



2019-20 ANNUAL REPORT

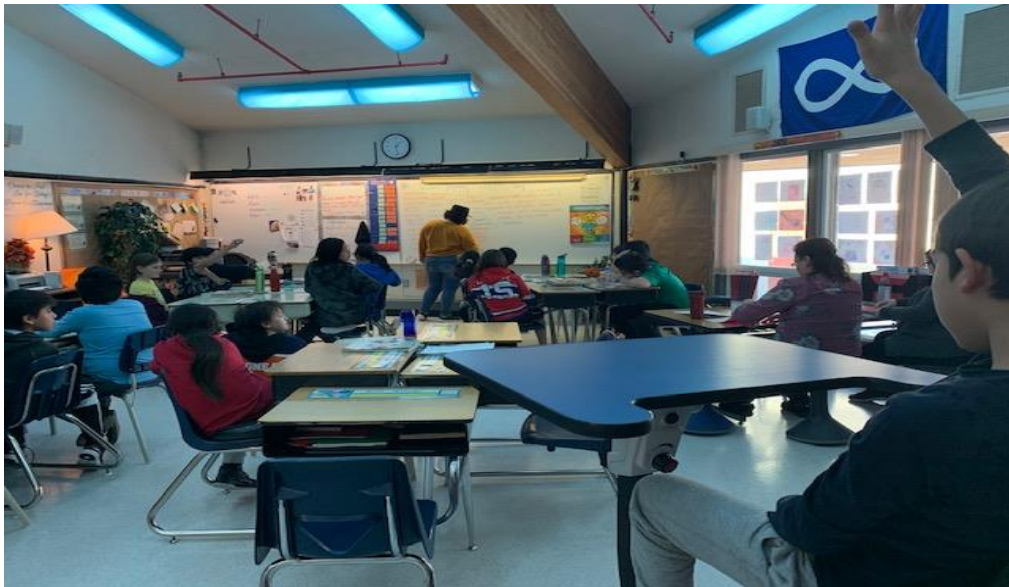


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School Division Contact Information

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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Ile-a-la Crosse School Division #112 is pleased to provide the ministry and the residents of the school division with the 2019-20 annual report. This report presents an overview of Ile-a-la Crosse School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Duane Favel', written on a light background.

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 2019-20 fiscal year. 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 with the school division plan. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

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. The 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, 2020 are:

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

School Community Councils

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

1. *The Education Regulations, 2019* 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 level 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.

Research shows that students achieve at higher levels in schools when parents, guardians and other community members are involved in their children's education.

In the past, the Ile-a-la Crosse School Division Board of Education established one School Community Council (SCC) to serve the school division's two schools as required by legislation. During 2019-20 school year, two SCCs functioned independently, one SCC to represent each school. The schools reached out parents to encourage participation on the SCC to co-construct the SCC's actions for the year. The high school supported mental health and well-being, and the elementary school focused on literacy initiatives. As well, the two SCCs have supported actions that encourages community and parent involvement. These programs vary and are unique to each school.

The provincial Education Sector Strategic Plan (ESSP), the 2019-20 Board of Education's Strategic Plan (Level 2) and both schools' plans (Level 3) provided actions that were responsive to the results of the Ile-a-la Crosse School Division's data. The SCC was then responsive to the Level 2 school plans.

The SCC acts as a mechanism for connecting the schools' work and the community. In 2019-20, the goal was to increase parental/caregiver engagement and this included activities such as:

- Planning special events such as staff appreciation; encouraging parental engagement strategies, such as involvement for teacher conferences; Ministry SCC Feedback (Meadow Lake); mental health and well-being strategies (youth conference); coffee house events (Christmas, Parent Night); parental input on outdoor kitchen, support land-based learning experiences in the outdoor kitchen, literacy nights, and math challenge nights.

The two SCCs met four times this year and it was comprised of the school principal, teacher(s), parents/caregivers, students, elders (HS), and the Student Support Worker (HS). The Board provides \$2,000 to the SCC annually. Those funds were used to support the actions identified in the SCC's work plan. The SCC structure continues to evolve.

School Division Profile

About Us

Ile-a-la Crosse School Division is located in northwest 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 with 97.2% of the population identify as Aboriginal (2016 census data). ¹The youth under 20 years of age is 39% of the population.²

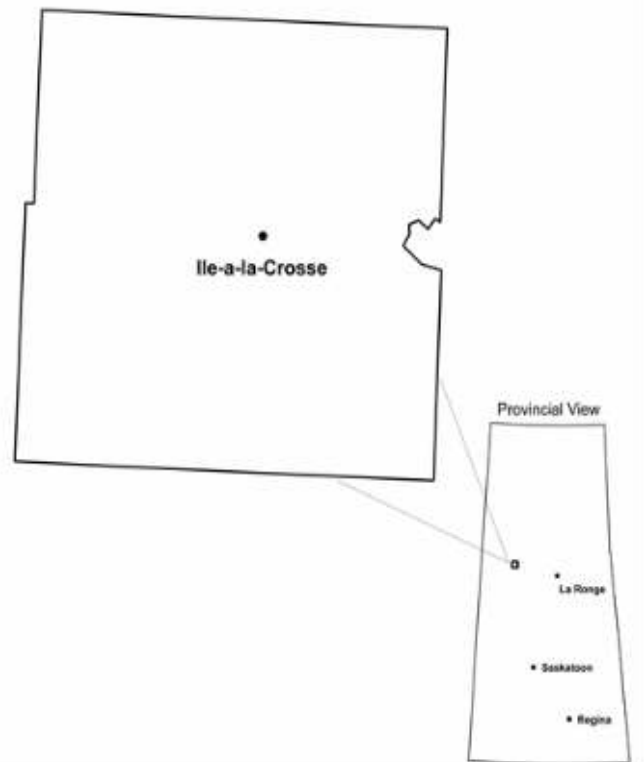
There are two schools in the Ile-a-la Crosse School Division. Both are located within the village of Ile-a-la Crosse, serving the village and surrounding rural area. The Ile-a-la Crosse School Division serves approximately 380 students in a community of 1,296 people.

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, post-secondary institutes, 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.

Ile-a-la-Crosse
SD No. 112
June 2019



¹Statistic Canada. Census Profile, 2016.

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

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

Division Philosophical Foundation

Division Mandate

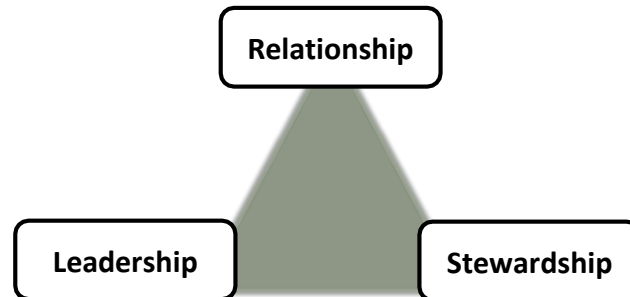
Through *The Education Act, 1995* the Minister of Education has vested in the Board of Education the power and authority to govern the school division. Accordingly, the mandate of the Board is to provide the students within the school division the required curriculum and to ensure that they are successfully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

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

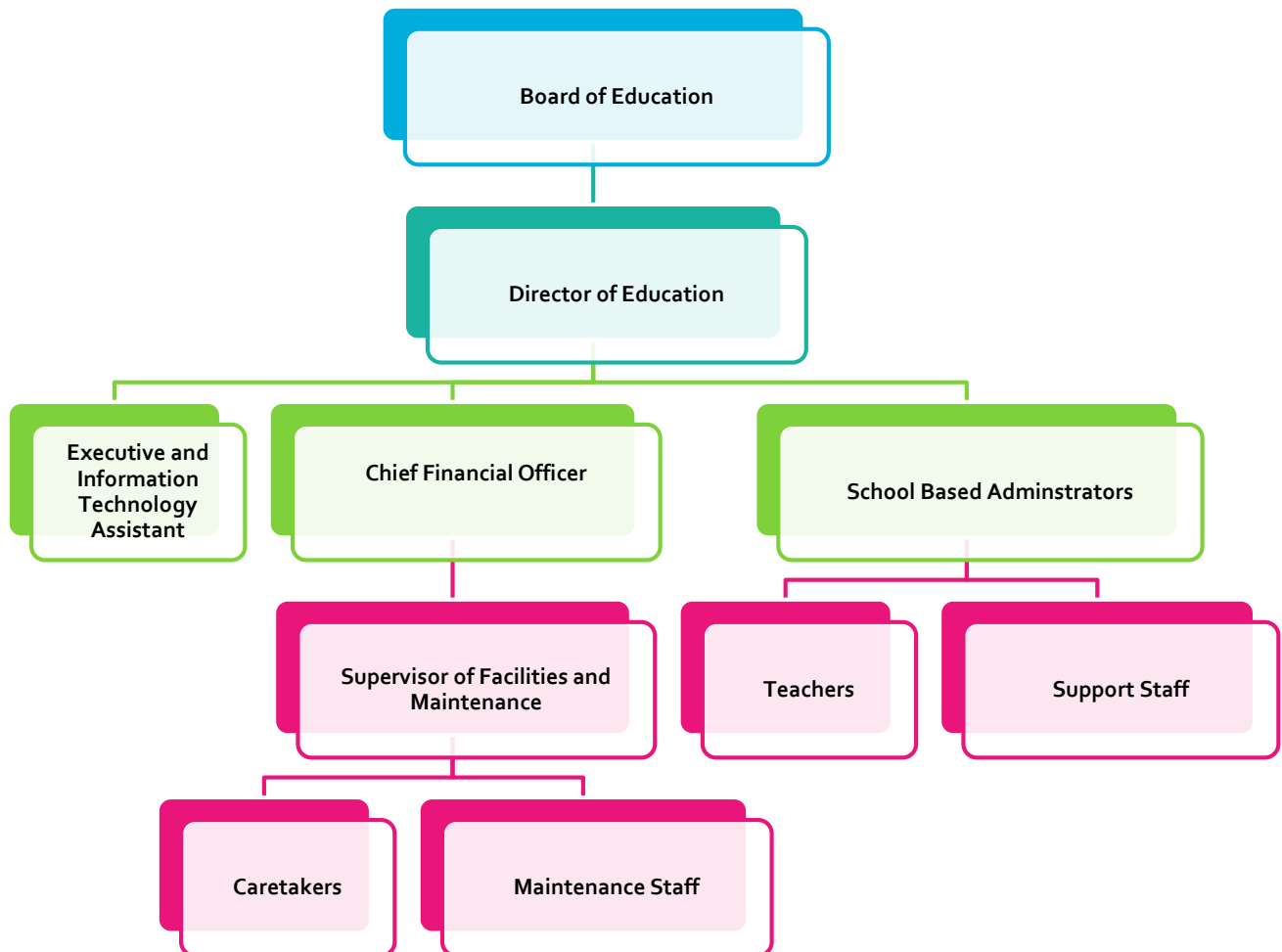
Leadership *The act of guiding or directing in a transformative, professional and collaborative way as leaders of leaders.*

