



2020-21 ANNUAL REPORT

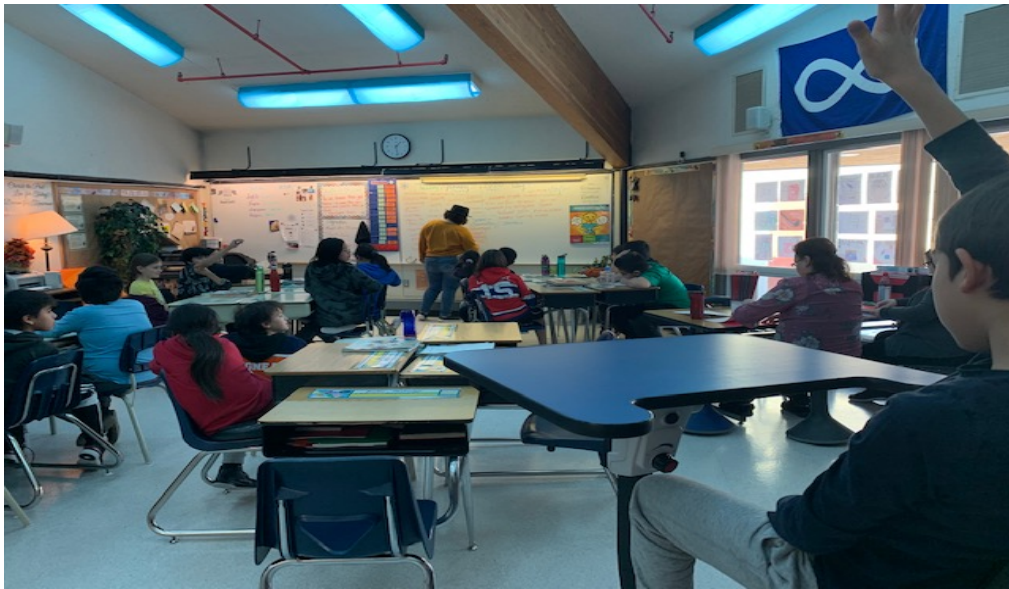


Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	6
Strategic Direction and Reporting	11
Demographics	32
Infrastructure and Transportation.....	35
Financial Overview	36
Appendix A – Payee List	38
Appendix B - Management Report and Audited Financial Statements.....	40

School Division Contact Information

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

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

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 you and the residents of the school division with the 2020-21 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, 2020 to August 31, 2021. 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 in a cursive style.

Duane Favel
Chairperson



Introduction

This report provides information about the Ile-a-la Crosse School Division in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division positioned the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2020-21, supported by contingency funding.

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, 2021 are:

- Duane Favel (Chair)
- Jolene Roy (Vice-chair)
- Anna Corrigan
- Peter Durocher
- Nathan Favel
- Barb Flett
- 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 SCC acts as a mechanism for connecting the schools' work and the community. 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, as with the ESSP actions extended in to the 2020-21 school year. The SCC goal was to increase parental/caregiver engagement similar to the SCC's goal the previous year.

In both schools, the SCCs did not meet as they had in the past. The impact of COVID-19 affected the SCC initiatives and interactions were limited due to the expectation to ensure safe environments. Different modes of communication occurred with the SCC such as phone calls and texting with parents throughout year. In the elementary school, there were three active parents, and in the high school there were two active parents. Discussions occurred pertaining to the safety of students and staff, which included the school's learning plans. The prevalent concern, derived from the data, was the impact of COVID-19 on the schools regarding the well-being of students, staff and their families. The school year was impacted by the COVID-19 pandemic in unprecedented ways causing heightened anxiety, fear, learning disparity and low attendance. The disclosure of residential school findings also had significant impact on students and staff. Mental health supports became the priority that the SCCs focused on. Family interactions occurred through social media, home visits and personal dialogue. SCCs discussed ways to improve the social and emotional well being of students while ensuring pandemic safety protocols were followed.

The Elementary SCC ensured that support continued during the year through Christmas Cheer packages, virtual assemblies, Facebook contests and "Summer Literacy" kits were provided for families.

The SCC in the high school included well-being activities such as smudging, sweat lodges, youth self-care groups, and opportunities for elder visits.

In the past, parental engagement in schools occurred such as invitations to school functions including meet the teacher night, teacher conferences, coffee houses, and fun nights. This changed in 2020-21 due to the COVID-19 pandemic.

SCCs responded effectively to enhancing ways to have the community and parents more involved in their children's education. Now might be the time to revisit these and begin the process of reorganization and recruiting new SCC members while providing past members an opportunity for feedback. The missed educational opportunities caused by pandemic restriction in 2020-21 were identified for further action in 2021-22.

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).¹ The 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 occupations.³ To assist in that regard, the community is served by air on a regular basis with a lighted and paved runway located one kilometer north of the village.

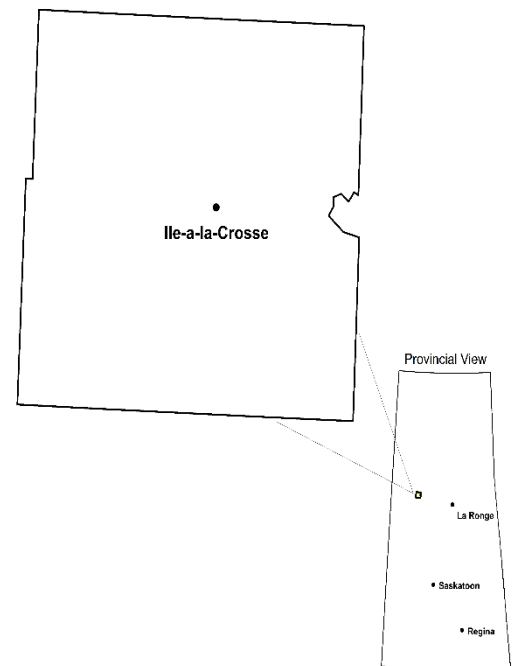
More information about this historic community can be found at www.icsd.ca and www.sakitawak.ca.

¹ Statistic Canada. Census Profile, 2016.

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

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

Ile-a-la-Crosse
SD No. 112
August 2021



Division Philosophical Foundation

Division Mandate

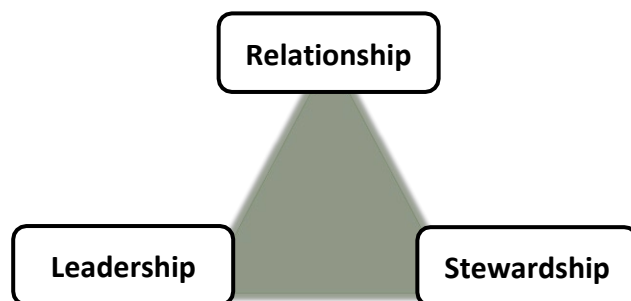
Through *The Education Act, 1995* the Minister of Education has vested in the Board of Education the power and authority to govern the school division. Accordingly, the mandate of the Board is to provide the students within the school division the required curriculum and to ensure that they are successfully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

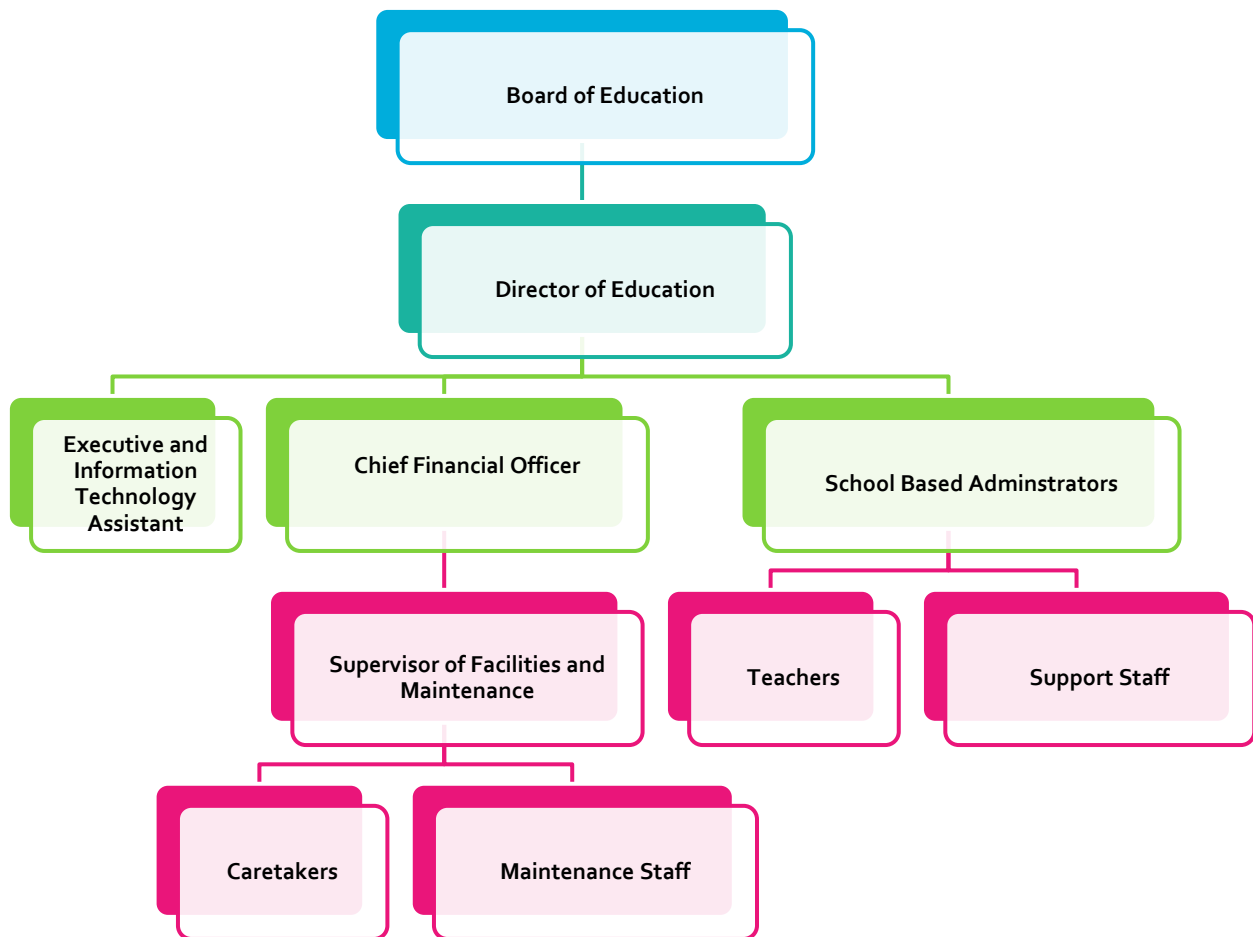
Stewardship *Managing and administering the affairs of the school division in an effective, ethical and accountable manner.*

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.



