



2021-22 ANNUAL REPORT



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School Division Contact Information

Ile-a-la Crosse School Division #112
Sakitowak Avenue
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 2021-22 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, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Duane Favel



Introduction

This report provides information about Ile-a-la Crosse School Division in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff to ensure the continuation of learning.

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, 2022 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 each of 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 SCCs to work with school staff to develop an annual school level plan and to recommend that plan to the Board of Education.
3. SCCs 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.

During the 2021-22 school year, the two schools' SCCs prioritized actions relevant to their respective schools. The high school supported mental health and well-being, and the elementary school focused on literacy initiatives. Both SCCs supported actions that encouraged community and parent involvement. These programs varied and are unique to each school.

The provincial interim plan (Level 1), the 2021-22 Board of Education's Strategic Plan (Level 2) and schools' plans (Level 3) provided actions that were responsive to the data results of the Ile-a-la Crosse School Division. The SCCs were also responsive to the Level 3 school plans.

The SCC acts as a mechanism for connecting the schools' work and the community. In 2021-22, the goal continued to focus on parental/caregiver engagement, and this included activities such as:

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

Both SCCs each met four times during the school year. SCCs were comprised of the school principal, teacher(s), parents/caregivers, students, Elders (High School), and the Student Support Worker (High School). The Board provides \$2,000 to the SCC annually. Those funds were used to support the actions identified in the SCC's work plan.

School Division Profile

School Division in Context

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 lit and paved runway located one kilometer north of the village.

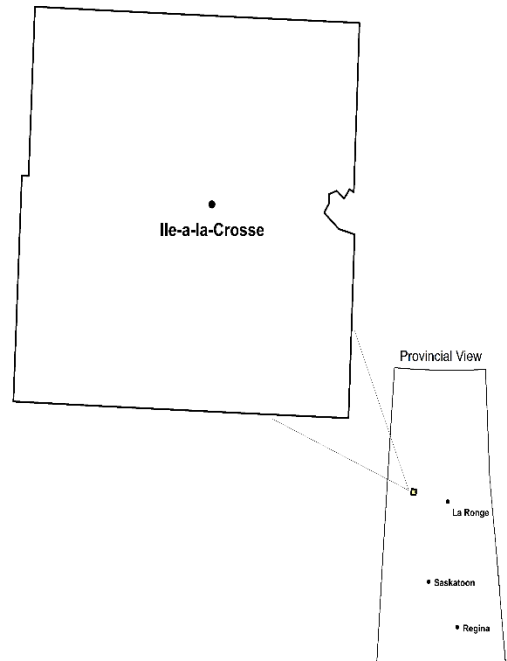
More information about this historic community can be found at www.icsd.ca and www.sakitawak.ca.

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

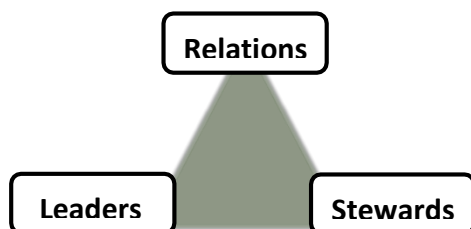
Through *The Education Act, 1995* the Minister of Education has vested in the Board of Education the power and authority to govern the school division. Accordingly, the mandate of the Board is to provide the students within the school division the required curriculum and to ensure that they are successfully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