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 to promote student academic achievement and well-being. These relationships are intended to connect students and staff to community partners that could inspire career and work exploration with the purpose to provide school experiences that are engaging and everlasting.

The school division has established partnerships that bring a wide range programming options to support academic transitions and healthy well-being for students. Activities that occurred are in 2019-20 are:

- Martin Initiative Foundation's greenhouse initiative transpired into a four-year strategic plan to involve staff, students, Elders, and Sakitawak Development Corporation, WDusk Group (green energy) focused on sustainable food practices along with economic development opportunities;
- Saskatchewan Health Authority provided services such as dental service, immunizations, public health presentations and provided ways students could find resources that introduced them career options such as nursing;
- DEPTth Lab and Smart Platform, Johnson-Shoyoma, Technology established introductory development for a technology platform for land-based learning and mental health;
- Northlands College and Gabriel Dumont Technical Institute continued to collaborate with the school division on delivering programming to provide students opportunities for completing Grade 12 while embedding career exploration through post-secondary;
- Saskatchewan Housing Corporation continued to provide experiential learning in the area of trades;
- Village of Ile-a-la Crosse continued to provide a seat on the board for the SRC president; and
- Northwest School Division continued to provide contracted student services that included speech and language pathologists, occupational therapy and educational psychology for responsive learning supports to students.

The Saskatchewan Health Authority (SHA) continued to offer support such as 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. In response to COVID-19 pandemic, the SHA continued to support best practices for sanitization and support to the school division.

The division continues to work to review the integrated services model in which partner agencies support the students' physical, social, and psychological needs continue to be met. The Partnership MOU was reviewed this year with the intention to revisit the deliverables to better suit the current context status of the community. This approach recognizes that students who are healthy and happy have a greater capacity to learn and to succeed in school and in life.

Program Overview

The Board of Education priorities align with the ESSP while ensuring that the students in Ile-a-la-Crosse School Division are honoured for who they are. The majority of students in the division are of Métis ancestry including First Nations so integration of Indigenous knowledge is expected. Concurrently, like other students, the Rossignol students have different learning styles, interests, in age and with individual strengths and needs. Therefore, providing optimal education experiences for all students, along with high expectations are the standard, with opportunities to differentiate supports. As for all provincial school divisions' teachers, Saskatchewan curriculum guides the teachers to support the diversity of student's learning progressions while the broad areas of learning, cross-curricular competencies, and adaptations supports relevance for the students.

The learning programming integrates *Following their Voices'* indicators. As students continued to engage in their areas of interest with high expectations, deeper commitment to learning interests occurred. Locally developed courses continued to be offered: Robotics, Construction 30 & Practical Applied Arts combined with Construction 10 and 20. The learning program continues to prioritize reading, writing and math with the intent of student engagement. Due to COVID-19 school closures, technology became embedded (Google Classroom and Seesaw). This year's programming remained status quo with a few new initiatives (*).

Programming continued in 2019-20 to support increased academic success and student well-being such as:

- Michif language instruction in K-12;
- *Métis Elementary Learning and Language Program discussions;
- *Regional Youth Conference planned (postponed because of COVID);
- *Regional Career Fair planned (postponed because of COVID);
- Lifeguard, hunter safety, and canoeing certifications;
- Prekindergarten, Ministry funded and in partnership with the Aboriginal Headstart Program;
- Environmental and traditional knowledge programming offered via programming at the Amiskowisti Outdoor and Wilderness Site;
- *Elementary Outdoor Kitchen—traditional knowledge experiences such as preparation of fish, minsapoy (blueberries), bannock on a stick;
- Music instruction, in particular the fiddle which is an integral part of Métis culture; and,
- An Elders' Program that includes the daily involvement and availability of Elders in both schools.

Other educational services included:

- Driver education;
- Nutrition Programs in both schools; and,
- Recreational programming was 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. This position is 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. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- 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.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [*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 ESSP. *Inspiring Success* guides and informs 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.

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.

School division goals aligned with Reading, Writing and Math at Grade Level outcome

Ile-a-la Crosse School Division goals align with the ESSP outcomes. The Board's strategic plan resulted in an elementary school plan with goals focusing on both the reading, writing, and math (2013). High school was engaged in phase 1 (data literacy, learning walks (K-12), outcome-based assessment).

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

Specific actions related to the above included:

1. Provided professional development and resources to provide best instruction for K-grade 3, and for grades 4-12 provide targeted supports:
 - Embedding learning walks (K-12), data walls (elementary)
 - Writing exemplars, graphic organizers (K-8)
 - Writing consistencies (K-12)
 - Cultural responsive integration
2. Implemented Response to Intervention supports on highly effective strategies such as:
 - Writing data (4, 7, 9); Reading
 - Outcome based Assessment (phase 1) for middle years
3. Implement Data PD structures (data mining to identify tier 2 and 3 students who are identified as needing additional supports to be successful) to include data teams to build capacity for individual teachers.
4. Analyze and provide RTI Math supports for staff on highly impactful strategies (multi-leveled strategies) to include:
 - Professional Learning Model
 - Quality instruction—manipulatives, language usage
 - Math rubric assessment implementation

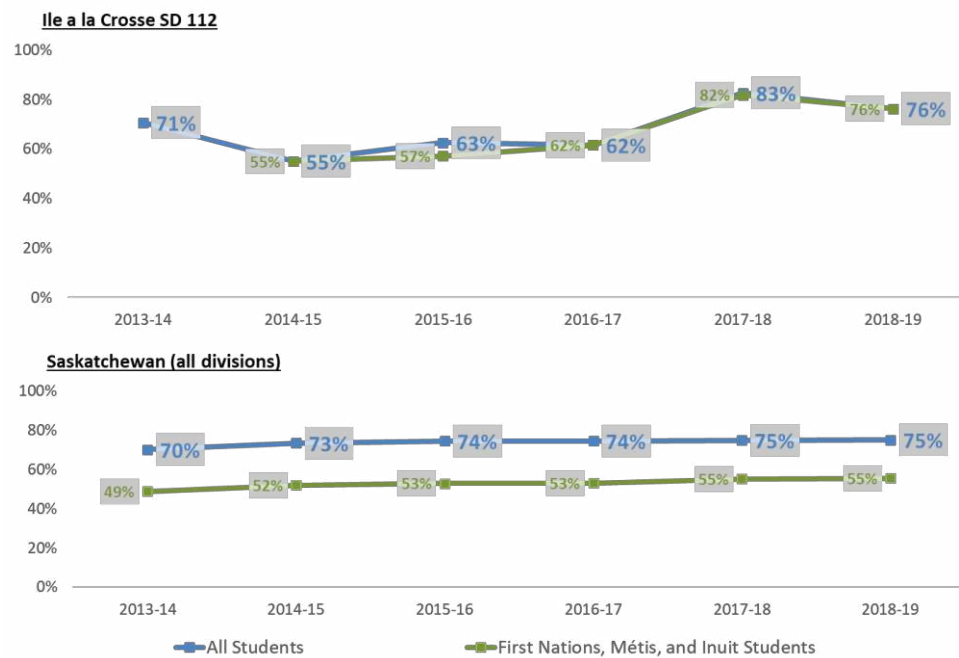
Measures for Reading at Grade Level

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 data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19



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, 2020

Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

The above data indicates a six-year trend (2013-14 to 2018-19). Data from two years ago (2017-18) shows that 82% of the Ile-a-la Crosse School Division's Grade 3 students were reading at or above grade level, and the 2018-19 data shows that 76% were reading at or above grade level which was a decline of 6 percentage points from the 2018 results. The 2018-19 results were similar to the provincial results overall (75%) with the SD's student being one percentage point above the provincial 'all student' average. The division has maintained consistent reading results with the provincial 'all students' with SD results; a variance occurred with the SD's results (2014 to 2017) compared to the provincial 'all students' (- 12 to -18 percentage points). The SD's positive results show that the results are consistently above the provincial First Nations, Métis and Inuit student results and the increase varies from 1 percentage point to 28 percentage points. For the SD, it is noted that the average percentage of the overall results for the six years (2013-2019) was 68.3% which is 6 percentage points lower than the provincial 'all student' average of 73.5%, and is 22 percentage points above the provincial FNMI results of 52.8 %.