Community Partnerships

The Ile-a-la Crosse School Division including the individual schools have established a range of formal and informal community partnerships. With the impact of COVID-19, these partnerships were limited in providing optimal connections; meetings occurred through on-line methods.

The school division established partnerships that bring a wide range programming options to support academic transitions and healthy well-being for students. Activities that occurred in 2020-21 were:

- WDusk Group Energy Group (environment and renewable natural resources) installed 120 solar panels at the high school that will provide renewable and data for environmental education. This initiative will provide green energy resources for the greenhouse;
- Martin Initiative Foundation's greenhouse initiative continued to support the school division with moral support. A yearly touch base inspired the school division to develop a framework to ensure staff and students were at the forefront while working with Elders

- and Sakitawak Development Corporation;
- Saskatchewan Health Authority focused on providing services related to the COVID-19 pandemic with vaccinations as a priority;
- DEPTth Lab and Smart Platform, Johnson-Shoyoma, Technology formalized a technology platform for land-based learning and mental health in which implementation was limited because of COVID-19;
- Métis Nation of Saskatchewan support for the Métis Elementary Learning and Language Program has proceeded;

And established partnerships continued such as:

- Northlands College and Gabriel Dumont Technical Institute continued to collaborate with the school division on delivering (smaller student intake) programming to provide students safe options for completing Grade 12;
- Village of Ile-a-la Crosse continued to provide a seat on the Ile-a-la Crosse Communications Inc. board for the SRC president; and
- Northwest School Division continued to provide contracted on-line student services that included speech and language pathologists, occupational therapy and educational psychology for responsive learning supports to students.

The Saskatchewan Health Authority (SHA) presented on health topics such as handwashing and provided a LGBTQ2 session for staff including vaccination clinics in the high school for students. In response to COVID-19 pandemic, the SHA continued to support best practices for sanitization, masking and timely COVID-19 guidance to the school division. The Northern Medical Health Officers, Dr. Khaketla and Dr. Sobel advised the school division regarding active COVID-19 cases in the community.

The division explored the preliminary stages of a *Trauma Response Team* so partner agencies could work towards providing the physical, social, and psychological needs of students and their families. This team included social services, mental health, RCMP, and the school division. This approach recognized that students who are provided immediate hands-on support along with extended support for families tend to have a greater capacity to learn and to succeed in school and in life.

Program Overview

Student success and well-being are at the forefront of the Board of Education's priorities and aligns with the vision "to ensure that students are empowered to reach their full potential within the global community". The majority of students in the division are of Métis ancestry including First Nations so integration of Indigenous knowledge is an expected practice. Concurrently, like other students, the Rossignol students have different learning styles and interests with individual strengths and needs. Therefore, providing an 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, the Ministry of Education's priorities of reading, writing, math and the areas of humanities in the Saskatchewan curriculum provides the teachers with a foundation to support the diversity of student's learning progressions while the broad areas of learning, cross-curricular competencies, and adaptations provides relevance and engagement for the students.

With engagement at the forefront, the learning programming integrated *Following their Voices* practices as best that they could during the pandemic. Students engaged in their areas of interest with high expectations. Locally developed courses continued to be offered: Robotics including Northern Lifestyles during the summer school pilot. The learning program continued to prioritize reading, writing and math. Due to the COVID-19 pandemic classroom closures, technology became an embedded practice (Google Classroom and Seesaw). This year's learning programming was flexible with multiple modes of instructional delivery while maintaining high expectations.

2020-21 programming continued with adjustments in response to COVID-19 pandemic guidelines with an intention to increased academic success and student well-being. These initiative were:

- 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;
- K-12 Michif language instruction;
- Métis Elementary Learning and Language Programming;
- Fiddle instruction which is an integral part of Métis culture; and,
- In-house Elders in both schools.

Other educational services included:

- Driver education (limited to the spring this year);
- Modified Nutrition Programs in both schools (food safety and social distancing); and,
- Recreational programming was postponed which is typically offered for both elementary and high school students; and
- A modified version of engagement was offered by the Northern Community and School Recreation Coordinator. This position is staffed by the division.

Strategic Direction and Reporting

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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, 2021, 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 since 2013. The schools are influenced by the *Inspiring Success Policy* to ensure that First Nations and Métis Perspective and Ways of Knowing is embedded in all subject areas (Ministry of Education, 2018)

School division actions taken during the 2020-21 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:
 - Data walls (elementary)
 - Writing exemplars, graphic organizers (K-8)
 - Writing consistencies (K-12)
 - Cultural responsive integration
2. Focused on most impactful reading and writing strategies for consistency and success—pertinent outcomes (reading and writing) and books for home libraries (x3 year)
3. 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
4. Middle years continued phase 1—implemented in (2019-20) data literacy, learning walks (K-12), outcome-based assessment.
5. Implemented 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.
6. Analyzed and provided 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, Writing and Math At or Above Grade Level

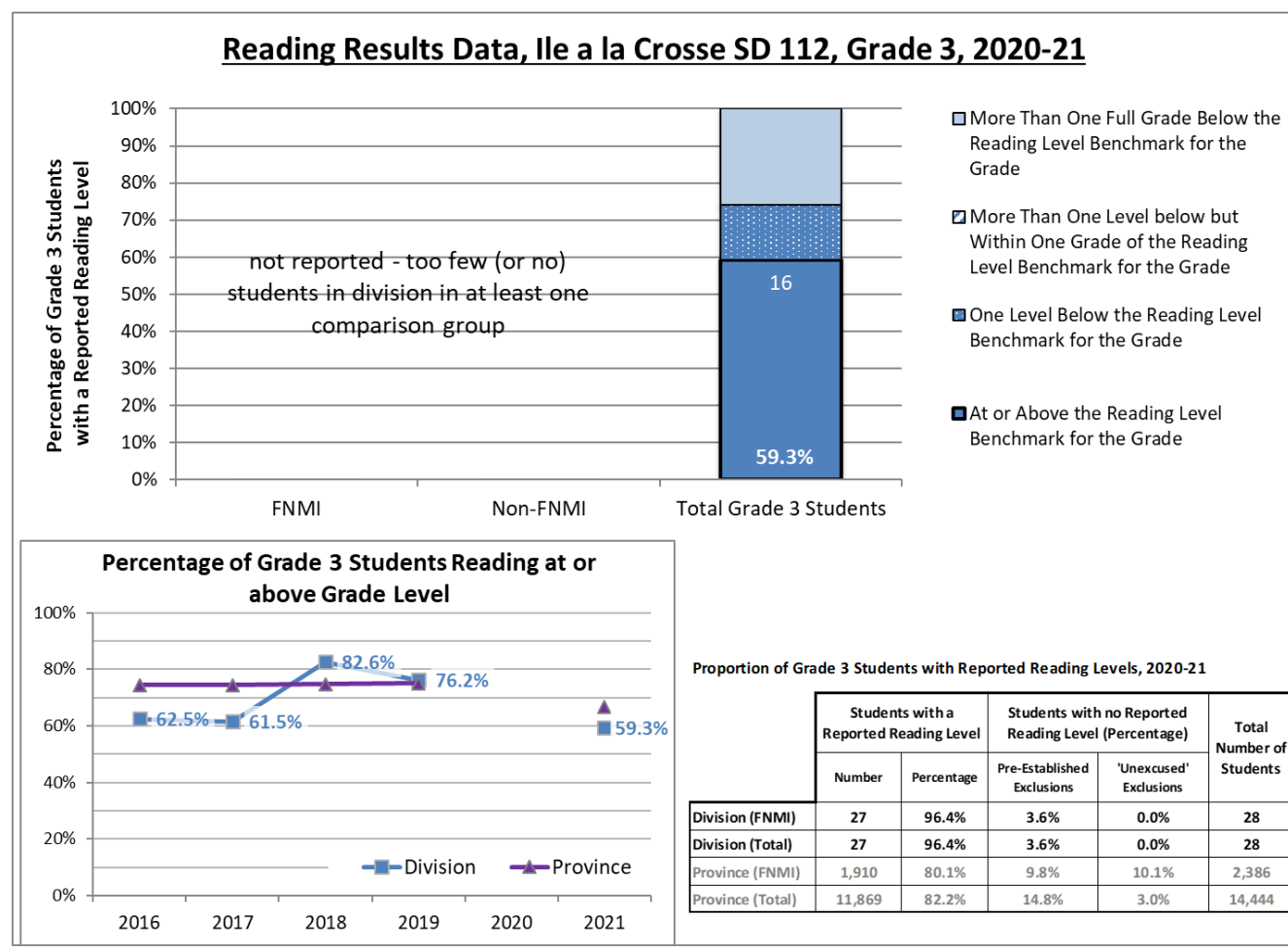
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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, 2021

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

The above data indicates a six-year trend (2016 to 2021). Data was not collected in 2020 due to COVID-19. Data from two years ago (2018-19) shows that 76% of the Ile-a-la Crosse School Division's Grade 3 students were reading at or above grade level, and the 2021 data shows that 59% were reading at or above grade level, which was a decline of 17 percentage points from the 2019 results. There had been a decrease from 2017-18 to 2018-19 (about 6 percentage points). The 2018-19 results were similar to the provincial results overall (76%) with the SD's Grade 3 students being one percentage point above the provincial 'all student' average (75%). Results for 2020-21 are below the provincial results overall of 66.7%, but still well above the provincial results for FNMI students (not reported here). This is noteworthy because 98% of the students in the school division are Métis or First Nations and the percentage of students with a reported reading level (96.4%) is well ahead of the provincial result (80.1%).

