarten students complete with an indoor experiential play space.

Local Measures for the Attendance Monitoring Priority and the Outdoor Education Priority : Please refer the Student Attendance data display available on page 21

Analysis of results

In 2018-19, the percentage of students in the Ile-a-la-Crosse school division with at least 80% attendance increased by 1 percentage point from 2017-18 and overall by 5 percentage points since 2014-15. In 2018-19, those rates increased by 10 percentage points from the previous year in grades 10 to 12 with an increase overall from 2014-15 of 32 percentage points. The overall results have increased and are above the provincial FNMI rates but below the provincial results in both categories. We anticipate similar results at the high school level with a percentage point or two increase. The goal of 90% or higher was not attained. A more realistic goal will be developed with strategic ways to impact school Action #1 and #2, for teacher-parent contacts. Action #3 has been an ongoing development process and connects to Board's priority. Goal #4 has been achieved.

Demographics

Students

| Grade | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|---------------------|------------|------------|------------|------------|------------|
| Kindergarten | 26 | 31 | 37 | 29 | 27 |
| 1 | 26 | 26 | 32 | 41 | 32 |
| 2 | 32 | 25 | 22 | 21 | 33 |
| 3 | 37 | 33 | 27 | 24 | 21 |
| 4 | 20 | 42 | 33 | 24 | 25 |
| 5 | 30 | 21 | 39 | 31 | 23 |
| 6 | 25 | 27 | 19 | 37 | 33 |
| 7 | 22 | 28 | 27 | 15 | 38 |
| 8 | 27 | 18 | 26 | 27 | 15 |
| 9 | 27 | 27 | 18 | 23 | 27 |
| 10 | 56 | 49 | 47 | 34 | 30 |
| 11 | 21 | 21 | 26 | 27 | 28 |
| 12 | 35 | 31 | 25 | 29 | 32 |
| Total | 384 | 379 | 378 | 362 | 364 |

| | | | | | |
|-------------|----|----|----|----|----|
| PreK | 48 | 53 | 36 | 49 | 52 |
|-------------|----|----|----|----|----|

| Subpopulation Enrolments | Grades | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------------------------|-----------------|------------|------------|------------|------------|------------|
| Self-Identified FNMI | K to 3 | 32 | 105 | 98 | 112 | 112 |
| | 4 to 6 | 47 | 82 | 82 | 91 | 79 |
| | 7 to 9 | 72 | 70 | 69 | 65 | 80 |
| | 10 to 12 | 112 | 101 | 97 | 86 | 87 |
| | Total | 263 | 358 | 346 | 354 | 358 |

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

Staff

| Job Category | FTEs |
|--|-------------|
| Classroom teachers | 26.3 |
| Principals, vice-principals | 3.7 |
| Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists | 10.0 |
| Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks | 4.0 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors | 8.5 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors | 0.0 |
| Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents | 2.0 |
| Total Full-Time Equivalent (FTE) Staff | 54.5 |

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

Senior Management Team

The senior management team consists of two people - the Director of Education/CEO – Dave Dornstauder (past director), Brenda Green (current director); and the Chief Financial Officer—George Luhowy (past CFO) and Jansen Corrigan (current CFO).

Infrastructure and Transportation

School List 2018-2019

| 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 2018-2019

There are no infrastructure projects to report for 2018-19.

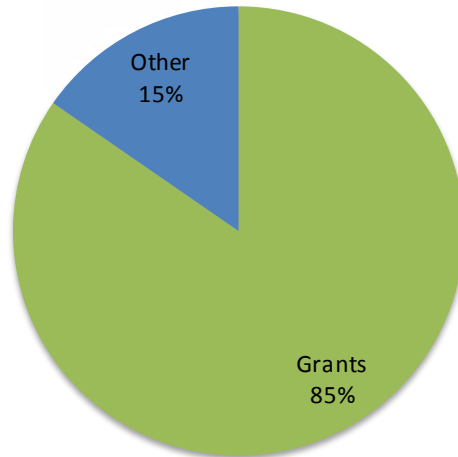
Transportation

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 2018-19, the Ile-a-la-Crosse School Division contracted out bussing services, the successful contractor leases Division owned bus fleet.