This longitudinal data informs next steps and long term plans to support the reading successes or gaps in the school division. We will continue to maintain programs, services and enhance intervention for the lowest performing students. Focused work in the earliest years is the key to sustaining our gains and while pushing for improvements.

Improving First Nations, Métis and Inuit 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, Métis and Inuit 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, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Ile-a-la Crosse School Division ESSP's goals and targets embedded Following their Voices principles to support the success of Indigenous students. The goal is that Ile-a-la Crosse students achieve academic success while instilling a sense of belonging and pride in their culture. Responsive instructional strategies were embedded to support student success and well-being through collective efficacy (John Haitte, 2019).</p> <p>Being responsive means staff knowing our students (self-identified as 98% Indigenous) while honoring who they are as Indigenous youth. Academically and culturally prepared Indigenous students will instinctively and intuitively provide strength based assets (worldview(s), intellect, holistic, skilled and futuristic) to instill success and well-being.</p>
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<ol style="list-style-type: none"> 1. Provided pedagogy that is engaging and agentic – culturally responsive, high expectations, relational and relevant to include: <ul style="list-style-type: none"> • Implemented discursive strategies and formative assessment; • Resources that reflect who the students are (my blueprint, transition plans, post-secondary preparatory processes; land-based learning; greenhouse integration and elementary outdoor kitchen to sustain lifestyle/culture connected to career exploration); • Michif language offered (Pre-K to grade 12); and, • Land-based learning and Elder's teachings. 2. Provided responsive supports (team collaboration, collective efficacy mindset professional development (internal and external resources)) targeted to ensure students are obtaining 8 or more credits – K-5 uses outcome-based assessment: <ul style="list-style-type: none"> • Transitioned middle years to outcome-based assessment; used data to inform where support is required such as First Nations, Métis and Inuit, Early Years Evaluation, Fountas & Pinell, graduation rates; • Provided PD on "Teacher Clarity" and technology PD (COVID response); • Responsive PD to support reading, writing and math; • Reviewed Data walls to inform progress (elementary); and, • Responsive to OurSchool data – mental health; land based learning

3. Provided parents/caregivers a multitude of ways to be involved in their child's education to support success – elders, traditional knowledge keepers, SCC, family engagement nights (literacy, coffee house)

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

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, 2019-20

Subject	All Students		Non-FNMI		FNMI	
	Province	IaCr	Province	IaCr	Province	IaCr
English Language Arts A 10 (Eng & Fr equiv)	75.1	69.2	78.5	nr	62.9	69.2
English Language Arts B 10 (Eng & Fr equiv)	75.7	76.0	79.1	nr	64.3	76.0
Science 10 (Eng & Fr equiv)	73.8	77.6	77.5	nr	61.8	77.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	74.8	77.1	nr	63.0	74.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	76.8	79.0	nr	65.5	76.8
English Language Arts 20 (Eng & Fr equiv)	77.3	70.5	79.6	nr	67.0	70.5
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	60.6	72.7	nr	64.9	60.6
Math: Foundations 20 (Eng & Fr equiv)	77.4	51.8	79.1	nr	67.8	51.8

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, 2020

Analysis of Results – Average Final Marks

The results indicate that the school division's Métis and First Nations students (98% of school division population in 2019-20) have higher average final marks than the provincial student population overall by between 0 to 4 percentage point difference in 4 of the 8 subject areas reported above for 2019-20. As for the other four subjects, the opposite is evident with lower average marks with differences in Math Foundations 20 (51.8 compared to 77.4 provincially) and English Language Arts 20 (70.5 compared to 77.3 provincially) with differences of above 16 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 (60.6 compared to 64.9 provincially) and Math Workplace and Apprenticeship 20 (60.6 compared to 64.9 provincially) where students in Ile-a-la Crosse school division do not do as well as the provinces' FNMI

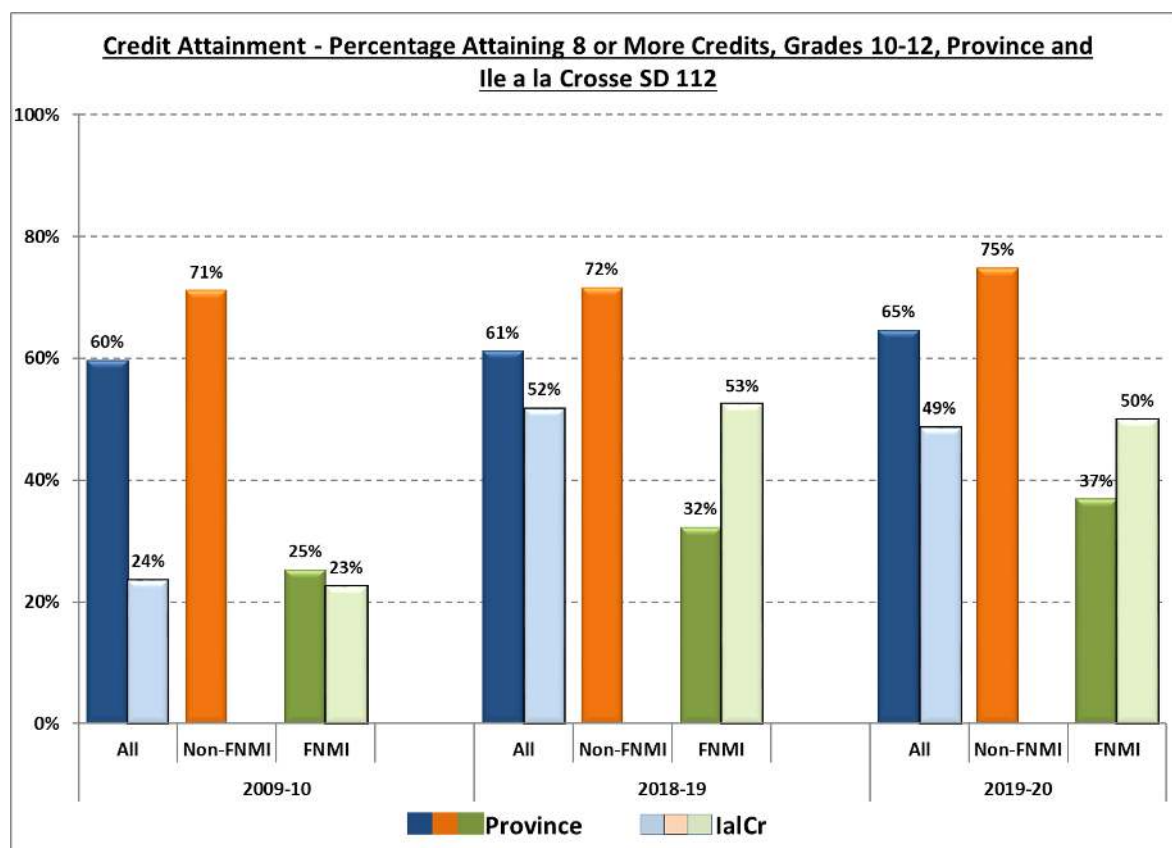
student population. Ile-a-la Crosse students are above average in 6 of the other 8 subject areas reported above with a percentage point difference of 6 to 16 as compared to the provincial FMNI students.

Data trends inform the division regarding the intensification of supports required (teachers and students); hence, the division will concentrate on the math subject areas (MWA 20 and MF 20) as the data is indicating above. ELA 20 continues to be an area of concern that will continue to be included. Support for middle years will be priority as well as each concept builds on previously learned materials such as integrated concepts within the adaptive dimension to include math related and ELA related concepts across all curriculum areas.

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, 2020

Analysis of Results – Credit Attainment

With 49% of students attaining 8 or more credits in 2019-20, 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 16 percentage points behind the provincial results overall (65%) and ahead of the First Nations, Métis, and Inuit subpopulation provincially by 13 percentage points (37%). The students earning 8 or more credits per year has decreased 3 percentage points from 2018-19 to 2019-20 and increased 25 percentage points from 2009-10 (baseline year) from 24% to 49%.

The data indicates continued success with opportunities for continued improvement. Data literacy and data walls (K-6) have been implemented to track outcomes and credits each student has or does not have. Data wall will continue in grades 7-12. Putting a “face to the data” will continue to be standard practice. Tier II and III supports and alternative methods (responsive instruction) have been implemented to achieve the required credits. 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.