Previous to the impact of COVID-19, the division had maintained consistent reading results with the provincial 'all students' with SD results but the reading results had declined in 2021. Provincial reading results for 2020-21 and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. Disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, has resulted in a decline in reading skill development that will need to continue to be monitored and addressed. A variance occurred with the SD's results (2016-19 and 2020- 21) compared to the provincial 'all students' (-4 to -15 percentage points). The SD's positive results showed that the results were consistently above the provincial First Nations, Métis and Inuit students from 2013-2019. The above data source compares the SD with provincial 'all student' average. * noted that the SD is 98% Métis or First Nations (2021). The comparison of First Nations, Métis and Inuit Grade 3 reading results is inconclusive as the provincial data is not available.

For the SD, longitudinal data informs next steps and long -term plans to support the reading successes or gaps in the school division. The schools will focus on the most important reading outcomes from K-9, impactful teaching strategies, improved attendance, and will continue to enrich interventions for the struggling students. Focused work in the earliest years is the key to sustaining our gains and while pushing for improvements.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

Middle years embedded differentiated writing strategies into daily teaching while using variety of resources and assessment opportunities to plan for instruction. The provincial grading scale 1-4 and “I can statements” were used to meet the outcomes.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

In 2018-19, the school division’s average rubric score in Grade 2 was 2.4 and in Grade 5 it was 2.59 in 2020/21 while the average rubric score in Grade 2 was 1.72 and in Grade 5 it was 2.64. Grades 1-6 data continued to be collected three times a year with the provincial numeracy rubric.

For grades 7-9, teachers focused on pertinent math outcomes, so they were understood and comprehended by students.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in Following Their Voices for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, 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 Context).

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

Ile-a-la Crosse School Division ESSP's goals and targets embedded the Inspiring Success Policy (2018) and 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).

Improving student engagement and achievement through curriculum, building partnerships, and supported the infusion of Indigenous content, perspectives and ways of knowing into renewed curricula to benefit all learners occurred seamlessly for the 98% Indigenous student population of the school division.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

During the 2020-21 school year, the following actions were taken to work towards achieving the goals for this outcome. The goals of Inspiring Success also guided the actions to improve outcomes for First Nations and Métis students through equitable opportunities and outcomes for First Nations and Métis learners, valuing and supporting First Nations and Métis languages and cultures, continuing respectful relationships with First Nations and Métis peoples at the local level, and enriching understanding of the worldviews and historical impact of First Nations and Métis Nation.

1. Provided relational pedagogy that is engaging and agentic – culturally responsive, high expectations, and relevant that:
 - Implemented discursive and formative assessment strategies;
 - Provided myBlueprint (an online interactive education and career planning resource), student transition plans, post-secondary preparatory processes; land-based learning; greenhouse integration and elementary outdoor kitchen to sustain lifestyle/culture connected to career exploration);

	<ul style="list-style-type: none"> • Michif language offered (PreK to Grade 12); and, • Land-based learning and Elder’s teachings. <p>2. Implemented responsive supports (team collaboration, collective efficacy mindset professional development (internal and external resources)) targeted to ensure students are obtaining 8 or more credits for example, K-9 uses outcome-based assessment:</p> <ul style="list-style-type: none"> • Applied outcome-based assessment in middle years (phase 1); used data to inform where support is required such as Early Years Evaluation, Fountas & Pinell, graduation rates, credit attainment, high impact data Response to Intervention (RTI): • Provided <i>Collective Efficacy</i> professional development; • Individualized school PD for reading, writing and math; • Reviewed data walls to inform progress (elementary); and, • Responsive to OurSCHOOL survey results – supported good mental health; land based learning <p>It is important to focus on best practice, so our students continue to be successful. Data literacy and responsive instruction continued to be a priority.</p> <ul style="list-style-type: none"> • Putting a “face to the data” has continued to be standard practice with Tier II supports for students for continued improvement. • Data walls (K-6) were implemented to ensure outcome attainment. • Credits were tracked in grades 10-12 <p>3. Provided summer school for “lost students” —<i>Nîpin L’ Kwal Northern Lifestyles</i> pilot by offering <i>Northern Lifestyles 10</i> in response to the impacts of the COVID-19 pandemic.</p>
Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation	
Average Final Marks	
<p>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.</p> <p>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.</p>	

Average Final Marks in Selected Secondary-Level Courses, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	laCr	Province	laCr	Province	laCr	Province
English Language Arts A 10 (Eng & Fr equiv)	70.2	75.5	nr	78.7	70.2	62.6
English Language Arts B 10 (Eng & Fr equiv)	nr	74.9	nr	78.1	nr	62.2
Science 10 (Eng & Fr equiv)	49.3	74.6	nr	77.8	49.3	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	nr	74.5	nr	78.5	nr	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	59.4	76.0	nr	78.1	59.4	63.8
English Language Arts 20 (Eng & Fr equiv)	68.8	76.6	nr	78.9	68.8	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	61.8	69.4	nr	72.8	61.8	62.3
Math: Foundations 20 (Eng & Fr equiv)	49.8	76.6	nr	78.3	49.8	66.0

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, 2021

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 2020-21) have lower average final marks than the provincial student population overall by between 5 to 25 percentage point difference in 7 of the 8 subject areas reported above for 2020-21. This is a decline from the year before. As for the SD's Math: Workplace and Apprenticeship 10, student numbers were too small to report.

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 below the provincial FNMI averages in 4 subject areas out of 7 subjects except for Math: Workplace and Apprenticeship 10 (nr). The exceptions where Ile-a-la Crosse students were above the provincial FNMI averages were in English Language Arts 10 A (70.2 compared to 62.6 provincially) and ELA 20 (68.8 compared to 64.8 provincially) and Math Workplace and Apprenticeship 20 (60.6 compared to 64.9 provincially). Ile-a-la Crosse students are below average in 5 of the other 7 subject areas reported above with a percentage point difference of 1 to 12 as compared to the provincial FNMI students.

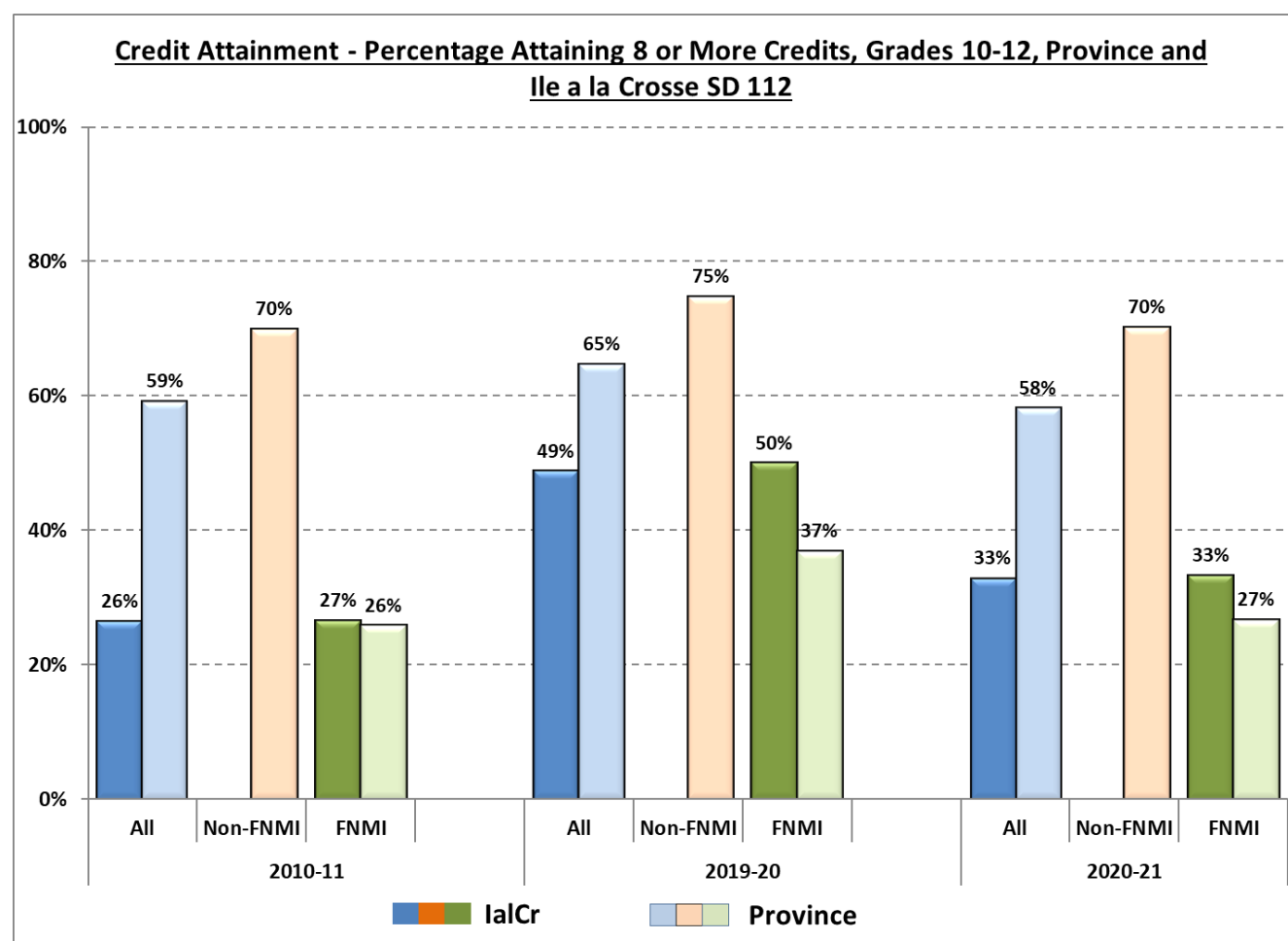
Data trends inform the division regarding the intensification of supports and because of the impacts of COVID-19, attendance was an issue. Supports continued to focus differentiated instruction, RTI supports for teachers, and formative assessment. ELA 10 and 20 is an area of strength. Hence, the division will concentrate intensified supports in 2021-22 in subject areas as the data is indicating above to include differentiated instruction and outcome-based assessment for middle years to targeted identified outcomes (ELA, Math).

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 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 or for the students' future endeavours.

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, 2021

Analysis of Results – Credit Attainment

With 33% of students attaining 8 or more credits in 2020-21, the results indicate that the Ile-a-la Crosse School Division (98% of school division population identified as Métis or First Nations in 2020-21) was 25 percentage points behind the provincial all students' results (58%), and ahead of the First Nations, Métis, and Inuit subpopulation provincially by 6 percentage points (27%). The students earning 8 or more credits per year had decreased 3 percentage points from 2019-20 to 2020-21 and increased 7 percentage points from 2010-11 (baseline year) from 26% to 33%.