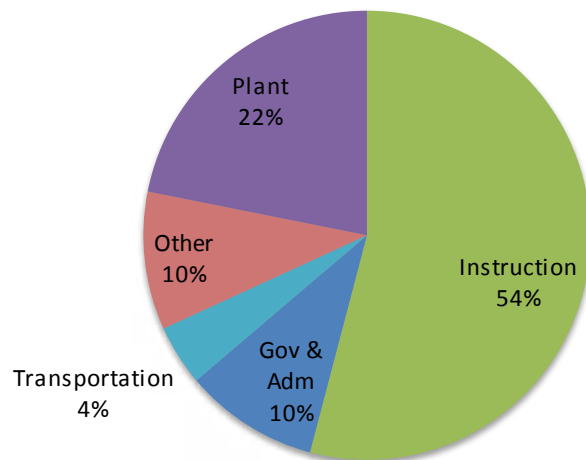
Financial Overview

Summary of Revenue and Expenses

Revenue 2018-19



Expense 2018-19



Budget to Actual Revenue, Expenses and Variances

| | 2019 | 2019 | 2018 | Budget to Actual Variance Over / (Under) | Budget to Actual % Variance | Note |
|---------------------------------------|------------------|------------------|------------------|---|-----------------------------------|------|
| | Budget | Actual | Actual | | | |
| REVENUES | | | | | | |
| Property Taxation | | - | 27,664 | - | | |
| Grants | 6,581,208 | 6,374,725 | 6,452,741 | (206,483) | -3% | |
| Tuition and Related Fees | - | - | 13,220 | - | | |
| School Generated Funds | 74,000 | 218,092 | 128,833 | 144,092 | 195% | 1 |
| Complementary Services | 312,593 | 392,199 | 373,658 | 79,606 | 25% | 2 |
| External Services | 277,876 | 248,025 | 240,247 | (29,851) | -11% | 3 |
| Other | 112,500 | 301,024 | 166,278 | 188,524 | 168% | 4 |
| Total Revenues | 7,358,177 | 7,534,065 | 7,402,641 | 175,888 | 2% | |
| EXPENSES | | | | | | |
| Governance | 100,272 | 134,071 | 102,134 | 33,799 | 34% | 5 |
| Administration | 515,796 | 637,044 | 507,068 | 121,248 | 24% | 6 |
| Instruction | 4,144,842 | 4,303,149 | 4,014,483 | 158,307 | 4% | |
| Plant | 1,542,544 | 1,739,377 | 1,691,976 | 196,833 | 13% | 7 |
| Transportation | 318,605 | 348,569 | 254,038 | 29,964 | 9% | 8 |
| School Generated Funds | 74,700 | 158,551 | 132,518 | 83,851 | 112% | 9 |
| Complementary Services | 261,685 | 297,399 | 335,862 | 35,714 | 14% | 10 |
| External Services | 425,970 | 338,002 | 436,537 | (87,968) | -21% | 11 |
| Other Expenses | 150 | - | 505 | (150) | -100% | 12 |
| Total Expenses | 7,384,564 | 7,956,162 | 7,475,121 | 571,598 | 8% | |
| Surplus (Deficit) for the Year | (26,387) | (422,097) | (72,480) | | | |

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

| Note | Explanation |
|------|--|
| 1 | School significantly increased fundraising efforts and adjustments were needed to reconcile school accounts. |
| 2 | Pre-K revenue was under budgeted by \$20,000 and the division received a \$31,000 grant for a student construction project. |
| 3 | Vacancies in Teacherage units decreased rental revenue for the year. |
| 4 | Reimbursements for Following Their Voices and Traumatic Events Training were not budgeted for. |
| 5 | Board attended several PD events which increased travel costs and PD costs. |
| 6 | Unexpected employee related costs and employee retroactive pay led to being over budget. |
| 7 | Caretaking and Maintenance staff salaries were under budgeted for the year. |
| 8 | Increase in bus insurance costs and increase in school trips caused overage on expense. |
| 9 | Fundraising efforts were increased and as a result expenses increased. Adjustments were needed to reconcile school accounts. |
| 10 | Staff costs increased due to unexpected staffing issues. |
| 11 | Vacancies in Teacherage units decreased expenses for fuel, electricity and maintenance. Amortization was over budgeted. |
| 12 | Budget allowance for miscellaneous expenses that weren't incurred. |

Appendices

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|---------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Corrigal, Jansen | \$4,600 | \$ | \$ | \$ | \$ | \$657 | \$5,257 |
| Durocher, Peter | 3,708 | 2,713 | - | 7,800 | - | 641 | 14,862 |
| Favel, Duane (1) | 5,712 | 2,146 | - | 8,190 | - | 986 | 17,034 |
| Favel, Nathan | 4,916 | 4,435 | - | 7,440 | - | 849 | 17,640 |
| Flett, Barbara | 5,426 | 5,139 | - | 13,009 | 1,259 | 1,063 | 25,896 |
| Laliberte, Alex | 5,603 | 5,883 | - | 6,870 | - | 1,142 | 19,498 |
| Roy, Jolene | 6,783 | 4,331 | - | 6,550 | - | 1,172 | 18,836 |