Students moved to a new building in 2008-09 to include middle years and high school students. This may have been beneficial as the data indicates the consistent credit attainment increase over the past ten years. It is important to focus on best practice so our students continue to be successful. A consistent staff compliment, teacherage availability, community interest and overall healthy lifestyles over the years could also be recognized as contributing factors to the consistency in credit attainment.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

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 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

Actions at the school level included:

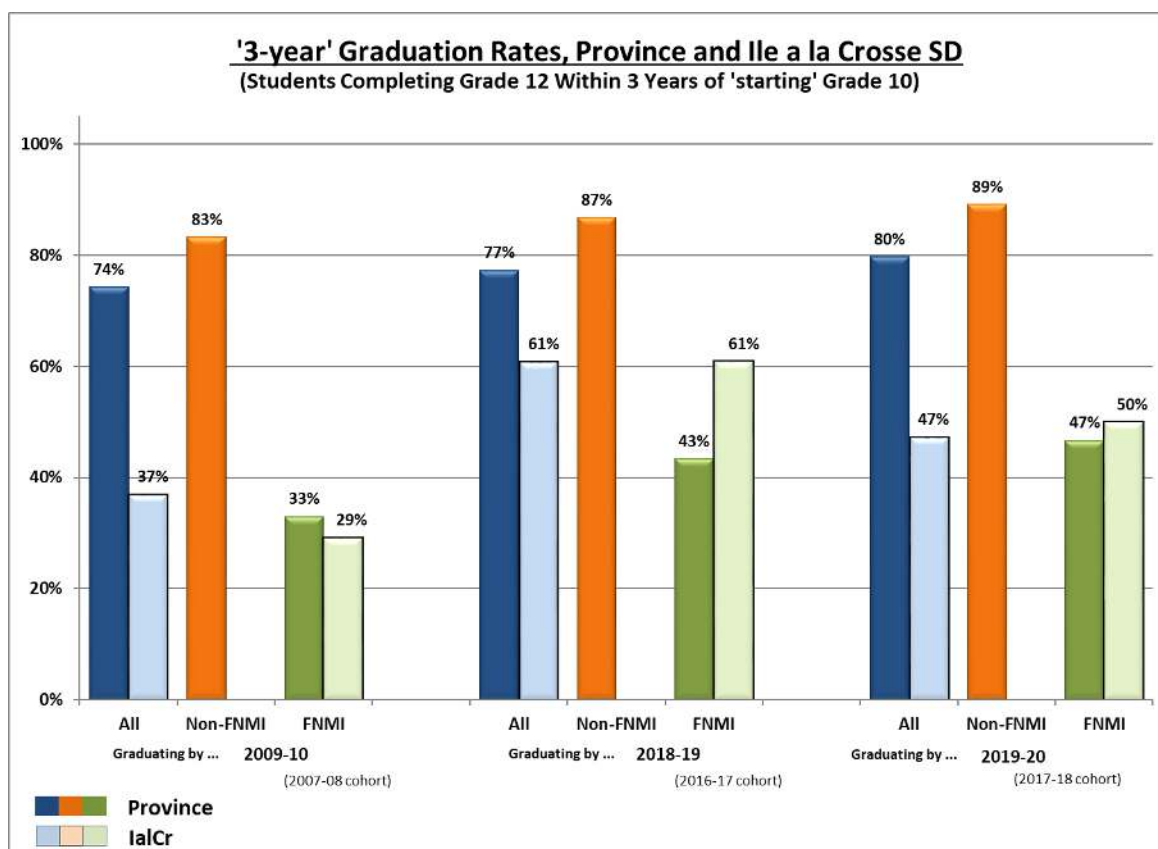
- Provided supports for highly effective teaching methodology (Response to Intervention multi-leveled strategies)
- Identified resources, assessments and support-(short term and long term) for students requiring additional supports (Tier 2/3 students)
- Supported strength-based engagement parent/caregiver processes (OurSchool, feedback, focus groups)
- Responded to findings regarding OurSchool and FTV Response Plan
- Phased in career planning/transitions for all students
 - Develop strategic alliance with post-secondary institutes for smooth transitions (Gabriel Dumont Institute/Dumont Technical Institute, Saskatchewan Polytechnic Institute, universities and school divisions)
 - Create a Partnership Plan (Phase 1, 3) for engagement, smooth transitions for students
- Developed capacity for data walls to identify students at risk of not graduating (credits attained, attendance)

Measures for Graduation Rates

Three-Year Graduation Rate

To graduate within the three-year period 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. Three-year 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 graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2020

Analysis of Results – Three-Year Graduation Rates

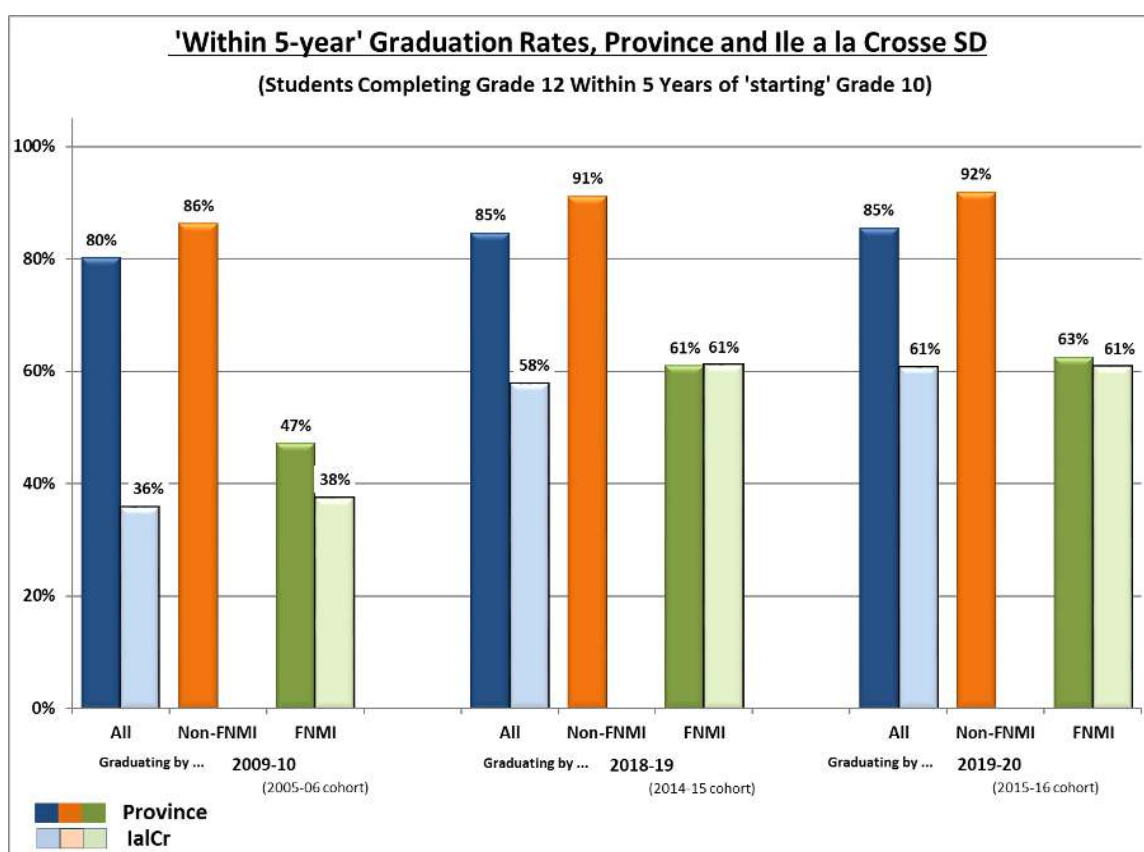
The current three-year provincial graduation rate for all students is 80% (2020) with a target of 85% of students graduating within 3 years by 2020, and the three-year graduation rate for First Nations, Métis and Inuit students is 47% (2020) with a target of 65% by 2020. The 2020 provincial graduation rate for non-FNMI students is 89% with a target of 91% by 2020.

Ile-a-la Crosse SD's (2020) 3-year graduation rate was 50% which is 3 percentage points over the 2019-20 FNMI provincial results. However, the SD's results are under the provincial 2020 target of 65% for FNMI students by 15 percentage points and under the overall provincial target by 35 percentage points. There has been an increase in the Ile-a-la Crosse School Division's graduation rate and with continued supports for staff and students targeted in ESSP (FTV principles in Reading, Writing, Math). The division will use data driven decisions for staying the course or course-correcting. Further to this, the staff have, and will continue to educate parents/community on graduation requirements attained. As a result of their efforts, there are fewer Grade 10 students with 12-15 credits achieved without the necessary credits to transition into Grade 11.

Grade 12 Graduation Rate: Within Five Years

Some students need more than 3 years to complete all of the courses necessary to graduate. Graduation rates within five years are one measure of the responsiveness of a school system.

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2020

Analysis of Results – Graduation Rates 'within five-years'

The results reported above show an increase in the extended-time graduation rate for students in Ile-a-la-Crosse School Division (61% in 2019-20 compared to 58% in 2018-19), with a continued increase from the 2009-10 baseline year (36%).