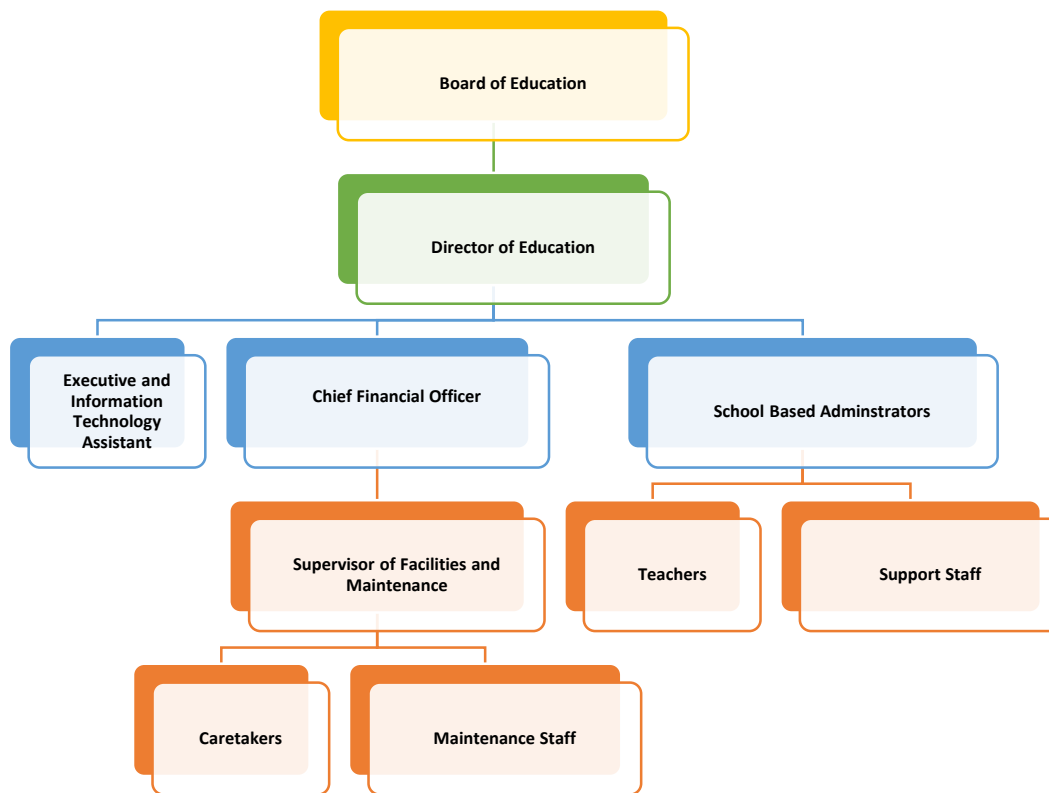
Stewardship *Managing and administering the affairs of the school division in an effective, ethical and accountable manner.*

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 implications of the COVID-19 pandemic, these partnerships were revisited and revised to support the school divisions' vision.

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 2021-22 were:

- WDusk Group Energy Group continued to work with the school division to provide infrastructure green efficiencies for the greenhouse at the high school;
- Métis Nation-Saskatchewan provided support for the Métis Elementary Learning, and the Language Program proceeded;
- Saskatchewan Health Authority focused on providing services and resources that included COVID-19 pandemic-related insights;
- Northern Health Partner collaboration with the Ministry, Northern Medical Health Officer(s), Saskatchewan Health Authority (various services), and northern school divisions;
- DEPTth Lab and Smart Platform, Johnson-Shoyoma, Technology introduced a technology platform for land-based learning and mental health; and
- Dumont Technical Institute and the school division formalized an Educational Assistant Certificate partnership that is offered in the high school (new initiative).

Established partnerships continued such as:

- Northlands College and Gabriel Dumont Technical Institute continued programming regarding completing Grade 12;
- Saskatchewan Housing Corporation re-engaged as a partner in providing Practical Arts students experience in building a house;
- North American Centre for Threat Assessment and Trauma Response (NACTATR) provided expertise and supports when required;
- 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 division sustained the informal collaboration of a *Trauma Response Team* so partner agencies continued to provide the physical, social, and psychological needs of the students and their families. This team included social services, mental health, RCMP, Victim Services and school division personnel which included North American Center for Threat Assessment and Trauma Response when required. This approach recognized that students who are provided timely health and well-being supports along with families tend to have a greater capacity for students to learn and to succeed in school and in life.

Discussions occurred with a facilitator, the ministry and partner agencies to formalize and institutionalize a Safe and Caring School Plan for the upcoming 2022-23 school year.



Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level.

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.

School Division Programs and Strategic Activity

The Ile-a-la Crosse School Division educational programs highlighted responsive instructional and student services supports to mitigate the implications of the COVID-19 pandemic. Educators and support staff engaged in learning through collective efficacy strategies to include local Elders and Knowledge Keepers, parents/caregivers, and school counsellors. External teacher supports were utilized such as the Saskatchewan Professional Development Unit (SPDU); specialized instructional leaders; student service supports such as speech language pathologist, occupational therapist and educational psychologists; and academic support. Technology and technological literacy for staff and students continued to be a priority.