(1) Chairperson

Personal Services

| Name | Amount |
|--------------------------|-----------|
| Ahenekew, Vince | \$114,489 |
| Belanger, Chellsea | 73,513 |
| Bouvier, Alfred | 73,197 |
| Bouvier, Glen | 91,696 |
| Bouvier, Karen | 89,896 |
| Bouvier-Lemaigre, Krissy | 102,195 |
| Brown, Susan | 89,146 |
| Brown, William | 89,447 |
| Corrigal, Shawna | 68,663 |
| Daigneault, Edna | 91,696 |
| Dalton, David | 89,561 |
| Davies, Evan | 93,326 |
| Desjarlais, Brian | 56,190 |
| Dornstauder, Dave | 182,205 |
| Favel, Elaine | 98,724 |
| Favel, Michelle | 95,424 |
| Gardiner, Anna | 94,446 |

| Name | Amount |
|------------------------|-----------|
| Hoffman, Sharon | \$122,130 |
| Jongerius, Patricia | 89,146 |
| Kent, Delores | 91,815 |
| Kent, Joanne | 54,639 |
| Laliberte, Erin | 96,296 |
| Lambert, Kristina | 93,326 |
| Lancaster, John | 88,039 |
| Luhowy, George | 139,618 |
| McFetridge-Kean, Pat | 98,458 |
| McLean, Beverly | 101,756 |
| McLean, Marina | 91,696 |
| Morin, Rodger | 91,696 |
| Morin-Dubrule, Melissa | 72,438 |
| Perkins, Kaylee | 67,214 |
| Petite, Ashley | 92,379 |
| Ratt, Suzanne | 61,580 |
| Roy, Micheal | 65,062 |

| | |
|--------------|--------|
| George, Alex | 89,146 |
|--------------|--------|

| | |
|-----------------|--------|
| Savoury, Vernon | 93,326 |
|-----------------|--------|

Supplier Payments

| Name | Amount |
|-------------------------------------|----------|
| Enviroway Detergent Man | \$54,806 |
| Federated Co-op Ltd | 159,361 |
| L & D Store | 69,702 |
| Marsh Canada | 100,889 |
| Meadow Lake Home Hardware | 79,516 |
| Municipal Employees Pension Plan | 210,634 |
| Northern Village of Ile-a-la-Crosse | 64,925 |

| Name | Amount |
|--|-----------|
| Northwest Scenic Transport Inc. | \$227,007 |
| Receiver General | 1,285,222 |
| Saskatchewan Health Authority | 88,370 |
| Saskatchewan Power | 273,786 |
| Saskatchewan School Boards Association | 116,032 |
| Saskatchewan Teachers' Federation | 313,769 |
| Supreme Office | 95,361 |

Appendix B - Management Responsibility 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, 2019

Jansen Corrigan

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 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 13, 2019



INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of the Ile a la Crosse School Division No. 112, which comprise the statement of financial position as at August 31, 2019, the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ile a la Crosse School Division No. 112 as at August 31, 2019, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Ile a la Crosse School Division No. 112 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

In preparing the financial statements, management is responsible for assessing the Ile a la Crosse School Division No. 112's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

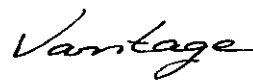
Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script.

Chartered Professional Accountants

North Battleford, Saskatchewan
December 13, 2019

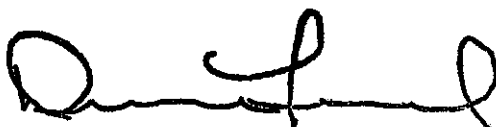
Ile a la Crosse School Division No. 112

Statement of Financial Position
as at August 31, 2019

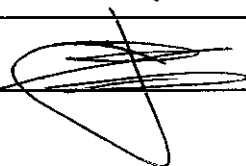
| | 2019 | 2018 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 1,706,945 | 1,337,772 |
| Accounts Receivable (Note 7) | 345,694 | 506,741 |
| Portfolio Investments (Note 3) | 2,104,505 | 2,069,354 |
| Total Financial Assets | 4,157,144 | 3,913,867 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 115,352 | 31,182 |
| Liability for Employee Future Benefits (Note 5) | 77,300 | 72,800 |
| Total Liabilities | 192,652 | 103,982 |
| Net Financial Assets | 3,964,492 | 3,809,885 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 18,612,953 | 19,189,657 |
| Prepaid Expenses | 67,636 | 67,636 |
| Total Non-Financial Assets | 18,680,589 | 19,257,293 |
| Accumulated Surplus (Note 11) | 22,645,081 | 23,067,178 |

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ (Note 12) | \$ | \$ |
| REVENUES | | | |
| Property Taxes and Other Related | - | - | 27,664 |
| Grants | 6,581,208 | 6,374,725 | 6,452,741 |
| Tuition and Related Fees | - | - | 13,220 |
| School Generated Funds | 74,000 | 218,092 | 128,833 |
| Complementary Services (Note 9) | 312,593 | 392,199 | 373,658 |
| External Services (Note 10) | 277,876 | 248,025 | 240,247 |
| Other | 112,500 | 301,024 | 166,278 |
| Total Revenues (Schedule A) | 7,358,177 | 7,534,065 | 7,402,641 |
| EXPENSES | | | |
| Governance | 100,272 | 134,071 | 102,134 |
| Administration | 515,796 | 637,044 | 507,068 |
| Instruction | 4,144,842 | 4,303,149 | 4,014,483 |
| Plant | 1,542,544 | 1,739,377 | 1,691,976 |
| Transportation | 318,605 | 348,569 | 254,038 |
| School Generated Funds | 74,700 | 158,551 | 132,518 |
| Complementary Services (Note 9) | 261,685 | 297,399 | 335,862 |
| External Services (Note 10) | 425,970 | 338,002 | 436,537 |
| Other | 150 | - | 505 |
| Total Expenses (Schedule B) | 7,384,564 | 7,956,162 | 7,475,121 |
| Operating (Deficit) for the Year | (26,387) | (422,097) | (72,480) |
| Accumulated Surplus from Operations, Beginning of Year | 23,067,178 | 23,067,178 | 23,139,658 |
| Accumulated Surplus from Operations, End of Year | 23,040,791 | 22,645,081 | 23,067,178 |