Prior to the COVID-19 pandemic, credit attainment had been increasing. Increases in credit attainment in 2019-20 resulted in part from the policy decision response in March 2020 to provide passing grade options to students enrolled in spring semester classes. Credit attainment in 2020-21 shows a decrease from pre-pandemic levels that can likely be attributed in part to disruptions in learning caused by the COVID-19 pandemic.

A consistent staff compliment, professional development, technology supports, and parental/caregiver engagement continues to be recognized as contributing factors to the consistency in credit attainment. Data walls will be implemented in grades 7-12.

Graduation Rates

ESSP Outcome:

By June 30, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

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 the students in Ile-a-la Crosse are Métis or First Nations.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome

Actions at the school level included:

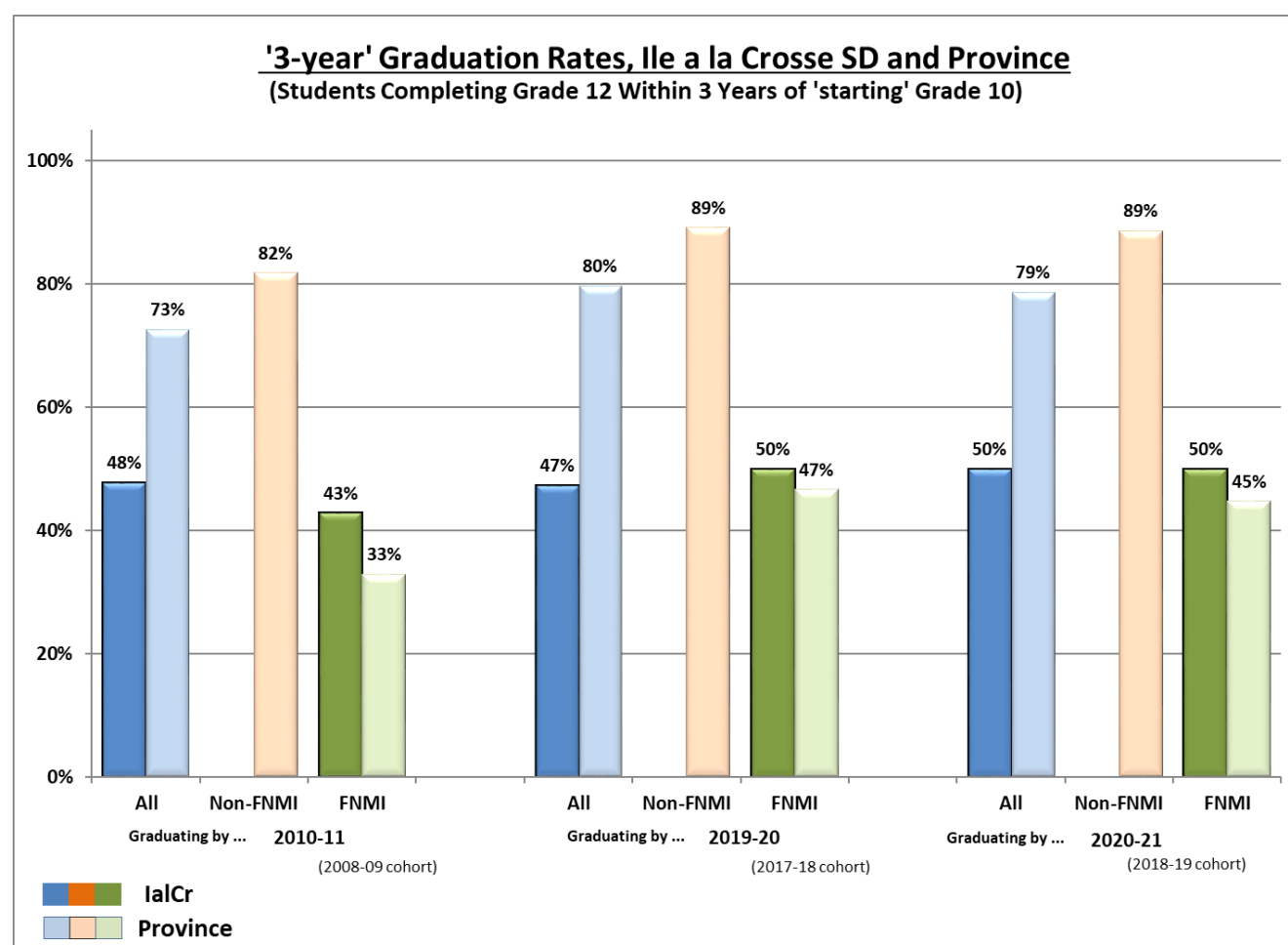
- Provided supports for teachers regarding RTI; multi-leveled intervention strategies (literacy coaching, collective efficacy momentum to support each student, FTV).
- Prioritized assessments and support (short term and long term) for students requiring additional supports (Tier 2 students).
- In response to COVID-19 pandemic conditions designated instructional formations (quad system, cohorts) occurred.
- Provided career planning/transitions for students with post-secondary institutes such as Gabriel Dumont Institute/Dumont Technical Institute, Saskatchewan Polytechnic Institute, universities, and school divisions.
- Introduced data walls to identify students at risk of not graduating (credits attained, attendance).
- Engaged educational partners--Northlands College, Dumont Institute, researchers, and professional development consultants-- that included strategies to support student success.
- Information sessions with parents/caregivers were provided prior to students entering Grade 10 to promote engagement along with continued promotion of credit requirements and other parent or student aspirations.
- The "High Impact Student rating" (Tier 2 and 3) provided administrators and teachers baseline information. The focus provided supports for struggling students.
- External experts are contracted to provide teachers and family supports.

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. Acting on the maxims “Education for All” and “Meeting the Needs of Every Student”, the development of Individualized Educational Programs needed to be extended 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, 2021

Analysis of Results – Three-Year Graduation Rates

The current three-year provincial graduation rate for all students is 79% (2020-21) with a target of 85% of students graduating within 3 years by 2021, and the three-year graduation rate for First Nations, Métis and Inuit students is 45% (2020-21) with a target of 65% by 2021.

Ile-a-la Crosse SD's (2020- 21) 3-year graduation rate was 50% which is 5 percentage points over the 2020-21 FNMI provincial results. However, the SD's results are under the provincial 2021 target of 65% for FNMI students by 15 percentage points and under the overall provincial target by 35 percentage points. The 3-year graduation rate was consistent from 2019-20 to 2020-21. Since 2010-11 baseline year, there has been an increase of 7 percentage points with some year-to-year fluctuation due in part to the small population size where each student's success can increase the graduation rate by four or five percentage points

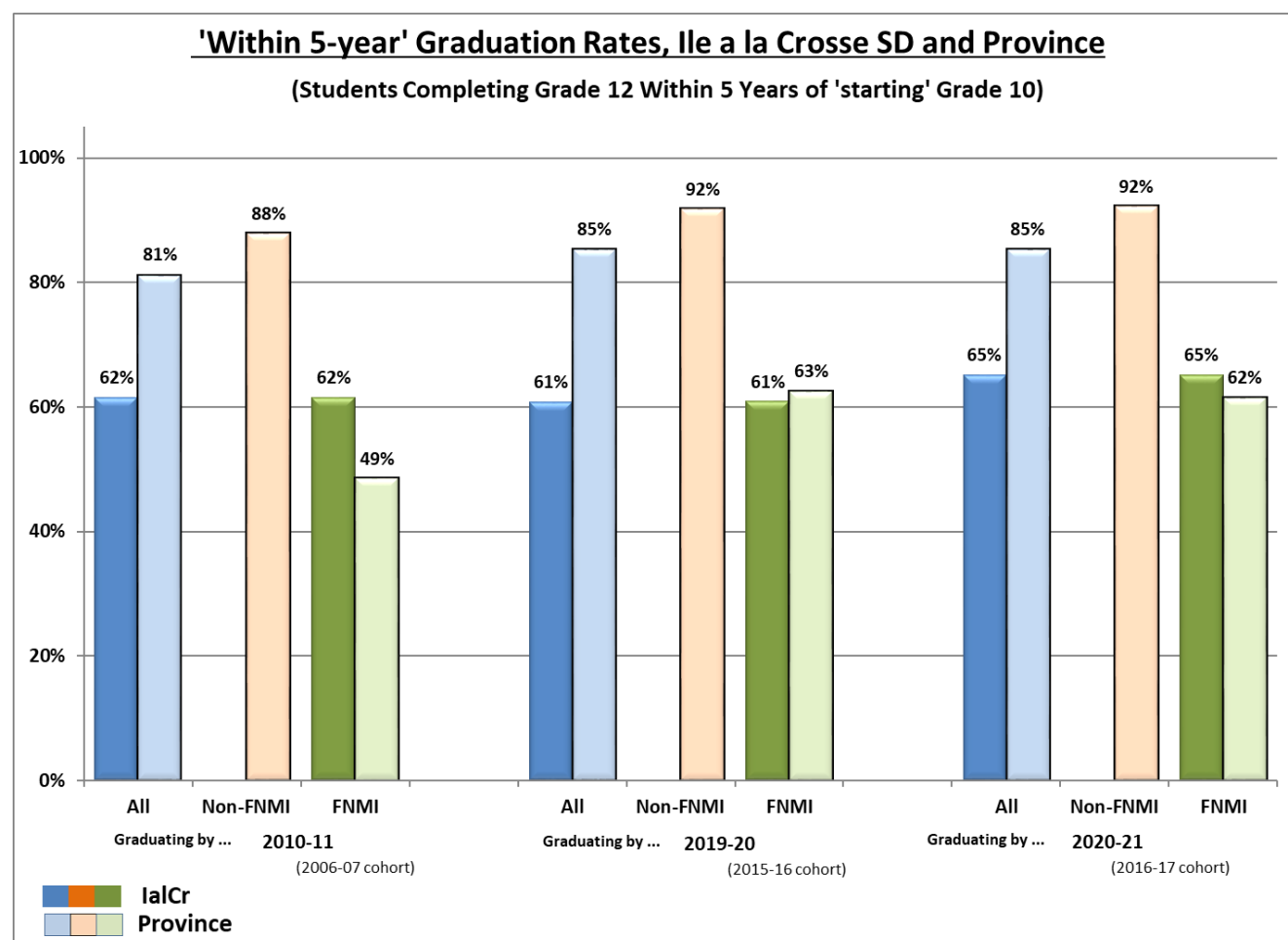
Continued resources, high yielding teaching strategies (expected practice) for teachers and supports for students has been incremental. The division continue to use data to improve practices. Further to this, the staff have, and will continue to educate parents/community on graduation requirements. Those students who make it to grade 10 typically graduate within 3-5 years.