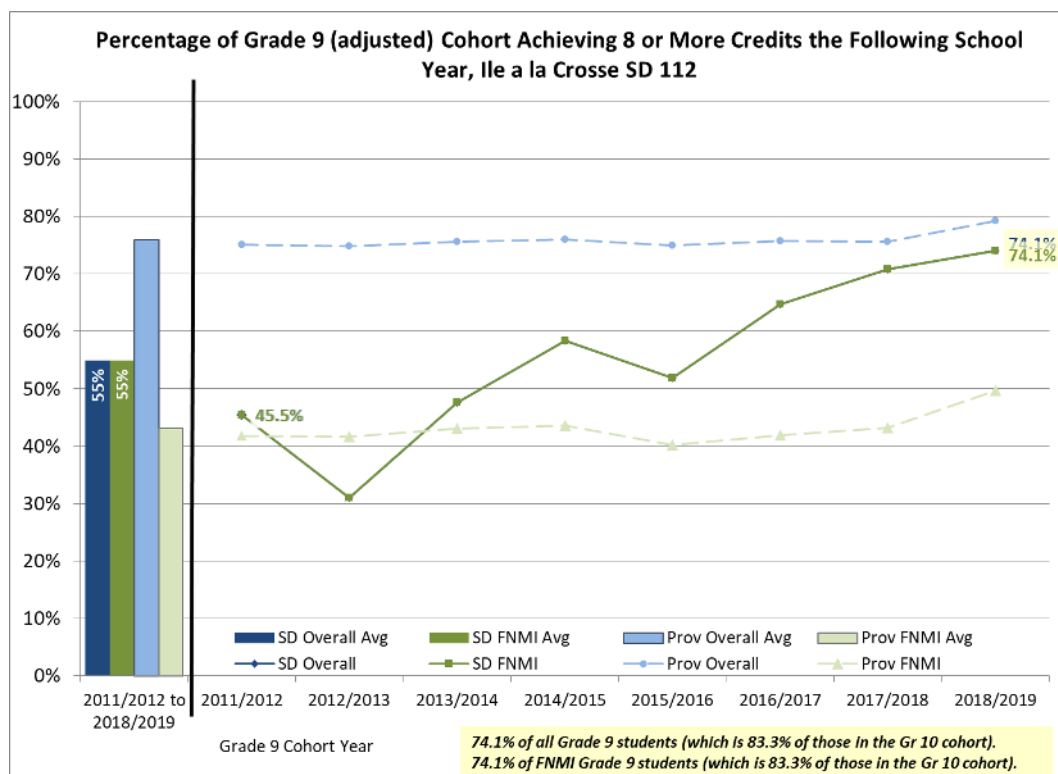
The 5-year graduation rate for Métis and First Nations students in Ile-a-la Crosse from 2017-18 to 2018-19 remained the same at 61 percentage points. Since 2007, there is some year to year fluctuation due to the small population of students (average of 23 over the past 15 years), but on average over the last 10 years about 57% of students have graduated within five years of starting Grade 10. Therefore, the quest to have students graduate with the appropriate skills and competencies continues. The provinces' overall results have remained consistent and so have the results for FNMI students with a slight increase in 2019-20 (63% up from 61%).

Ile-a-la Crosse SD has educational partners (staff, researchers, and professional development consultants) where this conversation includes the strategies required. Research and promising practices across the province can help to identify bridging opportunities. Here as well, consistent monitoring by staff members and finding ways to assist Adult students, being accommodating, and responsive to needs, issues will continue to be an areas of need.

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (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, 2020

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 74.1% (for the most recent year). Whereas, (b) the 8-year average shows that 55% of students made the transition by achieving 8 or more credits. The school division's data tends to be continually improving to meet the "provincial overall average" which is very positive. 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 5 percentage points of the overall provincial results for 2019-20 (79.3%).

The importance of ensuring that students who transition have responsive instruction and that the newly developed "High Impact Student Rating" (Tier 2 and 3) becomes standard practice so all students are supported as they transition from grade to grade. In addition to this information, sessions with parents prior to students entering grade 10 along with continued promotion of credit requirements by school personnel will be enacted as well.

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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service 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 the target of this priority.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

Actions identified as contributing specifically to this priority in 2019-20 included:

- Responsive instruction to data—EYE DA and TA Consistency training, RTI for K screen; responsive strategies to areas in EYE; and social skills and approaches to learning.
- Provided responsive supports required by Early Years team—Professional Development, Interdisciplinary planning in response to EYE; implemented Play and Exploration strategies; indoor gross motor area/outdoor play area integration; and provided SLP and OT Supports for Pre-K 3 year-olds and Pre-K 4 year-olds.
- Supported and promoted collaborative partnerships to enhance EY outcome—Aboriginal Headstart, Keewatin Yatthe Regional Health Authority, daycare, family engagement strategies for parents and caregivers; increase parent involvement (classroom visits and volunteering).

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.

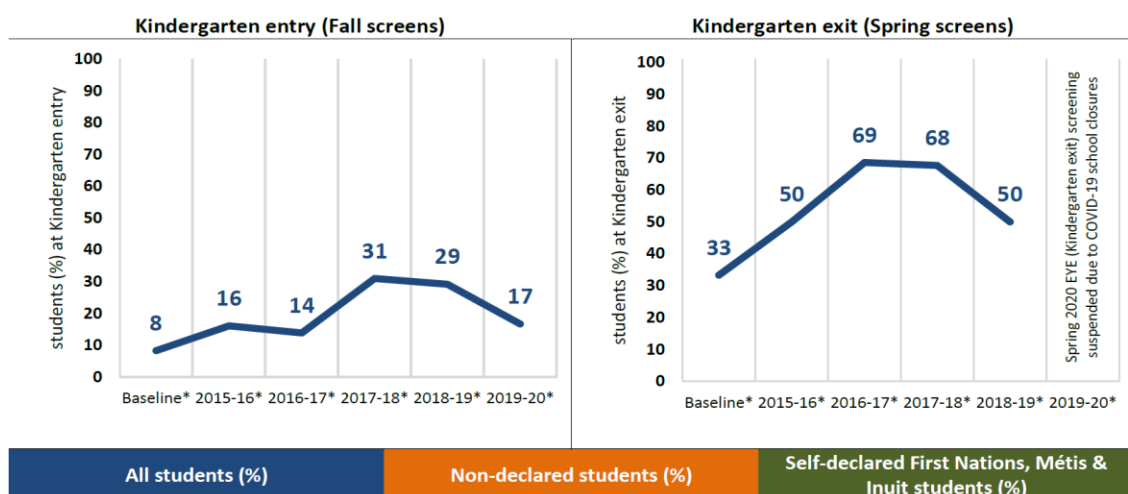
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten 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.

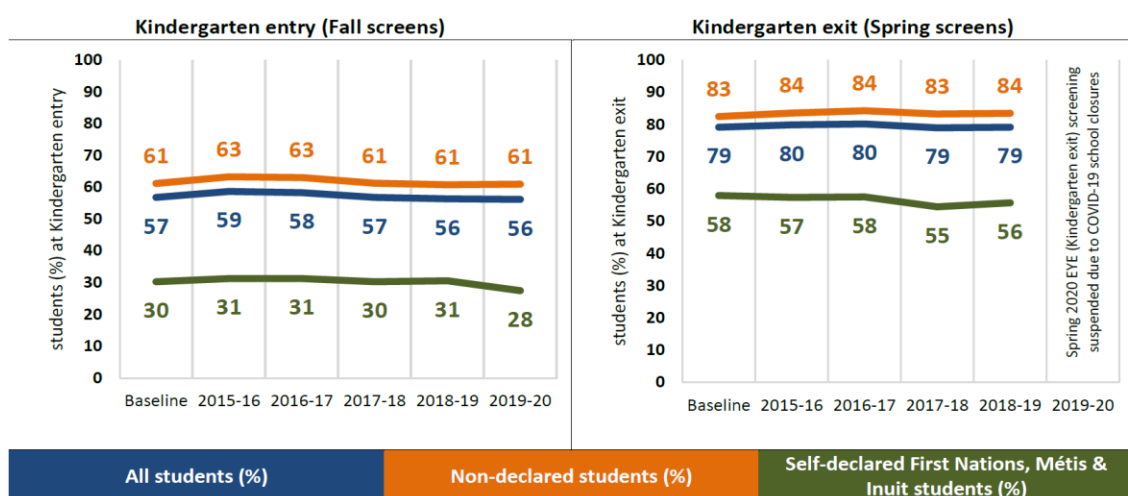
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent Ile-à-la-Crosse 112

Ile-à-la-Crosse 112¹



Saskatchewan (all divisions)



¹ Results for self-declared First Nations, Métis and Inuit students & non-declared 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, 2020

Analysis of Results – Early Years Evaluation

The 2019-20 data displays the five-year trend (2013-14 to 2019-20) overall, and disaggregated by First Nations, Métis and Inuit students and non. Because the sample of Ile-a-la Crosse students assessed (2014-2019) are 98% Indigenous, the student's results are not disaggregated between First Nations, Métis and Inuit students and non. The Tier 1 (%) on Early Years Evaluation trend for the five years has fluctuated with all Ile-a-la Crosse SD children consistently increasing their EYE-TA scores from the fall screen to the spring screen. The percentage of Ile-a-la Crosse children achieving Tier I by Kindergarten exit in 2014-15 baseline shows improvement from the fall to spring that varies from an increase in baseline 2014-15 of 25 percentage points; 2016-16 increase of 39 percentage points; 2016-17 increase of 55 percentage points; 2017-18 increase of 37 percentage points; 2018-19 increase of 21 percentage points with an average increase of 35 percentage point over the span of five years. Whereas, the provincial results yielded in 2014-15 of 22 percentage points; 2016-16 increase of 21 percentage points; 2016-17 increase of 22 percentage points; 2017-18 increase of 22 percentage points; 2018-19 increase of 23 percentage points with an average increase of 22.2 percentage point over the span of five years. The average difference (2014-19) of "all students provincially" and "all students Ile-a-la Crosse" is 13 percentage points. Overall, the baseline of the students in Ile-a-la Crosse School Division is consistently lower for the students in the fall for both "all students" and "self-declared" when they begin but the growth is to be celebrated.