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| | (Note 12) | | |
| Net Financial Assets, Beginning of Year | 3,809,885 | 3,809,885 | 3,402,315 |
| Changes During the Year | | | |
| Operating (Deficit) for the Year | (26,387) | (422,097) | (72,480) |
| Acquisition of Tangible Capital Assets (Schedule C) | (543,443) | (221,587) | (368,187) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | - | - | 23,990 |
| Net Loss on Disposal of Capital Assets (Schedule C) | - | - | 18,620 |
| Write-Down of Tangible Capital Assets (Schedule C) | - | - | 505 |
| Amortization of Tangible Capital Assets (Schedule C) | 847,893 | 798,292 | 844,720 |
| Net Change in Other Non-Financial Assets | - | - | (39,598) |
| Change in Net Financial Assets | 278,063 | 154,607 | 407,570 |
| Net Financial Assets, End of Year | 4,087,948 | 3,964,492 | 3,809,885 |

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, 2019

| | 2019 | 2018 |
|--|------------------|------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating (Deficit) for the Year | (422,097) | (72,480) |
| Add Non-Cash Items Included in Deficit (Schedule D) | 798,292 | 863,845 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 249,717 | (186,238) |
| Cash Provided by Operating Activities | 625,912 | 605,127 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (221,587) | (368,187) |
| Proceeds on Disposal of Tangible Capital Assets | - | 23,990 |
| Cash (Used) by Capital Activities | (221,587) | (344,197) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (35,151) | (15,404) |
| Cash (Used) by Investing Activities | (35,151) | (15,404) |
| INCREASE IN CASH AND CASH EQUIVALENTS | 369,173 | 245,526 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 1,337,772 | 1,092,246 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 1,706,945 | 1,337,772 |

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Tax Levy Revenue | | | |
| Property Tax Levy Revenue | - | - | 45,329 |
| Total Property Tax Revenue | - | - | 45,329 |
| Grants in Lieu of Taxes | | | |
| Federal Government | - | - | 4,747 |
| Provincial Government | - | - | 522 |
| Total Grants in Lieu of Taxes | - | - | 5,269 |
| Deletions from Levy | | | |
| Cancellations | - | - | (761) |
| Other Deletions | - | - | (22,173) |
| Total Deletions from Levy | - | - | (22,934) |
| Total Property Taxes and Other Related Revenue | - | - | 27,664 |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 6,412,765 | 6,181,959 | 6,014,384 |
| Total Ministry Grants | 6,412,765 | 6,181,959 | 6,014,384 |
| Total Operating Grants | 6,412,765 | 6,181,959 | 6,014,384 |
| Capital Grants | | | |
| Ministry of Education Capital Grants | 168,443 | 192,766 | 438,357 |
| Total Capital Grants | 168,443 | 192,766 | 438,357 |
| Total Grants | 6,581,208 | 6,374,725 | 6,452,741 |
| 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 | | | |
| Fundraising | 74,000 | 218,092 | 128,833 |
| Total Non-Curricular Fees | 74,000 | 218,092 | 128,833 |
| Total School Generated Funds Revenue | 74,000 | 218,092 | 128,833 |

Ile a la Crosse School Division No. 112
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 168,443 | 188,531 | 189,364 |
| Other Ministry Grants | - | 88,534 | 88,534 |
| Other Provincial Grants | 137,150 | 82,350 | 80,850 |
| Other Grants | - | 32,784 | - |
| Total Operating Grants | 305,593 | 392,199 | 358,748 |
| Fees and Other Revenue | | | |
| Other Revenue | 7,000 | - | 14,910 |
| Total Fees and Other Revenue | 7,000 | - | 14,910 |
| Total Complementary Services Revenue | 312,593 | 392,199 | 373,658 |
| 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 | | | |
| Other Revenue | 162,876 | 138,025 | 130,247 |
| Total Fees and Other Revenue | 162,876 | 138,025 | 130,247 |
| Total External Services Revenue | 277,876 | 248,025 | 240,247 |
| Other Revenue | | | |
| Miscellaneous Revenue | 35,000 | 139,532 | 86,084 |
| Sales & Rentals | 55,000 | 101,423 | 56,336 |
| Investments | 22,500 | 60,069 | 23,858 |
| Total Other Revenue | 112,500 | 301,024 | 166,278 |
| TOTAL REVENUE FOR THE YEAR | 7,358,177 | 7,534,065 | 7,402,641 |