To coincide with promising practices in educational programming, administrators and staff co-constructed a Leadership in Reciprocity Framework (in progress) which was piloted to support school division educators in the areas of:

- Relationships
- Strategic Planning
- Data Fluency
- Professional Feedback
- Coaching
- Professional Growth

The impact of the COVID-19 pandemic continued to affect student learning so it was imperative that the learning and well-being educational programming focused on best practices in leadership.

The Parent-Home Visit Program was supported by Saskatchewan School Boards Association for the high school. This provided visits to parents and students.

To align with best practices, a concerted effort was placed on technology and included skill development, communication, coding, robotics and the use of drones. The drones were implemented to enhance land-based learning. <https://thestarphoenix.com/news/local-news/northern-sask-students-learn-land-stewardship-from-a-drones-eye-view> (Inspiring Success, goal 4)

Early learning and student supports included:

- Two full day Kindergarten classes and the Prekindergarten classes participated in the Métis Early Language Program. The school division partnered with the Saskatchewan Métis Nation for resources. Language nests were created, language keepers and Elders were utilized. Michif language was central to the daily programming. (Inspiring Success, goal 1)
- Relationships with parents/caregivers were enhanced to encourage their involvement in the learning and school programming. (Inspiring Success, goal 3)

- Daily attendance was affected by the pandemic so home packages were provided for students who could not attend or for home activities for families who hesitated in coming to the school. This promoted outside activities until the spring when more typical in-school activities could occur.

School division actions taken during the 2021-22 school year in support of the Reading priority:

To ensure students had optimum learning opportunities in reading, literacy skills were implemented to address the reading level disparity. While the COVID-19 pandemic was still evident, literacy attainment was impacted by low attendance. Integrated literacy instruction was provided in all subject areas and release time was provided for teachers to collaborate on reading strategies. To respond to the diverse needs of the students, Response to Intervention (RTI) Tier 2 supports focused on differentiated instruction. The Board's priority to integrate language and culture through land-based learning were integrated on a daily manner.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

Learning continued to be affected by the pandemic and teachers identified the disparities through conversations with students and each other that included formative and summative data points such as credits/grades obtained, OurSCHOOL and attendance. Supports and resources were provided to ensure literacy and math outcomes were prioritized and integrated into the instruction. Research and professional development provided ways to embed discursive and responsive strategies. Teachers responded to the learning priority by integrating literacy and responsive instruction in all subject areas to provide high yielding instructional strategies. Individualized improvement plans (IIPs) were implemented to support students. Staff professional growth plans focused on what makes a successful student and teachers and paraprofessional staff identified areas of growth (Leadership in Reciprocity Framework). Without access to student service professionals in the north, targeted and responsive intervention for students continued to be difficult.

Rossignol High School and Rossignol Elementary School embedded building relationships and discursive strategies into their everyday activities.

- The high school programming is premised on Following their Voices (FTV) principles, and the elementary school has established practices that model FTV principles.
- Relationships and partnerships allowed the division to advance. In the spring, the McDowell Foundation (STF) awarded the school division financial means to focus on responsive instruction. It will be motivated by grades 5-12 educators with the assistance of Dr. Lois Keller and Jackie Hellman.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being (MHWB) priority:

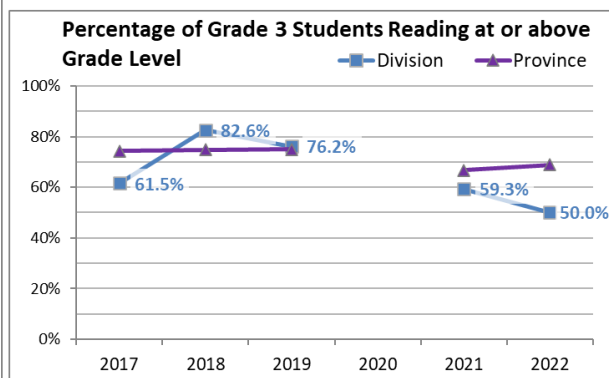
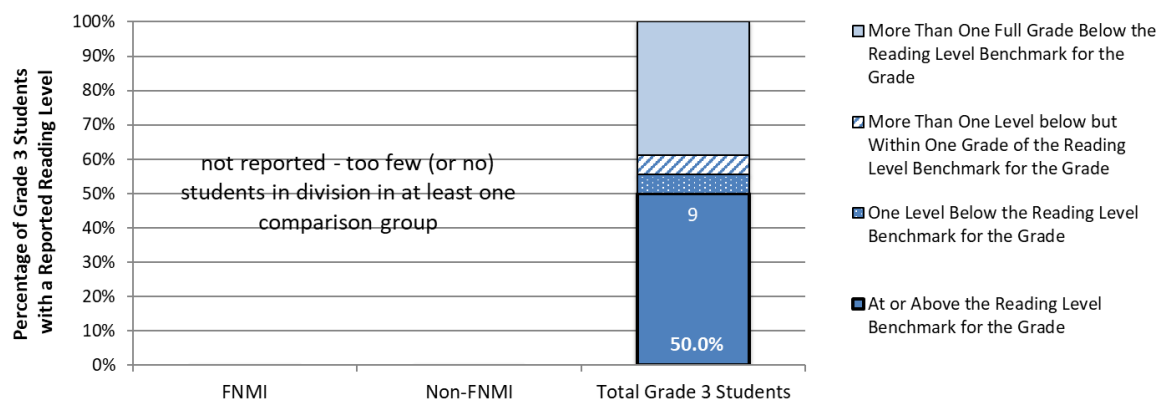
The 2021-22 school division MHWB actions focused on mitigating the added pressures on students and staff, recognizing that the MHWB issues already existed yet were escalated by the pandemic. The MHWB actions responded to the attendance data that indicated a decrease in attendance. Schools responded by developing a School Mental Health Framework that was co-constructed with the staff. Skills such as social awareness and relationship skills and resilience were targeted to provide, as one school noted for their MHWB vision, “every student in every classroom feels a strong sense of well-being and connectedness as a result of learning and living in a school environment that is welcoming, equitable, inclusive and respectful” (2021). The school frameworks promoted actions related to student well-being, learning, and achievement such as student check-ins, land-based learning excursions, day camps, parent and student educational forums, medicine wheel teachings, and access to Elders and Knowledge Keepers.

The school frameworks were a living document and were reviewed at regular intervals. The Medicine Wheel was embedded to the physical, mental, spiritual, and emotional dimension which coincides with the *Inspiring Success* policy document.

Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level
<p>Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.</p>
<p>Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students’ reading needs given that some students’ reading skill development was interrupted during the past two years due to the COVID-19 pandemic.</p>
<p>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.</p>

Reading Results Data, Ile a la Crosse SD 112, Grade 3, 2021-22



Proportion of Grade 3 Students with Reported Reading Levels, 2021-22

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	18	100.0%	0.0%	0.0%	18
Division (Total)	18	100.0%	0.0%	0.0%	18
Province (FNMI)	2,288	90.8%	8.5%	0.8%	2,520
Province (Total)	12,323	85.5%	14.1%	0.4%	14,412

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, 2022

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

The data indicates a six-year trend (2017 to 2022). Data was not collected in 2020 due to COVID-19. Data from three 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 2022 data shows that 50% of students were reading at or above grade level, which was a decline of about 9 percentage points from the 2021 results of 59%. There had been a decrease from 2018-19 to 2020-21 (about 17 percentage points) with a further decrease in 2021-22 (about 9 percentage points). The 2021-22 SD's Grade 3 reading results students are 19 percentage points below the provincial 'all student' average (68.9%). Results for 2021-22 are below the 'all students' provincial results of 68.9 %, but above the provincial results for FNMI students of 47.2 %. This is noteworthy because 99% of the students in the school division are Métis or First Nations.

Before the impact of COVID-19, the division had maintained consistent reading results with the provincial 'all students' with SD results but the SD reading results declined. Provincial reading results for 2021-22 and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. Reading skill development will need to continue to be monitored and addressed. A variance occurred with the SD's results (2017-18 and 2021-22) compared to the provincial 'all students' (-1 to - 30 percentage points). The SD's results showed that the results were consistently above the provincial First Nations, Métis and Inuit students from 2018-2019. The above data source compares the SD with provincial 'all student' average. * noted that the SD is 99% Métis or First Nations (2021).

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 for students who are still challenged to read at grade level. Focused work in the earliest years is the key to sustaining gains in reading skill development while striving for improvements.