An in-depth analysis of the Pre-K programs (Pre-K/Aboriginal Headstart) will be conducted to identify the factors that influenced the Kindergarten entry and to provide the appropriate supports.

School Division Local Priority Area

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

School division goals aligned with local priority area

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

School division actions taken during the 2019-20 school year to support local priority area

1. Monitor Student attendance – it is the goal to have 90% or better attendance for every student in all grades.
2. Create teacher support with student cohorts to manage all classroom for at least 90% of the time to make connection connections with students and their parents or caregivers.
3. Increase land-based learning through experiential Learning continued to be a focus as a continuum for all grades Pre-K to 12.

Local Measures for Monitoring Attendance Priority and the Outdoor Education Priority

Analysis of Results

The indicator (2019-20) for attendance has been removed for the 2019-20 annual report. Therefore, a deeper analysis cannot be done for Action #1. There was an increased focus on Action #2, for teacher-parent contacts, and this was done in an effort to keep parents informed regarding progress, and tailored to support diverse circumstances after March 20th. Action #3 has been an ongoing development process and connects to the Board's priority of 'culture and spiritual learning'. There was a focus on tracking outcomes to ensure that land-based learning and subject content are aligned. This was done in the plan book for both schools.

Demographics

Students

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	31	37	29	27	25
1	26	32	41	32	26
2	25	22	21	33	29
3	33	27	24	21	31
4	42	33	24	25	20
5	21	39	31	23	23
6	27	19	37	33	22
7	28	27	15	38	32
8	18	26	27	15	38
9	27	18	23	27	11
10	49	47	34	30	33
11	21	26	27	28	26
12	31	25	29	32	29
Total	379	378	362	364	345

PreK	53	36	49	52	57
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	105	98	112	112	107
	4 to 6	82	82	91	79	64
	7 to 9	70	69	65	80	79
	10 to 12	101	97	86	87	86
	Total	358	346	354	358	336

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.

Source: Ministry of Education, 2019

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	13.5
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	7.5
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	57.0

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 2020

Senior Management Team

The senior management team consists of two people - Brenda Green, Director of Education and Jansen Corrigan, Chief Financial Officer.

Infrastructure and Transportation

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

There are no infrastructure projects to report for 2019-20.

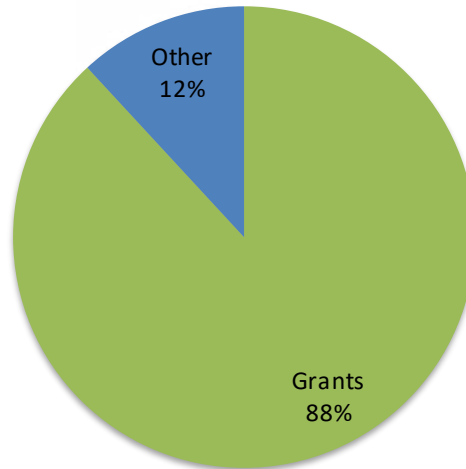
Transportation

Ile-a-la Crosse School Division owns and operates its own bus fleet. That fleet consists of one van, five mini-buses and four large (yellow) buses. In 2019-20, the Ile-a-la Crosse School Division contracted out bussing services, and the successful contract leased division owned bus fleet.

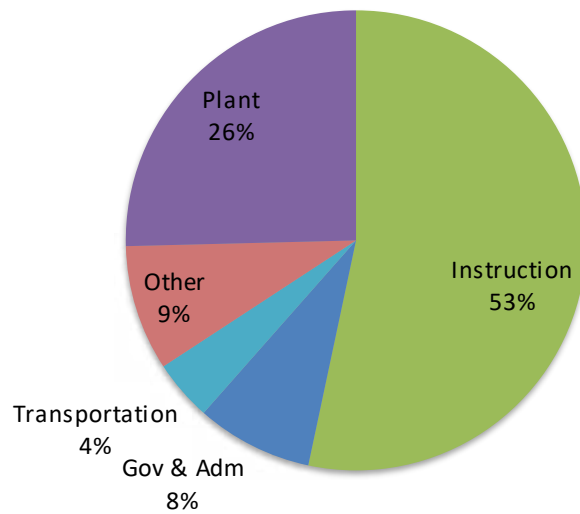
Financial Overview

Summary of Revenue and Expenses

Revenue 2019-20



Expense 2019-20



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	6,494,692	6,449,319	6,374,725	(45,373)	-1%	
School Generated Funds	104,000	99,304	218,092	(4,696)	-5%	
Complementary Services	405,064	299,066	392,199	(105,998)	-26%	1
External Services	288,436	236,283	248,025	(52,153)	-18%	2
Other	112,500	234,063	301,024	121,563	108%	3
Total Revenues	7,404,692	7,318,035	7,534,065	(86,657)	-1%	
EXPENSES						
Governance	100,343	96,042	134,071	(4,301)	-4%	
Administration	545,572	559,075	637,044	13,503	2%	
Instruction	4,097,196	4,272,489	4,303,149	175,293	4%	
Plant	1,733,291	2,034,893	1,739,377	301,602	17%	4
Transportation	287,593	341,975	348,569	54,382	19%	5
School Generated Funds	104,700	87,324	158,551	(17,376)	-17%	6
Complementary Services	370,394	284,228	297,399	(86,166)	-23%	7
External Services	429,595	335,505	338,002	(94,090)	-22%	8
Other Expenses	150	157	-	7	5%	
Total Expenses	7,668,834	8,011,688	7,956,162	342,854	4%	
(Deficit) for the Year	(264,142)	(693,653)	(422,097)			

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

Note	Explanation
1	Decreased revenues as revenues were budgeted twice under Grant and Complementary Services.
2	Decreased revenues due to office rental vacancies and teacherage vacancies as a result of the COVID-19 pandemic.
3	Reimbursements were higher than budgeted.
4	Increased expenses due to budgeted capital expenditures that were expensed rather than capitalized.
5	Over budget as the budget for transportation was inaccurate and too low in comparison to the actual transportation cost.
6	Decreased expenses as a result of COVID-19 and the cancellation of classes in March.
7	Programs did not spend as budgeted due to COVID-19 and the cancellation of classes in March 2020.
8	Programs did not spend as budgeted due to COVID-19 and the cancellation of classes in March 2020.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Total
		In Province	Out of Province	In Province	Out of Province	
Durocher, Peter	\$ 2,120	\$ 2,321	\$ -	\$ 7,079	\$ -	\$ 11,520
Favel, Nathan	2,513	2,213	-	6,748	-	11,474
Favel, Duane(1)	5,532	1,617	-	4,930	-	12,079
Flett, Barbara	4,855	2,014	-	6,141	-	13,010
Laliberte, Alex	1,777	3,132	-	9,551	-	14,460
Morin, Barb (2)	5,040	120	-	-	-	5,160
Roy, Jolene	2,737	1,024	-	3,123	-	6,884

(1) Chairperson

(2) Elected by Acclimation on December 18th, 2019 Bi-Election.