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 71,413 | 67,905 | 73,697 |
| Professional Development - Board Members | 4,009 | 51,118 | - |
| Professional Development - Advisory Committees | - | - | 10,114 |
| Other Governance Expenses | 24,850 | 15,048 | 18,323 |
| Total Governance Expense | 100,272 | 134,071 | 102,134 |
| Administration Expense | | | |
| Salaries | 374,886 | 509,828 | 382,432 |
| Benefits | 43,992 | 48,794 | 39,908 |
| Supplies & Services | 39,400 | 47,386 | 50,644 |
| Non-Capital Furniture & Equipment | 4,200 | 2,454 | 2,552 |
| Building Operating Expenses | 7,968 | 6,374 | 9,565 |
| Communications | 6,850 | 10,307 | 7,271 |
| Travel | 20,000 | 5,555 | 6,943 |
| Professional Development | 6,000 | 1,733 | 3,140 |
| Amortization of Tangible Capital Assets | 12,500 | 4,613 | 4,613 |
| Total Administration Expense | 515,796 | 637,044 | 507,068 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 2,636,075 | 2,694,264 | 2,601,329 |
| Instructional (Teacher Contract) Benefits | 111,547 | 135,798 | 127,095 |
| Program Support (Non-Teacher Contract) Salaries | 486,144 | 568,371 | 519,348 |
| Program Support (Non-Teacher Contract) Benefits | 142,307 | 145,690 | 122,822 |
| Instructional Aids | 117,298 | 210,653 | 162,758 |
| Supplies & Services | 274,379 | 179,822 | 142,232 |
| Non-Capital Furniture & Equipment | 38,131 | 44,588 | 65,566 |
| Communications | 7,077 | 17,326 | 14,023 |
| Travel | 830 | 26,063 | 18,422 |
| Professional Development | 37,708 | 67,954 | 49,402 |
| Student Related Expense | 184,726 | 165,738 | 143,274 |
| Amortization of Tangible Capital Assets | 108,620 | 46,882 | 48,212 |
| Total Instruction Expense | 4,144,842 | 4,303,149 | 4,014,483 |

Ile a la Crosse School Division No. 112
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 289,323 | 419,673 | 394,313 |
| Benefits | 61,604 | 77,894 | 72,117 |
| Supplies & Services | 24,741 | 10,092 | 14,025 |
| Non-Capital Furniture & Equipment | - | 34,889 | 26,285 |
| Building Operating Expenses | 692,376 | 557,583 | 527,185 |
| Communications | 2,500 | 3,678 | 4,515 |
| Travel | 10,000 | 29,389 | 20,885 |
| Professional Development | 1,000 | - | - |
| Amortization of Tangible Capital Assets | 461,000 | 606,179 | 632,651 |
| Total Plant Operation & Maintenance Expense | 1,542,544 | 1,739,377 | 1,691,976 |
| Student Transportation Expense | | | |
| Salaries | 101,513 | - | 103,214 |
| Benefits | 33,084 | 457 | 22,558 |
| Supplies & Services | 56,115 | 30,173 | 57,991 |
| Non-Capital Furniture & Equipment | 20,000 | 2,515 | 26,371 |
| Building Operating Expenses | 4,500 | 6,183 | 19 |
| Communications | 700 | 2,103 | 1,325 |
| Travel | 2,000 | 3,029 | 3,703 |
| Contracted Transportation | - | 265,252 | - |
| Amortization of Tangible Capital Assets | 100,693 | 38,857 | 38,857 |
| Total Student Transportation Expense | 318,605 | 348,569 | 254,038 |
| School Generated Funds Expense | | | |
| School Fund Expenses | 74,000 | 158,551 | 132,518 |
| Amortization of Tangible Capital Assets | 700 | - | - |
| Total School Generated Funds Expense | 74,700 | 158,551 | 132,518 |

Ile a la Crosse School Division No. 112
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 69,054 | 52,369 | 110,970 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 109,701 | 152,138 | 132,385 |
| Instructional Aids | 38,000 | 33,793 | 50,742 |
| Supplies & Services | 6,000 | 11,230 | 42 |
| Non-Capital Furniture & Equipment | - | 1,161 | - |
| Building Operating Expenses | 3,000 | 21,584 | 12,442 |
| Communications | 750 | 750 | 2,055 |
| Professional Development (Non-Salary Costs) | 4,500 | 2,700 | 2,896 |
| Student Related Expenses | 21,600 | 7,375 | 9,525 |
| Contracted Transportation & Allowances | 5,000 | - | - |
| Amortization of Tangible Capital Assets | 4,080 | 14,299 | 14,805 |
| Total Complementary Services Expense | 261,685 | 297,399 | 335,862 |
| External Service Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 86,646 | 112,286 | 113,131 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | - | - | 20 |
| Instructional Aids | 3,250 | - | 99 |
| Supplies & Services | 5,300 | 913 | 906 |
| Non-Capital Furniture & Equipment | 3,600 | 5,466 | 7,868 |
| Building Operating Expenses | 155,124 | 130,369 | 184,757 |
| Communications | 3,400 | 1,506 | 3,354 |
| Professional Development (Non-Salary Costs) | 900 | - | - |
| Student Related Expenses | 7,450 | - | 2,200 |
| Amortization of Tangible Capital Assets | 160,300 | 87,462 | 105,582 |
| Loss on Disposal of Tangible Capital Assets | - | - | 18,620 |
| Total External Services Expense | 425,970 | 338,002 | 436,537 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 150 | - | - |
| Total Interest and Bank Charges | 150 | - | - |
| Write-Down of Tangible Capital Assets | - | - | 505 |
| Total Other Expense | 150 | - | 505 |
| TOTAL EXPENSES FOR THE YEAR | 7,384,564 | 7,956,162 | 7,475,121 |