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.

The quest to have students graduate with the appropriate skills and competencies continues. A review will be done of the Adult 12 program and Adult 5-11 program. Research-based practices will be utilized to support Adult students with diverse family circumstances while being responsive to learning needs and career. Recommendations could be referenced on how to best support students before they become Adult 12 candidates.



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, 2021

Analysis of Results – Graduation Rates ‘within five-years’

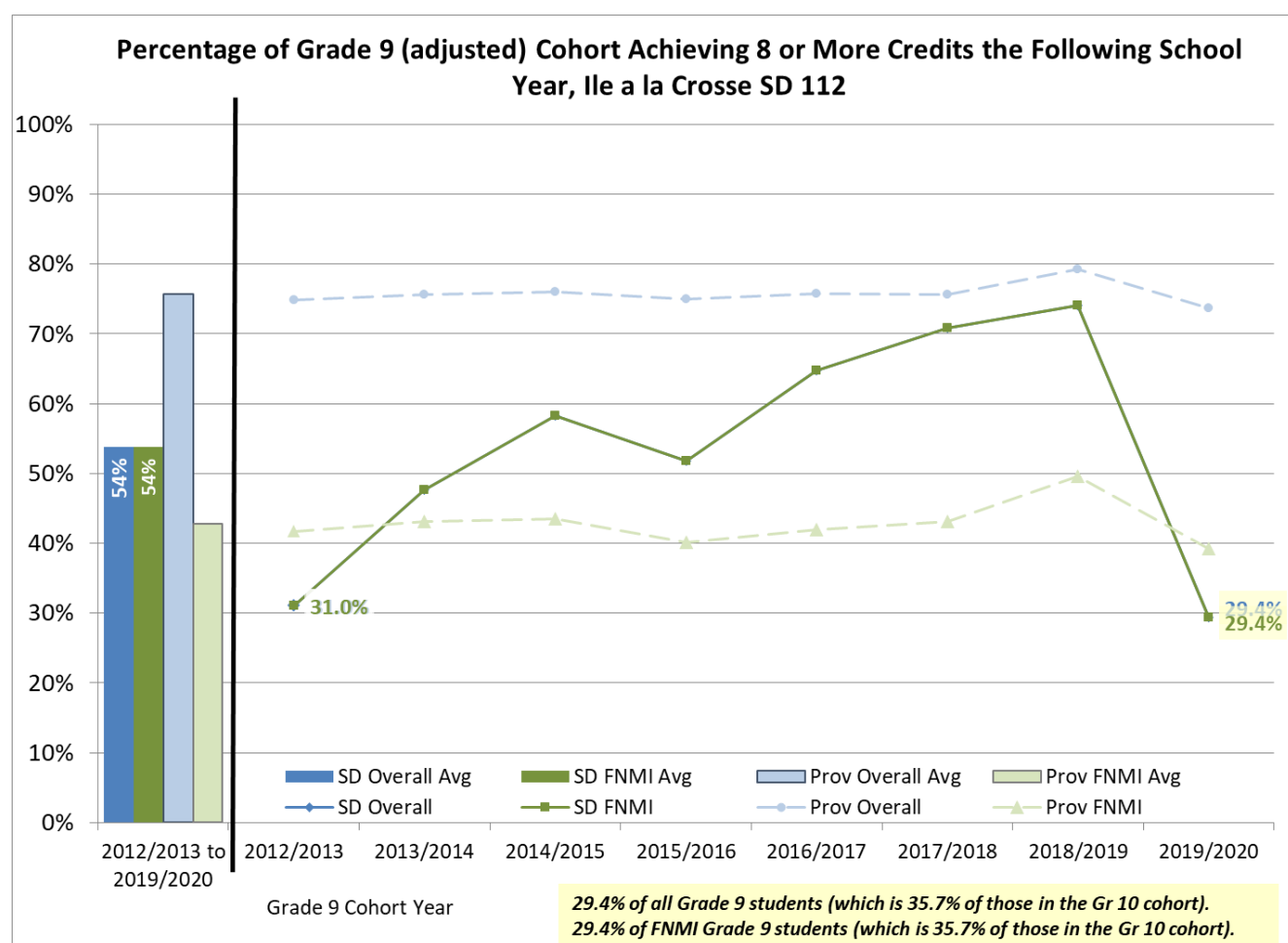
The results reported in 2020-21 of 65% show an increase in the extended-time graduation rate for students in Ile-a-la- Cross School Division compared to 61% in 2019-20 of 4 percentage points. This was an incremental improvement of 13 percentage points from the 2008-09 baseline year of 52% (not displayed above). Ile-a-la Crosse SD's (2020-21) 5-year graduation rate was 65% which is 3 percentage points over the 2020-21 FNMI provincial results and was 27 percent points difference to “all students” provincial results at 85%.

Over the past 10 years, there has been year to year fluctuation (due in part to the small cohort size). On average over the past 10 years, the Ile-a-la Crosse 5-year graduation rate has been about 59%, with results over 60% for the past four years. Since 2014-15, all Ile-a-la Crosse students in the graduation cohorts have been Métis or First Nations compared to the provincial overall student results have varied from 2008-09 of 37% to 67% in 2017-18.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes before 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, 2021

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 in 2015-16 and 2019-20, Grade 9 cohorts with an upward trend to 74.1% last year, and decreased to 29.4% (for the most recent year). Whereas, (b) the 8- year average shows that 54% of students made the transition by achieving 8 or more credits. The school division's data results trended downward which compromised meeting the "provincial overall average" of 73.7%. Results for FNMI students in Ile-a-la Crosse were 43 percentage points less than the overall provincial results for the most recent year and a 10 percentage point difference from the FNMI provincial results (39.2%).

Increases in credit attainment in 2019-20 resulted in part from the policy decision response in March 2020 to provide passing grade options to students enrolled in spring semester classes. Credit attainment in 2020-21 shows a decrease from pre-pandemic levels that can likely be attributed in part to disruptions in learning caused by the COVID-19 pandemic.

Early Years

ESSP Outcome:

By June 30, 2021, 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 workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School division goals aligned with the Early Years outcome

Ile-a-la Crosse School Division aspires to surpass the ESSP outcome of 90% of students exiting Kindergarten ready for learning in the primary grades. The Board's strategic plan and resulting school level plans are aligned to the target of this priority.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

Actions identified as contributing specifically to this priority in 2020-21 included:

- Responsive instruction to data—EYE-DA and TA assessment consistency training, RTI for Kindergarten screen; responsive strategies to areas in EYE; and social skills and approaches to learning.
- In response to COVID-19 pandemic, all early learning teachers were trained in Response to EYE with an Occupational Therapist, and
- Michif Early Learning Pilot Program (MELPP), in partnership with Métis Nation Saskatchewan, focused on language, culture, parent and community engagement.
- 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 Speech Language Pathologist and Occupational Therapist Supports for Pre-K 3 year-olds and Pre-K 4 year-olds.
- Supported and promoted collaborative partnerships to enhance the early years 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

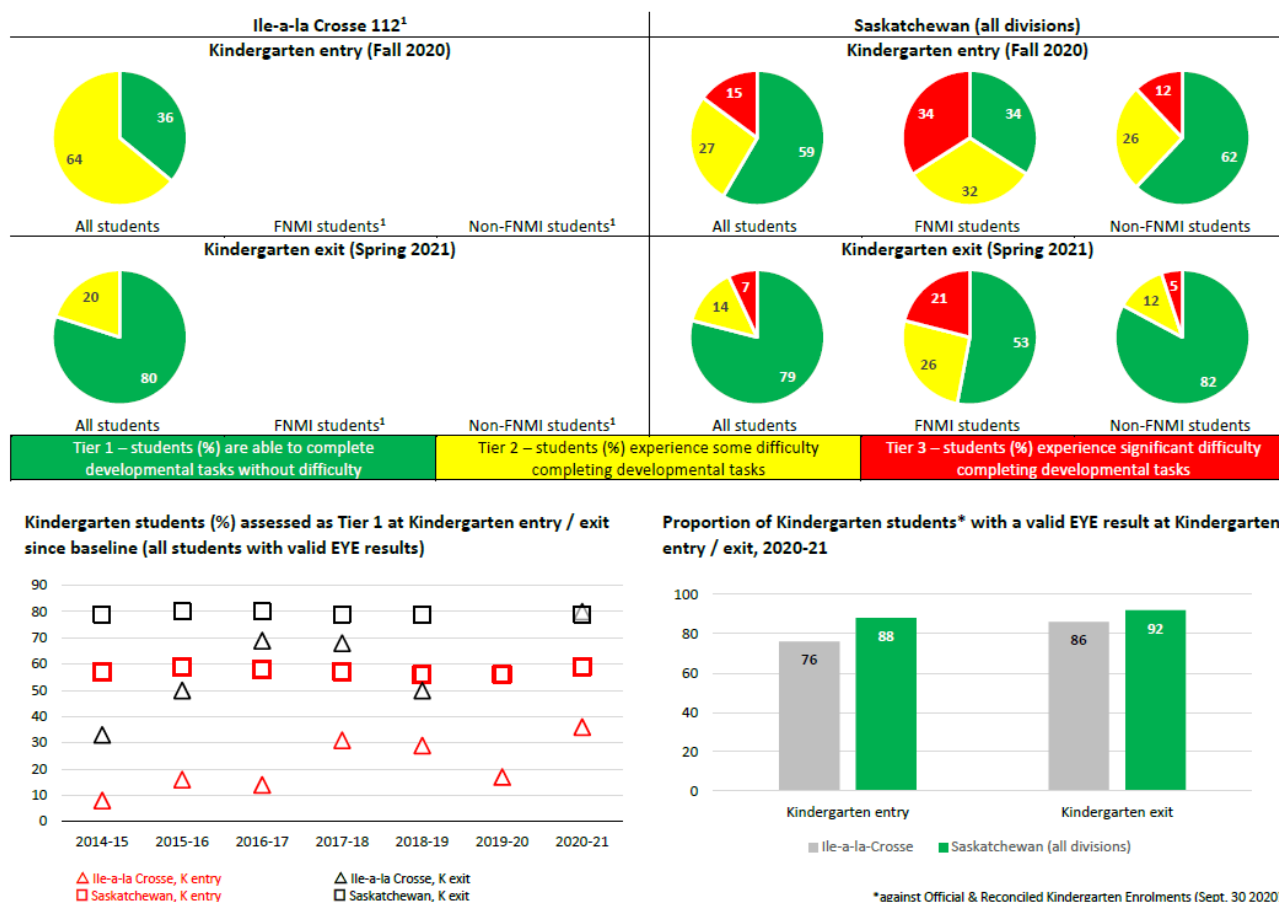
Early Years Evaluation

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 1 at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