Personal Services

Name	Amount
Ahenakew, Vincent	\$117,705
Aubichon, Clifford	94,227
Belanger, Chellsea	77,387
Birkham, Derek	92,699
Bouvier, Karen	91,835
Bouvier-Lemaigre, Krissy	103,743
Brown, Mark	87,984
Brown, Susan	90,005
Brown, William	90,601
Corrigal, Eugene	80,006
Corrigal, Jansen	95,839
Corrigal, Shawna	73,235
Daigneault, Edna	92,555
Dalton, David	93,017
Davies, Evan	94,227
Favel, Doris	65,477
Favel, Elaine	99,821
Favel, Michelle	96,176

Name	Amount
Gardiner, Anna	72,592
George, Alex	90,452
Green, Brenda	187,500
Hoffman, Sharon	122,397
Jongerus, Patricia	88,090
Kent, Deloris	92,614
Laliberte, Erin	97,251
Lambert, Kristina	94,227
Luhowy, George	91,264
McFetridge-Kean, Patricia	99,560
McClean, Beverly	103,379
McClean, Marina	92,614
Morin, Roger	92,664
Morin-Dubrule, Melissa	76,437
Ratt, Suzanne	64,790
Roy, Michael	67,395
Yole, Garnet	81,212

Supplier Payments

Name	Amount
Bedrock Electric	\$117,105
Centaur Products Inc.	71,373
Enviroway Detergent Man Inc.	54,418
Federated Co-operatives Ltd.	176,858
W Dusk Energy Group	64,449
L & D Store	85,989
Marsh Canada Limited	112,441
Northern Village of Ile-a-la-Crosse	74,149

Name	Amount
Northwest Scenic Transport Inc.	218,546
Pineridge Ford Sales	86,653
SLR Consulting Ltd.	68,921
Saskatchewan School Boards Association	122,130
Saskatchewan Power	258,119
Saskatchewan Health Authority	99,451
Supreme Office Basics	73,484
US Bank Canada - Credit Cards	133,446

Other Expenditures

Name	Amount
Receiver General For Canada	1,294,043
Saskatchewan Municipal Employees Pension Plan	214,762

Name	Amount
Saskatchewan Teachers Federation	290,117

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Ile a la Crosse School Division No. 112

School Division No. 6720100

For the Period Ending: August 31, 2020

Jansen Corrigan
Chief Financial Officer

Vantage Chartered Professional Accountants
Auditor

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

Saskatchewan 

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 1, 2020

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, 2020, 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, 2020, 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.

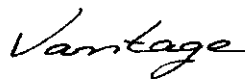
Those charged with governance are responsible for overseeing the organization's financial reporting process.

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.



Chartered Professional Accountants

North Battleford, Saskatchewan
December 1, 2020

Ile a la Crosse School Division No. 112
Statement of Financial Position
as at August 31, 2020

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,566,025	1,706,945
Accounts Receivable (Note 7)	292,681	345,694
Portfolio Investments (Note 3)	2,138,454	2,104,505
Total Financial Assets	3,997,160	4,157,144
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	52,677	115,352
Liability for Employee Future Benefits (Note 5)	84,500	77,300
Total Liabilities	137,177	192,652
Net Financial Assets	3,859,983	3,964,492
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	18,018,614	18,612,953
Prepaid Expenses	72,831	67,636
Total Non-Financial Assets	18,091,445	18,680,589
Accumulated Surplus (Note 11)	21,951,428	22,645,081

Contractual Rights (Note 13)

Contractual Obligations and Commitments (Note 14)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Ile a la Crosse School Division No. 112
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 12)		
REVENUES			
Grants	6,494,692	6,449,319	6,374,725
School Generated Funds	104,000	99,304	218,092
Complementary Services (Note 9)	405,064	299,066	392,199
External Services (Note 10)	288,436	236,283	248,025
Other	112,500	234,063	301,024
Total Revenues (Schedule A)	7,404,692	7,318,035	7,534,065
EXPENSES			
Governance	100,343	96,042	134,071
Administration	545,572	559,075	637,044
Instruction	4,097,196	4,272,489	4,303,149
Plant	1,733,291	2,034,893	1,739,377
Transportation	287,593	341,975	348,569
School Generated Funds	104,700	87,324	158,551
Complementary Services (Note 9)	370,394	284,228	297,399
External Services (Note 10)	429,595	335,505	338,002
Other	150	157	-
Total Expenses (Schedule B)	7,668,834	8,011,688	7,956,162
Operating (Deficit) for the Year	(264,142)	(693,653)	(422,097)
Accumulated Surplus from Operations, Beginning of Year	22,645,081	22,645,081	23,067,178
Accumulated Surplus from Operations, End of Year	22,380,939	21,951,428	22,645,081

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 12)		
Net Financial Assets , Beginning of Year	3,964,492	3,964,492	3,809,885
Changes During the Year			
Operating (Deficit) for the Year	(264,142)	(693,653)	(422,097)
Acquisition of Tangible Capital Assets (Schedule C)	(370,000)	(171,710)	(221,587)
Amortization of Tangible Capital Assets (Schedule C)	847,863	766,049	798,292
Net Change in Other Non-Financial Assets	6,500	(5,195)	-
Change in Net Financial Assets	220,221	(104,509)	154,607
Net Financial Assets , End of Year	4,184,713	3,859,983	3,964,492

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, 2020

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(693,653)	(422,097)
Add Non-Cash Items Included in Deficit (Schedule D)	766,049	798,292
Net Change in Non-Cash Operating Activities (Schedule E)	(7,657)	249,717
Cash Provided by Operating Activities	64,739	625,912
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(171,710)	(221,587)
Cash Used by Capital Activities	(171,710)	(221,587)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(33,949)	(35,151)
Cash Used by Investing Activities	(33,949)	(35,151)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(140,920)	369,173
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,706,945	1,337,772
CASH AND CASH EQUIVALENTS, END OF YEAR	1,566,025	1,706,945

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,301,926	6,179,806	6,181,959
Other Ministry Grants	192,766	269,513	192,766
Total Ministry Grants	6,494,692	6,449,319	6,374,725
Other Provincial Grants	-	-	-
Total Operating Grants	6,494,692	6,449,319	6,374,725
Total Grants	6,494,692	6,449,319	6,374,725
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	104,000	99,304	218,092
Total Non-Curricular Fees	104,000	99,304	218,092
Total School Generated Funds Revenue	104,000	99,304	218,092
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	200,006	200,006	188,531
Other Ministry Grants	-	40,560	88,534
Other Provincial Grants	176,984	-	82,350
Federal Grants	-	-	-
Other Grants	-	58,500	32,784
Total Operating Grants	376,990	299,066	392,199
Fees and Other Revenue			
Other Revenue	28,074	-	-
Total Fees and Other Revenue	28,074	-	-
Total Complementary Services Revenue	405,064	299,066	392,199

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
External Services			
Operating Grants			
Other Grants	-	110,000	110,000
Total Operating Grants	-	110,000	110,000
Capital Grants			
Other Capital Grants	115,000	-	-
Total Capital Grants	115,000	-	-
Fees and Other Revenue			
Tuition and Related Fees	-	-	-
Gain on Disposal of Capital Assets	-	-	-
Other Revenue	173,436	126,283	138,025
Total Fees and Other Revenue	173,436	126,283	138,025
Total External Services Revenue	288,436	236,283	248,025
Other Revenue			
Miscellaneous Revenue	35,000	81,737	139,532
Sales & Rentals	55,000	99,973	101,423
Investments	22,500	52,353	60,069
Total Other Revenue	112,500	234,063	301,024
TOTAL REVENUE FOR THE YEAR	7,404,692	7,318,035	7,534,065

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	71,413	69,873	67,905
Professional Development - Board Members	4,080	4,714	51,118
Other Governance Expenses	24,850	21,455	15,048
Total Governance Expense	100,343	96,042	134,071
Administration Expense			
Salaries	403,025	383,214	509,828
Benefits	45,629	61,807	48,794
Supplies & Services	39,400	75,152	47,386
Non-Capital Furniture & Equipment	4,200	5,389	2,454
Building Operating Expenses	7,968	7,093	6,374
Communications	6,850	9,546	10,307
Travel	20,000	10,719	5,555
Professional Development	6,000	1,767	1,733
Amortization of Tangible Capital Assets	12,500	4,388	4,613
Total Administration Expense	545,572	559,075	637,044
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,642,247	2,665,199	2,694,264
Instructional (Teacher Contract) Benefits	111,472	130,039	135,798
Program Support (Non-Teacher Contract) Salaries	448,128	605,656	568,371
Program Support (Non-Teacher Contract) Benefits	163,610	157,814	145,690
Instructional Aids	117,298	188,566	210,653
Supplies & Services	274,379	219,304	179,822
Non-Capital Furniture & Equipment	38,131	27,226	44,588
Communications	7,077	19,671	17,326
Travel	830	15,572	26,063
Professional Development	37,708	53,123	67,954
Student Related Expense	147,696	126,544	165,738
Amortization of Tangible Capital Assets	108,620	63,775	46,882
Total Instruction Expense	4,097,196	4,272,489	4,303,149

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	384,781	425,028	419,673
Benefits	89,636	89,888	77,894
Supplies & Services	26,944	5,353	10,092
Non-Capital Furniture & Equipment	-	23,938	34,889
Building Operating Expenses	757,430	902,408	557,583
Communications	2,500	5,549	3,678
Travel	10,000	14,239	29,389
Professional Development	1,000	-	-
Amortization of Tangible Capital Assets	461,000	568,490	606,179
Total Plant Operation & Maintenance Expense	1,733,291	2,034,893	1,739,377
Student Transportation Expense			
Benefits	-	-	457
Supplies & Services	14,700	30,254	30,173
Non-Capital Furniture & Equipment	5,000	5,290	2,515
Building Operating Expenses	4,500	3,364	6,183
Communications	700	2,190	2,103
Travel	2,000	4,983	3,029
Contracted Transportation	160,000	256,300	265,252
Amortization of Tangible Capital Assets	100,693	39,594	38,857
Total Student Transportation Expense	287,593	341,975	348,569
School Generated Funds Expense			
School Fund Expenses	104,000	87,324	158,551
Amortization of Tangible Capital Assets	700	-	-
Total School Generated Funds Expense	104,700	87,324	158,551