Ile a la Crosse School Division No. 112

| | Land | Land Improvements | Buildings | Buildings | Short-Term | School Buses | Other Vehicles | Furniture and Equipment | Computer Hardware and Equipment | 2018 | 2019 | 2018 |
|---|----------------|-------------------|-------------------|------------------|-----------------|-----------------|------------------|-------------------------|---------------------------------|-------------------|------|------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Tangible Capital Assets - at Cost | | | | | | | | | | | | |
| Opening Balance as of September 1 | 136,162 | 674,194 | 22,382,045 | 987,110 | 494,293 | 548,659 | 1,400,161 | 454,373 | 27,076,997 | 26,754,975 | | |
| Additions/Purchases | - | 24,168 | 27,485 | 67,905 | - | - | - | 102,030 | 221,587 | 368,187 | | |
| Disposals | - | - | - | - | - | - | - | - | - | (45,660) | | |
| Write-Downs | - | - | - | - | - | - | - | - | - | (505) | | |
| Closing Balance as of August 31 | 136,162 | 698,362 | 22,409,530 | 1,055,015 | 494,293 | 548,659 | 1,400,161 | 556,403 | 27,298,584 | 27,076,997 | | |
| Tangible Capital Assets - Amortization | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 213,858 | 4,917,779 | 718,262 | 230,123 | 302,825 | 1,056,944 | 447,549 | 7,887,340 | 7,045,670 | | |
| Amortization of the Period | - | 33,015 | 597,231 | 66,663 | 25,288 | 13,569 | 59,113 | 3,413 | 798,292 | 844,720 | | |
| Disposals | - | - | - | - | - | - | - | - | - | (3,050) | | |
| Closing Balance as of August 31 | N/A | 246,873 | 5,515,010 | 784,925 | 255,411 | 316,394 | 1,116,057 | 450,962 | 8,685,632 | 7,887,340 | | |
| Net Book Value | | | | | | | | | | | | |
| Opening Balance as of September 1 | 136,162 | 460,336 | 17,464,266 | 268,848 | 264,170 | 245,834 | 343,217 | 6,824 | 19,189,657 | 19,709,305 | | |
| Closing Balance as of August 31 | 136,162 | 451,489 | 16,894,520 | 270,090 | 238,882 | 232,265 | 284,104 | 105,441 | 18,612,953 | 19,189,657 | | |
| Change in Net Book Value | - | (8,847) | (569,746) | 1,242 | (25,288) | (13,569) | (59,113) | 98,617 | (576,704) | (519,648) | | |
| Disposals | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | - | - | - | - | - | 45,660 | | |
| Accumulated Amortization | - | - | - | - | - | - | - | - | - | 3,050 | | |
| Net Cost | - | - | - | - | - | - | - | - | - | 42,610 | | |
| Price of Sale | - | - | - | - | - | - | - | - | - | 23,990 | | |
| (Loss) on Disposal | - | - | - | - | - | - | - | - | - | (18,620) | | |

Sch C

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2019

| | 2019 | 2018 |
|--|----------------|----------------|
| | \$ | \$ |
| Non-Cash Items Included in Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 798,292 | 844,720 |
| Net Loss on Disposal of Tangible Capital Assets (Schedule C) | - | 18,620 |
| Write-Down of Tangible Capital Assets (Schedule C) | - | 505 |
| Total Non-Cash Items Included in Deficit | 798,292 | 863,845 |

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019

| | 2019 | 2018 |
|---|----------------|------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease (Increase) in Accounts Receivable | 161,047 | (133,808) |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 84,170 | (18,732) |
| Increase in Liability for Employee Future Benefits | 4,500 | 5,900 |
| (Increase) in Prepaid Expenses | - | (39,598) |
| Total Net Change in Non-Cash Operating Activities | 249,717 | (186,238) |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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) 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 \$ 77,300 (2018 - \$ 72,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related amortization of \$ 798,291 (2018 - \$ 844,720) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

c) Financial Instruments

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

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

d) Financial Assets

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

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with 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 includes provincial grants receivable and other receivables. Provincial grants receivable represent capital 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.

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Portfolio Investments consist of guaranteed investment certificates (GICs) with CIBC. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2(c).

e) Non-Financial Assets

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

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

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

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

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

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

f) Liabilities

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

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

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

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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.