Also included is a display for the school division showing EYE-TA participation rates relative to Kindergarten enrolments for 2020-21. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown due to too few (or no) students 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, 2021

Analysis of Results – Early Years Evaluation

The 2020-21 data displays the six-year trend (2014-15 to 2020-21) overall. Because the Ile-a-la Crosse students assessed (2015-2020) are 98% Indigenous, the division's results are not disaggregated between First Nations, Métis and Inuit students and non. The Tier 1 (%) on Early Years Evaluation trend for the six years has fluctuated with percentage of Ile-a-la Crosse SD children consistently increasing 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 2015-16 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; 2020-21 increase of 44 percentage points with an average increase of 39 percentage point over the span of five years. Whereas, the provincial results yielded in 2016-17 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; 2020-21 increase of 20 percentage points with an average increase of 21 percentage point over the span of five years. The average difference (2015-21) of "all students provincially" and "all students Ile-a-la Crosse" is 18 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" but comparable growth was evident in the spring as it is near equal for "all students" (79%) and Ile-a-la Crosse students (80%) compared to provincial FNMI (53 %).

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 to coincide with the school division's system goal "to provide programming which meets the diverse needs of our student learners; and provides the supports for staff that is needed to create a positive learning environment." (p. 3)

School division actions taken during the 2020-21 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 data reporting has not been available since February 2020, due to disruptions caused by the COVID-19 pandemic. 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 2020 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 documented in the plan book for both schools.

Demographics

The COVID-19 pandemic impacted in-person schooling and required multiple delivery modes. The elementary school had two students who participated in online learning in 2020-21 and one student who participated in home-schooling. One student successfully completed at home learning packages through the school. The remainder of the students were registered in in-person schooling. For middle years and high school, students received in-person schooling except for students who did not attend. Attendance fluctuated in both schools depending on whether students were expected to self-isolate.

Michif language is taught in both schools but is not considered to be an immersion language.

Students

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	37	29	27	25	29
1	32	41	32	26	24
2	22	21	33	29	23
3	27	24	21	31	30
4	33	24	25	20	31
5	39	31	23	23	23
6	19	37	33	22	28
7	27	15	38	32	23
8	26	27	15	38	35
9	18	23	27	11	36
10	47	34	30	33	17
11	26	27	28	26	28
12	25	29	32	29	28
Total	378	362	364	345	355

PreK	36	49	52	57	50
-------------	-----------	-----------	-----------	-----------	-----------

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	98	112	112	107	104
	4 to 6	82	91	79	64	81
	7 to 9	69	65	80	79	91
	10 to 12	97	86	87	86	72
	Total	346	354	358	336	348
English as an Additional Language	1 to 3	-	-	-	-	<10
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	-	-	-	-	<10

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 include 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, 2020

Staff

Job Category	FTEs
Classroom teachers	27.3
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, resource centre staff, information technology staff, school clerical staff and other instructional employees	19.0
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	3.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	8.5
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	1.0
Total Full-Time Equivalent (FTE) Staff	62.5

Notes:

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

Source: Ile-a-la Crosse School Division 2021

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 2020-21.

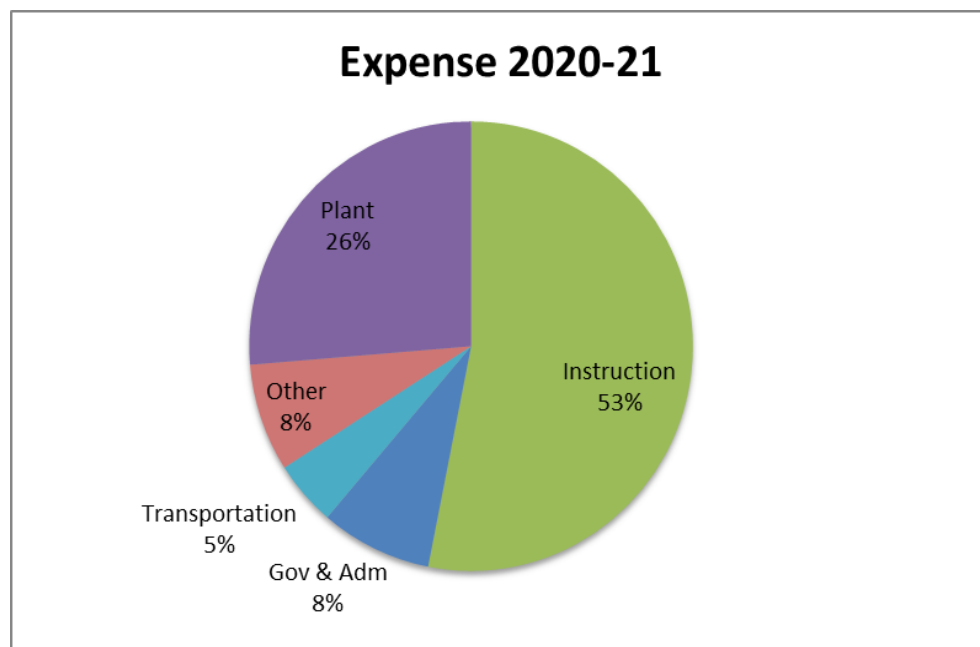
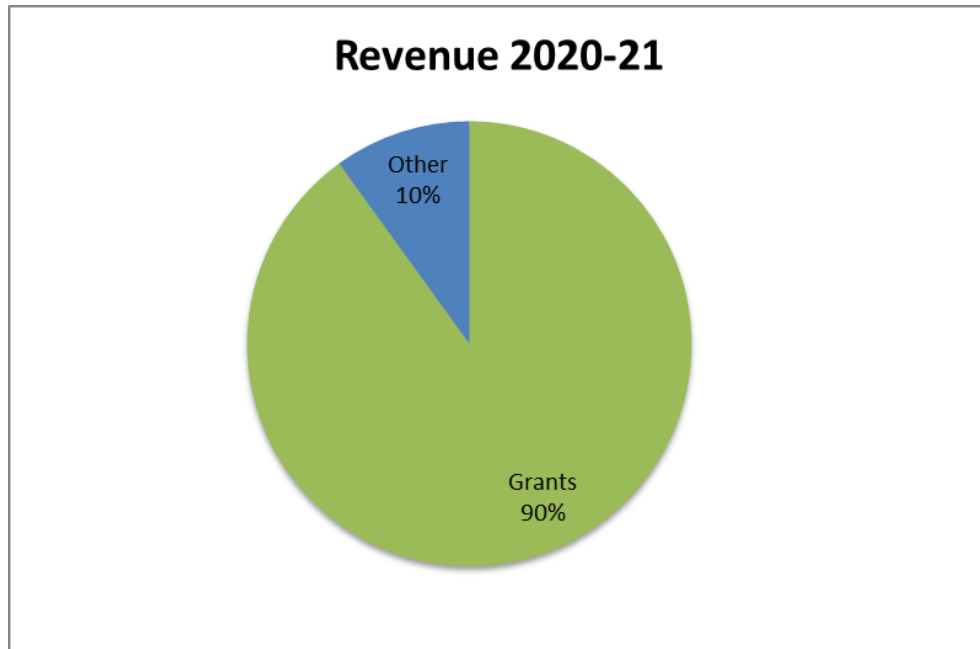
Transportation

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 2020-21, bussing services in Ile-a-la Crosse School Division continued to be contracted, with the successful contract leasing the division-owned bus fleet.

Financial Overview

In 2020-21, contingency funding of \$ 507,509 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Grants	6,540,182	7,292,748	6,449,319	752,566	12%	1
School Generated Funds	104,000	70,251	99,304	(33,749)	-32%	2
Complementary Services	366,156	296,444	299,066	(69,712)	-19%	3
External Services	272,848	254,443	236,283	(18,405)	-7%	4
Other	112,500	186,446	234,063	73,946	66%	5
Total Revenues	7,395,686	8,100,332	7,318,035	704,646	10%	
EXPENSES						
Governance	140,271	121,642	96,042	(18,629)	-13%	6
Administration	564,373	568,831	559,075	4,458	1%	
Instruction	4,425,633	4,516,160	4,272,489	90,527	2%	
Plant	1,656,151	2,237,702	2,034,893	581,551	35%	7
Transportation	337,593	398,966	341,975	61,373	18%	8
School Generated Funds	104,700	70,674	87,324	(34,026)	-32%	9
Complementary Services	342,091	307,972	284,228	(34,119)	-10%	10
External Services	437,664	281,518	335,505	(156,146)	-36%	11
Other Expenses	150	-	157	(150)	-100%	12
Total Expenses	8,008,626	8,503,465	8,011,688	494,839	6%	
(Deficit) for the Year	(612,940)	(403,133)	(693,653)			