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	175,745	46,970	52,369
Program Support (Non-Teacher Contract) Salaries & Benefits	129,249	124,037	152,138
Instructional Aids	25,500	39,219	33,793
Supplies & Services	6,000	5,589	11,230
Non-Capital Furniture & Equipment	-	-	1,161
Building Operating Expenses	3,000	37,332	21,584
Communications	750	750	750
Professional Development (Non-Salary Costs)	4,500	275	2,700
Student Related Expenses	21,600	14,442	7,375
Amortization of Tangible Capital Assets	4,050	15,614	14,299
Total Complementary Services Expense	370,394	284,228	297,399
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	87,547	114,481	112,286
Instructional Aids	3,250	-	-
Supplies & Services	5,300	3,341	913
Non-Capital Furniture & Equipment	3,600	11,608	5,466
Building Operating Expenses	157,848	130,414	130,369
Communications	3,400	1,401	1,506
Professional Development (Non-Salary Costs)	900	-	-
Student Related Expenses	7,450	72	-
Amortization of Tangible Capital Assets	160,300	74,188	87,462
Total External Services Expense	429,595	335,505	338,002
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	150	157	-
Total Interest and Bank Charges	150	157	-
Total Other Expense	150	157	-
TOTAL EXPENSES FOR THE YEAR	7,668,834	8,011,688	7,956,162

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020

	Land		Buildings		School	Other	Furniture and		Computer	
	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual	Equipment	Hardware and	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost										
Opening Balance as of September 1	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
Additions/Purchases	-	-	-	-	-	81,272	18,445	71,993	171,710	221,587
Closing Balance as of August 31	136,162	698,362	22,409,530	1,055,015	494,293	629,931	1,418,606	628,396	27,470,294	27,298,584
Tangible Capital Assets - Amortization										
Opening Balance as of September 1	-	246,873	5,515,010	784,925	255,411	316,394	1,116,057	450,962	8,685,632	7,887,340
Amortization of the Period	-	30,117	562,452	61,507	21,199	18,395	43,383	28,996	766,049	798,292
Closing Balance as of August 31	N/A	276,990	6,077,462	846,432	276,610	334,789	1,159,440	479,958	9,451,681	8,685,632
Net Book Value										
Opening Balance as of September 1	136,162	451,489	16,894,520	270,090	238,882	232,265	284,104	105,441	18,612,953	19,189,657
Closing Balance as of August 31	136,162	421,372	16,332,068	208,583	217,683	295,142	259,166	148,438	18,018,614	18,612,953
Change in Net Book Value	-	(30,117)	(562,452)	(61,507)	(21,199)	62,877	(24,938)	42,997	(594,339)	(576,704)

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	766,049	798,292
Total Non-Cash Items Included in Deficit	766,049	798,292

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	53,013	161,047
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(62,675)	84,170
Increase in Liability for Employee Future Benefits	7,200	4,500
(Increase) in Prepaid Expenses	(5,195)	-
Total Net Change in Non-Cash Operating Activities	(7,657)	249,717

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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 \$ 84,500 (2019 - \$ 77,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 9,451,681 (2019 - \$ 8,685,632) 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, 2020

c) Financial Instruments

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

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 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, 2020

Portfolio Investments consist of Guaranteed Investment Certificates (GIC's) 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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

ii) 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost or amortized cost category:	Cost	Cost
GIC with CIBC	\$ 2,138,454	\$ 2,104,505
Total portfolio investments	\$ 2,138,454	\$ 2,104,505

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 74,587	\$ 21,455	\$ -	\$ 96,042	\$ 134,071
Administration	445,021	109,666	4,388	559,075	637,044
Instruction	3,558,708	650,006	63,775	4,272,489	4,303,149
Plant	514,916	951,487	568,490	2,034,893	1,739,377
Transportation	-	302,381	39,594	341,975	348,569
School Generated Funds	-	87,324	-	87,324	158,551
Complementary Services	171,007	97,607	15,614	284,228	297,399
External Services	114,481	146,836	74,188	335,505	338,002
Other	-	157	-	157	-
TOTAL	\$ 4,878,720	\$ 2,366,919	\$ 766,049	\$ 8,011,688	\$ 7,956,162

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5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulated 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. HUB International Limited, 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, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	11	11

Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 87,500	\$ 76,500
Current period service cost	6,900	5,800
Interest cost	1,800	2,400
Benefit payments	(3,600)	(7,900)
Actuarial losses	3,600	7,900
Plan amendments	-	2,800
Accrued Benefit Obligation - end of year	96,200	87,500
Unamortized net actuarial losses	(11,700)	(10,200)
Liability for Employee Future Benefits	\$ 84,500	\$ 77,300

Employee Future Benefits Expense	2020	2019
Current period service cost	\$ 6,900	\$ 5,800
Amortization of net actuarial loss	2,100	1,400
Plan amendments	-	2,800
Benefit cost	9,000	10,000
Interest cost	1,800	2,400
Total Employee Future Benefits Expense	\$ 10,800	\$ 12,400

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

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

	2020		2019
	STRP	TOTAL	TOTAL
Number of active School Division members	31	31	31
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 248,686	\$ 248,686	\$ 250,286

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

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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:

	2020	2019
Number of active School Division members	34	33
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 107,381	\$ 105,317
School Division contributions for the year	\$ 107,381	\$ 105,317
Actuarial extrapolation date	Dec 31 2019	Dec 31 2018
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

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:

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	169,914	-	169,914	269,914	-	269,914
Other Receivables	122,767	-	122,767	75,780	-	75,780
Total Accounts Receivable	\$ 292,681	\$ -	\$ 292,681	\$ 345,694	\$ -	\$ 345,694

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 37,769	\$ 97,785
Damage Deposits and Other Payables	14,908	17,567
Total Accounts Payable and Accrued Liabilities	\$ 52,677	\$ 115,352

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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	2020	2019
Revenues:					
Operating Grants	\$ 200,006	\$ 52,900	\$ 46,160	\$ 299,066	\$ 392,199
Total Revenues	200,006	52,900	46,160	299,066	392,199
Expenses:					
Salaries & Benefits	46,970	62,578	61,459	171,007	204,507
Instructional Aids	27,621	11,598	-	39,219	33,793
Supplies and Services	2,357	3,232	-	5,589	11,230
Non-Capital Equipment	-	-	-	-	1,161
Building Operating Expenses	37,332	-	-	37,332	21,584
Communications	-	750	-	750	750
Professional Development (Non-Salary Costs)	-	275	-	275	2,700
Student Related Expenses	14,442	-	-	14,442	7,375
Amortization of Tangible Capital Assets	15,614	-	-	15,614	14,299
Total Expenses	144,336	78,433	61,459	284,228	297,399
Excess (Deficiency) of Revenues over Expenses	\$ 55,670	\$ (25,533)	\$ (15,299)	\$ 14,838	\$ 94,800

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:

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Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	2020	2019
Revenues:				
Operating Grants	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
Fees and Other Revenues	-	126,283	126,283	138,025
Total Revenues	110,000	126,283	236,283	248,025
Expenses:				
Salaries & Benefits	114,481	-	114,481	112,286
Supplies and Services	71	3,270	3,341	913
Non-Capital Equipment	8,101	3,507	11,608	5,466
Building Operating Expenses	-	130,414	130,414	130,369
Communications	1,401	-	1,401	1,506
Student Related Expenses	72	-	72	-
Amortization of Tangible Capital Assets	57	74,131	74,188	87,462
Total Expenses	124,183	211,322	335,505	338,002
Deficiency of Revenues over Expenses	\$ (14,183)	\$ (85,039)	\$ (99,222)	\$ (89,977)

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. Details of accumulated surplus are as follows:

	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 18,612,953	\$ 171,710	\$ 766,049	\$ 18,018,614
	18,612,953	171,710	766,049	18,018,614
S.286 pre-April 2009 capital reserves (1)	1,894,199	-	-	1,894,199
PMR maintenance project allocations (2)	253,420	192,622	253,420	192,622
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	733,683	-	-	733,683
	733,683	-	-	733,683
Other:				
School generated funds	60,334	14,074	-	74,408
	60,334	14,074	-	74,408
Unrestricted Surplus	1,090,492	-	52,590	1,037,902
Total Accumulated Surplus	\$ 22,645,081	\$ 378,406	\$ 1,072,059	\$ 21,951,428

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- (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 May 28th, 2019 and the Minister of Education on August 26th, 2019.

13. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- \$64,926 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for a solar project. This project is expected to be completed prior to March 31, 2021

14. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- \$64,449 obligation to the W Dusk Energy Group for supply and install of a solar panel system.

15. COMPARATIVE INFORMATION

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

16. 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

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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, 2020 was:

August 31, 2020					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 169,914	\$ -	\$ -	\$ -	\$ 169,914
Other Receivables	18,008	18,008	-	-	-
Net Receivables	\$ 187,922	\$ 18,008	\$ -	\$ -	\$ 169,914

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, 2020					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 52,677	\$ 37,769	\$ 14,908	\$ -	\$ -
Total	\$ 52,677	\$ 37,769	\$ 14,908	\$ -	\$ -

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 at a Canadian Bank, denominated in Canadian Currency.
- Investing in GIC's and term deposits for short terms at fixed interest rates.

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17. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.