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were 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. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation year.

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2019 | 2018 |
|--|---------------------|---------------------|
| Portfolio investments in the cost or amortized cost category: | <u>Cost</u> | <u>Cost</u> |
| GICs with CIBC | \$ 2,104,505 | \$ 2,069,354 |
| Total portfolio investments | \$ 2,104,505 | \$ 2,069,354 |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Amortization of TCA | 2019 Actual | 2018 Actual |
|------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Governance | \$ 119,023 | \$ 15,048 | \$ - | \$ 134,071 | \$ 102,134 |
| Administration | 558,622 | 73,809 | 4,613 | 637,044 | 507,068 |
| Instruction | 3,544,123 | 712,144 | 46,882 | 4,303,149 | 4,014,483 |
| Plant | 497,567 | 635,631 | 606,179 | 1,739,377 | 1,691,976 |
| Transportation | 457 | 309,255 | 38,857 | 348,569 | 254,038 |
| School Generated Funds | - | 158,551 | - | 158,551 | 132,518 |
| Complementary Services | 204,507 | 78,593 | 14,299 | 297,399 | 335,862 |
| External Services | 112,286 | 138,254 | 87,462 | 338,002 | 436,537 |
| Other | - | - | - | - | 505 |
| TOTAL | \$5,036,585 | \$2,121,285 | \$ 798,292 | \$ 7,956,162 | \$7,475,121 |

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, 2019.

Details of the employee future benefits are as follows:

| | 2019 | 2018 |
|--|-------|-------|
| Long-term assumptions used: | | |
| Discount rate at end of period | 1.93% | 3.00% |
| 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 |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

| Liability for Employee Future Benefits | 2019 | 2018 |
|---|------------------|------------------|
| Accrued Benefit Obligation - beginning of year | \$ 76,500 | \$ 94,300 |
| Current period service cost | 5,800 | 6,200 |
| Interest cost | 2,400 | 2,600 |
| Benefit payments | (7,900) | (6,200) |
| Actuarial (gains) losses | 7,900 | (20,400) |
| Plan amendments | 2,800 | - |
| Accrued Benefit Obligation - end of year | 87,500 | 76,500 |
| Unamortized Net Actuarial (Losses) | (10,200) | (3,700) |
| Liability for Employee Future Benefits | \$ 77,300 | \$ 72,800 |

| Employee Future Benefits Expense | 2019 | 2018 |
|---|------------------|------------------|
| Current period service cost | \$ 5,800 | \$ 6,200 |
| Amortization of net actuarial loss | 1,400 | 3,300 |
| Plan amendments | 2,800 | - |
| Benefit cost | 10,000 | 9,500 |
| Interest cost | 2,400 | 2,600 |
| Total Employee Future Benefits Expense | \$ 12,400 | \$ 12,100 |

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

| | 2019 | | 2018 |
|---|-------------|--------------|--------------|
| | STRP | TOTAL | TOTAL |
| Number of active School Division members | 31 | 31 | 31 |
| Member contribution rate (percentage of salary) | 9.50% | 9.50% | 11.30% |
| Member contributions for the year | \$ 250,286 | \$ 250,286 | \$ 366,695 |

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:

| | 2019 | 2018 |
|--|--------------|--------------|
| | | |
| Number of active School Division members | 33 | 33 |
| Member contribution rate (percentage of salary) | 9.00% | 8.15% |
| School Division contribution rate (percentage of salary) | 9.00% | 8.15% |
| Member contributions for the year | \$ 105,317 | \$ 95,893 |
| School Division contributions for the year | \$ 105,317 | \$ 95,893 |
| Actuarial extrapolation date | Dec/31/2018 | Dec/31/2017 |
| Plan Assets (in thousands) | \$ 2,487,505 | \$ 2,469,995 |
| Plan Liabilities (in thousands) | \$ 2,024,269 | \$ 2,015,818 |
| Plan Surplus (in thousands) | \$ 463,236 | \$ 454,177 |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

7. ACCOUNTS RECEIVABLE

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

| | 2019 | | | 2018 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Provincial Grants Receivable | \$ 269,914 | \$ - | \$ 269,914 | \$ 269,914 | \$ - | \$ 269,914 |
| Other Receivables | 75,780 | - | 75,780 | 236,827 | - | 236,827 |
| Total Accounts Receivable | \$ 345,694 | \$ - | \$ 345,694 | \$ 506,741 | \$ - | \$ 506,741 |