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

Note	Explanation
1	Over budget due to the Education Emergency Pandemic Support Program funding and the Michif Early Learning Language Program.
2	Under budget as a result of reduced fundraising activities due to COVID-19 pandemic.
3	Under budget as a result of overestimating budgeted revenues for reimbursements, fees and grants.
4	Less than budget due to vacancy in teacherage units therefore reduced rental revenue.
5	Over budget due to more office lease rental income than budgeted
6	Less than budget as division budgeted for professional development events that were held virtually due to COVID-19 pandemic.
7	Increase in budgeted costs related to COVID-19 pandemic including caretaking supplies, ventilation upgrades, touchless hand drying devices, water fountain upgrades and FTE increases.
8	Over budget as a result of the creation of additional bus routes and runs was needed due to meet social distancing requirements.
9	Under budget as a result of reduced fundraising activities due to COVID-19 pandemic.
10	Less than budgeted student related expenses for the fiscal year.
11	Under budget in building operating expenses, amortization and student related expenses.
12	Less than budgeted interest and bank fee charges.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Total
		In Province	Out of Province	In Province	Out of Province	
Corrigal, Anna (1)	10,485	-	-	1,663	-	12,148
Durocher, Peter	9,985	-	-	913	-	10,898
Favel, Nathan	11,880	-	-	160	-	12,040
Favel, Duane (2)	16,935	658	-	1,213	-	18,806
Flett, Barbara	11,285	-	-	1,163	-	12,448
Laliberte, Alex (3)	2,088	-	-	-	-	2,088
Morin, Barb	11,986	-	-	1,663	-	13,649
Roy, Jolene (4)	10,485	-	-	1,163	-	11,648

- (1) Elected as a Trustee in November 2020
- (2) Chairperson
- (3) Served as a Trustee until November 2020
- (4) Vice-Chairperson

Personal Services

Name	Amount
Ahenakew, Vincent	134,443
Aubichon, Clifford	96,047
Belanger, Chellsea	84,500
Belanger, Maureen	76,690
Birkham, Derek	93,541
Bouvier, Karen	94,291
Bouvier-Lemaigre, Krissy	107,891
Brown, Mark	93,553
Brown, Susan	91,741
Brown, William	92,101
Corrigal, Danielle	53,590
Corrigal, Eugene	76,731
Corrigal, Jansen	102,057
Corrigal, Jordan	63,393
Corrigal, Shawna	77,816
Daigneault, Edna	94,291

Name	Amount
Dalton, David	99,161
Davies, Evan	96,527
Favel, Elaine	104,050
Favel, Michelle	98,747
Gardiner, Anna	78,643
George, Alex	91,741
Green, Brenda	184,206
Hoffman, Sharon	126,615
Jongierius, Patricia	91,741
Kent, Delores	94,291
Kent, Joanne	77,698
Laliberte, Erin	98,597
Lambert, Kristina	96,047
McFetridge-Kean, Patricia	102,835
McLean, Beverly	106,113
McLean, Marina	94,291

Name	Amount
Morin, Roger	94,441
Morin-Dubrule, Melissa	82,898
Ratt, Suzanne	69,601

Name	Amount
Roy, Georgette	73,253
Weenie, Danielle	61,677

Supplier Payments

Name	Amount
Aon Canada Inc.	123,485
Envioway Detergent Man. Inc.	76,957
Federated Co-operatives Ltd.	161,569
Gardiner Plumbing 1997 Ltd.	139,123
L & D Store	56,067
Northwest Scenic Transport Ltd.	250,983
Piicomm Inc.	105,239

Name	Amount
Pineridge Ford Sales	75,664
Saskatchewan Health Authority	167,483
Saskatchewan Power	288,866
Saskatchewan School Boards Association	142,204
Supreme Office Products	76,520
US Bank Credit Cards	221,427

Other Expenditures

Name	Amount
Receiver General of Canada	1,368,303
Saskatchewan Municipal Employees Pension Plan	255,228

Name	Amount
Saskatchewan Teachers' Federation	312,805

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, 2021

Jansen Corrigan

Chief Financial Officer

Vantage Chartered Professional Accountants

Auditor

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

MANAGEMENT REPORT


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

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

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

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

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


Chairperson


Director of Education


Chief Financial Officer

November 23, 2021



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, 2021, 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, 2021, 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.

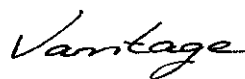
Those charged with governance are responsible for overseeing the organization's financial reporting process.

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
November 23, 2021

Ile a la Crosse School Division No. 112
Statement of Financial Position
as at August 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,774,083	1,566,025
Accounts Receivable (Note 7)	302,997	292,681
Portfolio Investments (Note 3)	2,167,323	2,138,454
Total Financial Assets	4,244,403	3,997,160
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	40,680	52,677
Liability for Employee Future Benefits (Note 5)	92,100	84,500
Deferred Revenue (Note 9)	42,000	-
Total Liabilities	174,780	137,177
Net Financial Assets	4,069,623	3,859,983
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	17,402,493	18,018,614
Prepaid Expenses	76,179	72,831
Total Non-Financial Assets	17,478,672	18,091,445
Accumulated Surplus (Note 12)	21,548,295	21,951,428

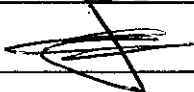
Contractual Obligations and Commitments (Note 14)

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 13)		
REVENUES			
Grants	6,540,182	7,292,748	6,449,319
School Generated Funds	104,000	70,251	99,304
Complementary Services (Note 10)	366,156	296,444	299,066
External Services (Note 11)	272,848	254,443	236,283
Other	112,500	186,446	234,063
Total Revenues (Schedule A)	7,395,686	8,100,332	7,318,035
EXPENSES			
Governance	140,271	121,642	96,042
Administration	564,373	568,831	559,075
Instruction	4,425,633	4,516,160	4,272,489
Plant	1,656,151	2,237,702	2,034,893
Transportation	337,593	398,966	341,975
School Generated Funds	104,700	70,674	87,324
Complementary Services (Note 10)	342,091	307,972	284,228
External Services (Note 11)	437,664	281,518	335,505
Other	150	-	157
Total Expenses (Schedule B)	8,008,626	8,503,465	8,011,688
Operating (Deficit) for the Year	(612,940)	(403,133)	(693,653)
Accumulated Surplus from Operations, Beginning of Year	21,951,428	21,951,428	22,645,081
Accumulated Surplus from Operations, End of Year	21,338,488	21,548,295	21,951,428

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	3,859,983	3,859,983	3,964,492
Changes During the Year			
Operating Deficit for the Year	(612,940)	(403,133)	(693,653)
Acquisition of Tangible Capital Assets (Schedule C)	(270,000)	(185,672)	(171,710)
Amortization of Tangible Capital Assets (Schedule C)	787,863	801,792	766,049
Net Change in Other Non-Financial Assets	-	(3,348)	(5,195)
Change in Net Financial Assets	(95,077)	209,640	(104,509)
Net Financial Assets, End of Year	3,764,906	4,069,623	3,859,983

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, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(403,133)	(693,653)
Add Non-Cash Items Included in Deficit (Schedule D)	801,792	766,049
Net Change in Non-Cash Operating Activities (Schedule E)	23,939	(7,657)
Cash Provided by Operating Activities	422,598	64,739
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(185,672)	(171,710)
Cash Used by Capital Activities	(185,672)	(171,710)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(28,869)	(33,949)
Cash Used by Investing Activities	(28,869)	(33,949)
INCREASE IN CASH AND CASH EQUIVALENTS	208,058	(140,920)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,566,025	1,706,945
CASH AND CASH EQUIVALENTS, END OF YEAR	1,774,083	1,566,025

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, 2021

	2021 Budget	2021 Actual	2020 Actual
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,410,330	6,317,370	6,179,806
Other Ministry Grants	-	257,426	269,513
Total Ministry Grants	6,410,330	6,574,796	6,449,319
Other Provincial Grants	-	517,952	-
Grants from Others	-	200,000	-
Total Operating Grants	6,410,330	7,292,748	6,449,319
Capital Grants			
Ministry of Education Capital Grants	129,852	-	-
Total Capital Grants	129,852	-	-
Total Grants	6,540,182	7,292,748	6,449,319

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	104,000	70,251	99,304
Total Non-Curricular Fees	104,000	70,251	99,304
Total School Generated Funds Revenue	104,000	70,251	99,304
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	288,932	201,060	200,006
Other Ministry Grants	-	41,084	40,560
Other Provincial Grants	49,150	54,300	-
Other Grants	-	-	58,500
Total Operating Grants	338,082	296,444	299,066
Fees and Other Revenue			
Other Revenue	28,074	-	-
Total Fees and Other Revenue	28,074	-	-
Total Complementary Services Revenue	366,156	296,444	299,066

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 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			
Other Revenue	157,848	144,443	126,283
Total Fees and Other Revenue	157,848	144,443	126,283
Total External Services Revenue	272,848	254,443	236,283
Other Revenue			
Miscellaneous Revenue	35,000	48,400	81,737
Sales & Rentals	55,000	103,986	99,973
Investments	22,500	34,060	52,353
Total Other Revenue	112,500	186,446	234,063
TOTAL REVENUE FOR THE YEAR	7,395,686	8,100,332	7,318,035

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	69,960	85,787	69,873
Professional Development - Board Members	45,461	7,938	4,714
Elections	-	3,222	-
Other Governance Expenses	24,850	24,695	21,455
Total Governance Expense	140,271	121,642	96,042
Administration Expense			
Salaries	416,284	418,511	383,214
Benefits	51,171	53,988	61,807
Supplies & Services	39,400	65,926	75,152
Non-Capital Furniture & Equipment	4,200	5,969	5,389
Building Operating Expenses	7,968	6,170	7,093
Communications	6,850	8,449	9,546
Travel	20,000	2,064	10,719
Professional Development	6,000	3,366	1,767
Amortization of Tangible Capital Assets	12,500	4,388	4,388
Total Administration Expense	564,373	568,831	559,075
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,843,497	2,669,445	2,665,199
Instructional (Teacher Contract) Benefits	129,520	149,157	130,039
Program Support (Non-Teacher Contract) Salaries	547,292	782,542	605,656
Program Support (Non-Teacher Contract) Benefits	143,585	178,702	157,814
Instructional Aids	117,298	158,863	188,566
Supplies & Services	274,379	164,412	219,304
Non-Capital Furniture & Equipment	38,131	34,347	27,226
Communications	7,077	16,789	19,671
Travel	830	1,533	15,572
Professional Development	67,708	67,029	53,123
Student Related Expense	147,696	222,428	126,544
Amortization of Tangible Capital Assets	108,620	70,913	63,775
Total Instruction Expense	4,425,633	4,516,160	4,272,489

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	400,677	424,510	425,028
Benefits	84,607	86,054	89,888
Supplies & Services	26,944	38,230	5,353
Non-Capital Furniture & Equipment	-	49,848	23,938
Building Operating Expenses	729,423	1,007,757	902,408
Communications	2,500	5,021	5,549
Travel	10,000	17,578	14,239
Professional Development	1,000	116	-
Amortization of Tangible Capital Assets	401,000	608,588	568,490
Total Plant Operation & Maintenance Expense	1,656,151	2,237,702	2,034,893
Student Transportation Expense			
Supplies & Services	14,700	24,298	30,254
Non-Capital Furniture & Equipment	5,000	8,767	5,290
Building Operating Expenses	4,500	4,054	3,364
Communications	700	2,196	2,190
Travel	2,000	6,562	4,983
Contracted Transportation	210,000	286,344	256,300
Amortization of Tangible Capital Assets	100,693	66,745	39,594
Total Student Transportation Expense	337,593	398,966	341,975
School Generated Funds Expense			
School Fund Expenses	104,000	70,674	87,324
Amortization of Tangible Capital Assets	700	-	-
Total School Generated Funds Expense	104,700	70,674	87,324

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	128,447	111,654	46,970
Program Support (Non-Teacher Contract) Salaries & Benefits	128,244	110,530	124,037
Instructional Aids	25,500	32,961	39,219
Supplies & Services	11,000	4,839	5,589
Building Operating Expenses	18,000	37,691	37,332
Communications	750	786	750
Professional Development (Non-Salary Costs)	4,500	120	275
Student Related Expenses	21,600	4,230	14,442
Amortization of Tangible Capital Assets	4,050	5,161	15,614
Total Complementary Services Expense	342,091	307,972	284,228
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	93,174	103,144	114,481
Instructional Aids	3,250	-	-
Supplies & Services	5,300	2,350	3,341
Non-Capital Furniture & Equipment	3,600	10,517	11,608
Building Operating Expenses	160,290	119,033	130,414
Communications	3,400	477	1,401
Professional Development (Non-Salary Costs)	900	-	-
Student Related Expenses	7,450	-	72
Amortization of Tangible Capital Assets	160,300	45,997	74,188
Total External Services Expense	437,664	281,518	335,505

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
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	8,008,626	8,503,465	8,011,688

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021

	Land		Buildings		School	Other	Furniture and	Computer	
	Improvements		Short-Term		Buses	Vehicles	Equipment	Hardware and	
	\$		\$		\$	\$	\$	\$	
Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual	Equipment	2020
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
-	-	-	-	-	66,919	-	118,753	185,672	171,710
136,162	698,362	22,409,530	1,055,015	494,293	696,850	1,418,606	747,149	27,655,966	27,470,294
Tangible Capital Assets - Amortization									
Opening Balance as of September 1	-	276,990	6,077,462	846,432	276,610	334,789	1,159,440	479,958	8,685,632
Amortization of the Period	-	30,124	565,341	22,854	34,177	54,438	41,966	52,892	766,049
Closing Balance as of August 31	N/A	307,114	6,642,803	869,286	310,787	389,227	1,201,406	532,850	9,451,681
Net Book Value									
Opening Balance as of September 1	136,162	421,372	16,332,068	208,583	217,683	295,142	259,166	148,438	18,612,953
Closing Balance as of August 31	136,162	391,248	15,766,727	185,729	183,506	307,623	217,200	214,299	18,018,614
Change in Net Book Value	-	(30,124)	(565,341)	(22,854)	(34,177)	12,481	(41,966)	65,861	(594,339)

Sch C

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	801,792	766,049
Total Non-Cash Items Included in Deficit	801,792	766,049

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(10,316)	53,013
Decrease in Accounts Payable and Accrued Liabilities	(11,997)	(62,675)
Increase in Liability for Employee Future Benefits	7,600	7,200
Increase in Deferred Revenue	42,000	-
Increase in Prepaid Expenses	(3,348)	(5,195)
Total Net Change in Non-Cash Operating Activities	23,939	(7,657)

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 \$92,100 (2020 - \$84,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$10,253,473 (2020 - \$9,451,681) 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, 2021

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 other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

Portfolio Investments consist of Guaranteed Investment Certificates 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
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years

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

f) Liabilities

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

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

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits 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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) 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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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:

	2021	2020
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs with CIBC	\$2,167,323	\$2,138,454
Total portfolio investments reported at cost or amortized cost	2,167,323	2,138,454

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 111,755	\$ 9,887	\$ -	\$ 121,642	\$ 96,042
Administration	472,499	91,944	4,388	568,831	559,075
Instruction	3,779,846	665,401	70,913	4,516,160	4,272,489
Plant	510,564	1,118,550	608,588	2,237,702	2,034,893
Transportation	-	332,221	66,745	398,966	341,975
School Generated Funds	-	70,674	-	70,674	87,324
Complementary Services	222,184	80,627	5,161	307,972	284,228
External Services	103,144	132,377	45,997	281,518	335,505
Other	-	-	-	-	157
TOTAL	\$5,199,992	\$2,501,681	\$ 801,792	\$8,503,465	\$8,011,688

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
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	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 96,200	\$ 87,500
Current period service cost	7,500	6,900
Interest cost	1,600	1,800
Benefit payments	(3,700)	(3,600)
Actuarial (gains) losses	(400)	3,600
Accrued Benefit Obligation - end of year	101,200	96,200
Unamortized net actuarial losses	(9,100)	(11,700)
Liability for Employee Future Benefits	\$ 92,100	\$ 84,500

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 7,500	\$ 6,900
Amortization of net actuarial (gain) loss	2,200	2,100
Benefit cost	9,700	9,000
Interest cost	1,600	1,800
Total Employee Future Benefits Expense	\$ 11,300	\$ 10,800

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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:

	2021		2020
	STRP	TOTAL	TOTAL
Number of active School Division members	30	30	31
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 264,901	\$ 264,901	\$ 248,686

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

	2021	2020
Number of active School Division members	36	34
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	\$ 127,788	\$ 107,381
School Division contributions for the year	\$ 127,788	\$ 107,381
Actuarial extrapolation date	<u>Dec-31-2020</u>	<u>Dec-31-2019</u>
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 168,000	-	\$ 168,000	\$ 169,914	-	\$ 169,914
Other Receivables	134,997	-	134,997	122,767	-	122,767
Total Accounts Receivable	\$ 302,997	\$ -	\$ 302,997	\$ 292,681	\$ -	\$ 292,681

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 28,214	\$ 37,769
Damage Deposits and Other Payables	12,466	14,908
Total Accounts Payable and Accrued Liabilities	\$ 40,680	\$ 52,677

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Non-Capital deferred revenue:				
First Nations and Metis Community Partnership Project	-	\$ 42,000	-	\$ 42,000
Total non-capital deferred revenue	-	42,000	-	42,000
Total Deferred Revenue	-	\$ 42,000	\$ -	\$ 42,000

10. 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	2021	2020
Revenues:					
Operating Grants	\$ 201,060	\$ 54,300	\$ 41,084	\$ 296,444	\$ 299,066
Total Revenues	201,060	54,300	41,084	296,444	299,066
Expenses:					
Salaries & Benefits	111,654	56,529	54,001	222,184	171,007
Instructional Aids	6,299	3,898	22,764	32,961	39,219
Supplies and Services	-	-	4,839	4,839	5,589
Building Operating Expenses	-	-	37,691	37,691	37,332
Communications	-	750	36	786	750
Professional Development (Non-Salary Costs)	-	60	60	120	275
Student Related Expenses	3,817	-	412	4,230	14,442
Amortization of Tangible Capital Assets	839	-	4,323	5,161	15,614
Total Expenses	122,609	61,237	124,126	307,972	284,228
Excess (Deficiency) of Revenues over Expenses	\$ 78,451	\$ (6,937)	\$ (83,042)	\$ (11,528)	\$ 14,838

11. 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:

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	2021	2020
Revenues:				
Operating Grants	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
Fees and Other Revenues	-	144,443	144,443	126,283
Total Revenues	110,000	144,443	254,443	236,283
Expenses:				
Salaries & Benefits	103,145	-	103,144	114,481
Supplies and Services	-	2,350	2,350	3,341
Non-Capital Equipment	-	9,997	10,517	11,608
Building Operating Expenses	-	119,552	119,033	130,414
Communications	477	-	477	1,401
Student Related Expenses	-	-	-	72
Amortization of Tangible Capital Assets	57	45,940	45,997	74,188
Total Expenses	103,679	177,839	281,518	335,505
Excess (Deficiency) of Revenues over Expenses	\$ 6,321	\$ (33,396)	\$ (27,075)	\$ (99,222)

12. 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:

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 18,018,614	\$ 185,672	\$ 801,792	\$ 17,402,494
	18,018,614	185,672	801,792	17,402,494
S.286 pre-April 2009 capital reserves (1)	1,894,199	-	-	1,894,199
PMR maintenance project allocations (2)	192,622	192,501	192,622	192,501
Education Emergency Pandemic Support program allocation (4)	-	507,509	461,641	45,868
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	733,683	-	-	733,683
	733,683	-	-	733,683
Other:				
School generated funds	74,408	746	-	75,154
	74,408	746	-	75,154
Unrestricted Surplus (Deficit)	1,037,902	166,495	-	1,204,396
Total Accumulated Surplus	\$ 21,951,428	\$ 1,052,923	\$ 1,456,055	\$ 21,548,295

- (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.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 22nd, 2020 and the Minister of Education on August 14th, 2020.

14. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

- construction contract for door replacement at Rossignol Elementary School in the amount of \$173,371 over 1 year.

15. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk).

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts.

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

The aging of grants and other accounts receivable as at August 31, 2021, was:

August 31, 2021					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 168,000	\$ 168,000	\$ -	\$ -	\$ -
Other Receivables	58,861	24,549	-	-	34,312
Gross Receivables	226,861	192,549	-	-	34,312
Net Receivables	\$ 226,861	\$ 192,549	\$ -	\$ -	\$ 34,312

Receivable amounts related to GST and PST 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.

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

August 31, 2021					
	Within 6 months				
	Total	6 months	to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 40,680	\$ 28,214	\$ -	\$ 12,466	\$ -
Total	\$ 40,680	\$ 28,214	\$ -	\$ 12,466	\$ -

iii) Market Risk

The school division is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to portfolio investments.

The school division minimizes these risks by:

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

16. 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.