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2019 | 2018 |
|---|-------------------|------------------|
| Accrued Salaries and Benefits | \$ 97,785 | \$ 19,346 |
| Supplier Payments | - | 11,836 |
| Damage Deposits and Other Payables | 17,567 | - |
| Total Accounts Payable and Accrued Liabilities | \$ 115,352 | \$ 31,182 |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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:

| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs | Community and Interagency | Other Programs | 2019 | 2018 |
|--|-----------------------|----------------------------------|-----------------------|------------------|------------------|
| Revenues: | | | | | |
| Operating Grants | \$ 188,531 | \$ 51,350 | \$ 152,318 | \$ 392,199 | \$ 358,748 |
| Fees and Other Revenues | - | - | - | - | 14,910 |
| Total Revenues | 188,531 | 51,350 | 152,318 | 392,199 | 373,658 |
| Expenses: | | | | | |
| Salaries & Benefits | 52,369 | 64,274 | 87,864 | 204,507 | 243,355 |
| Instructional Aids | 6,037 | 7,593 | 20,163 | 33,793 | 50,742 |
| Supplies and Services | - | - | 11,230 | 11,230 | 42 |
| Non-Capital Equipment | - | - | 1,161 | 1,161 | - |
| Building Operating Expenses | - | - | 21,584 | 21,584 | 12,442 |
| Communications | - | 750 | - | 750 | 2,055 |
| Professional Development (Non-Salary Costs) | - | 2,700 | - | 2,700 | 2,896 |
| Student Related Expenses | - | - | 7,375 | 7,375 | 9,525 |
| Amortization of Tangible Capital Assets | 1,507 | - | 12,792 | 14,299 | 14,805 |
| Total Expenses | 59,913 | 75,317 | 162,169 | 297,399 | 335,862 |
| Excess (Deficiency) of Revenues over Expenses | \$ 128,618 | \$ (23,967) | \$ (9,851) | \$ 94,800 | \$ 37,796 |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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 | 2019 | 2018 |
|--|-------------------|--------------------|--------------------|---------------------|
| Revenues: | | | | |
| Operating Grants | \$ 110,000 | \$ - | \$ 110,000 | \$ 110,000 |
| Fees and Other Revenues | - | 138,025 | 138,025 | 130,247 |
| Total Revenues | 110,000 | 138,025 | 248,025 | 240,247 |
| Expenses: | | | | |
| Salaries & Benefits | 112,286 | - | 112,286 | 113,151 |
| Instructional Aids | - | - | - | 99 |
| Supplies and Services | | 913 | 913 | 906 |
| Non-Capital Equipment | - | 5,466 | 5,466 | 7,868 |
| Building Operating Expenses | - | 130,369 | 130,369 | 184,757 |
| Communications | - | 1,506 | 1,506 | 3,354 |
| Student Related Expenses | | - | - | 2,200 |
| Amortization of Tangible Capital Assets | 68 | 87,394 | 87,462 | 105,582 |
| Loss on Disposal of Tangible Capital Assets | - | - | - | 18,620 |
| Total Expenses | 112,354 | 225,648 | 338,002 | 436,537 |
| (Deficiency) of Revenues over Expenses | \$ (2,354) | \$ (87,623) | \$ (89,977) | \$ (196,290) |

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. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Details of accumulated surplus are as follows:

| | August 31 2018 | Additions during the year | Reductions during the year | August 31 2019 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 19,189,657 | \$ 221,587 | \$ 798,291 | \$ 18,612,953 |
| | 19,189,657 | 221,587 | 798,291 | 18,612,953 |
| S.286 pre-April 2009 capital reserves (1) | 1,894,199 | - | - | 1,894,199 |
| PMR maintenance project allocations (2) | 168,443 | 192,766 | 107,789 | 253,420 |
| Designated Assets: | | | | |
| Capital Projects: | | | | |
| Designated for tangible capital asset expenditures | 733,683 | - | - | 733,683 |
| | 733,683 | - | - | 733,683 |
| Other: | | | | |
| School generated funds | - | 60,334 | - | 60,334 |
| | - | 60,334 | - | 60,334 |
| Unrestricted Surplus | 1,081,196 | 9,296 | - | 1,090,492 |
| Total Accumulated Surplus | \$ 23,067,178 | \$ 483,983 | \$ 906,080 | \$ 22,645,081 |

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the Minister of Education.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 26, 2018 and the Minister of Education on August 22, 2018.

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

13. 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 impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2019 was:

| August 31, 2019 | | | | | |
|------------------------|-------------------|------------------|-------------|-------------|-------------------|
| | Total | 0-30 days | 30-60 days | 60-90 days | Over 90 days |
| Grants Receivable | \$ 269,914 | \$ - | \$ - | \$ - | \$ 269,914 |
| Other Receivables | 26,663 | 26,663 | - | - | - |
| Net Receivables | \$ 296,577 | \$ 26,663 | \$ - | \$ - | \$ 269,914 |

Receivable 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, 2019 | | | | | |
|--|-------------------|-------------------|--------------------|--------------|-------------|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Accounts payable and accrued liabilities | \$ 115,352 | \$ 115,352 | \$ - | \$ - | \$ - |
| Total | \$ 115,352 | \$ 115,352 | \$ - | \$ - | \$ - |

ILE-A-LA-CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

iii) Market Risk

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

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 a Canada Bank, denominated in Canadian currency.
- Investing in GICs and term deposits for short terms at fixed interest rates.

14. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into a wrongful dismissal settlement at a total cost of \$75,098.