Mental Health and Well-Being

The MHWB of Saskatchewan students and staff which was already a concern intensified because of the COVID-19 pandemic. Monitoring student perceptions and experiences assisted school divisions in improving school environments to support mental health and well-being. Despite government initiatives and funding throughout the pandemic, it is well established that Indigenous communities continue to face long standing health disparities when compared to the rest of the Canadian population.¹ Premised on the complexities of a difficult COVID year, the school division focused on having students feel comfortable and confident in re-engaging in-person learning.

During 2021-22, a concerted effort was initiated to address the school non-attenders. A summer pilot initiative was developed to embed land-based experiences, along with additional cultural and community support. The pilot initiative included hiring *Community Connectors* as mentors for students and families of the *Nipin L'Kwal* initiative. In strengthening their relationships with students, the *Community Connectors* engaged youth in educational experiences. Attendance data informed the planning team on which students would be invited to the land-based learning camp. Administrators understood that the Kindergarten to Grade 3 progress was consistent and on par with provincial standards and the older grades required attention in terms of mental health. Credit recovery was integrated to achieve credits through this learning. A research study was conducted that provided the successes and recommendations called *Île-à-la Crosse Summer Initiative Report* (2022). The research informed the school division's need to ensure students continued to be supported emotionally, physically, and spiritually to ensure academic success. Land-based learning through Métis culture was

1

Anderson, C., Leeson, C., Valcourt, A., & Urajnik, D. (2021). COVID-19 pandemic: implications for First Nations communities in Canada. *University of Toronto Medical Journal*, 98(2), 31–3.

identified as a strong indicator in connecting students to learning. Most students returned to formal schooling.

School Division Selected Measure for Monitoring Mental Health and Well-Being

In support of the goal identified by the First Nations, Métis, Inuit Student Engagement and Graduation Rate outcome to increase student engagement and reduce the disparity between FNMI students and non-FNMI students, Ill-a-la Cross SD continues to monitor three composite OurSCHOOL measures of student engagement, inclusion and learning context.

If students feel a sense of engagement, inclusion and learning is responsive then perseverance to remain in school will be higher. Although attendance is a quantitative measure, low attendance can be influenced by a variety of factors. Specific actions directed to the OurSCHOOL results are intended to increase students' healthy sense of well-being so that they can be supported to succeed academically.

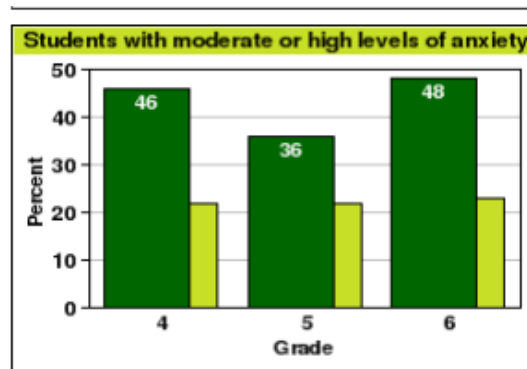
Our version of the OurSCHOOL student survey measured indicators based on the most recent research on school and classroom effectiveness. This data provided highlights based on students in the schools that participated in the survey. The bar charts showed the results by grade for grades within the elementary and as well as the high school. The purpose of this data collection was to use the indicators the schools identified as relevant and important. This data will be tracked over the next four years to identify trends, successes and opportunities to grow.

Elementary Rossignol School 2021-22 Anxiety

Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 43% of students in this school had moderate to high levels of anxiety; the Canadian norm for these grades is 22%.
- 53% of the girls and 26% of the boys in this school had moderate to high levels of anxiety. The Canadian norm for girls is 26% and for boys is 18%.

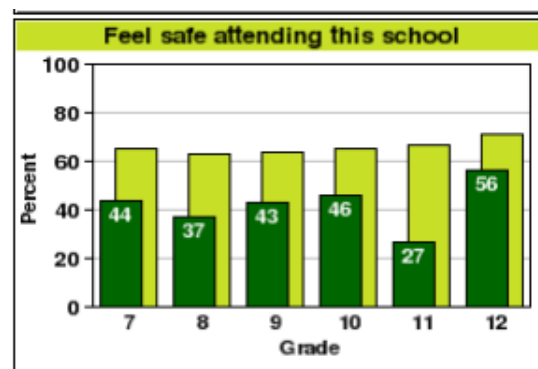


Rossignol High School 2020-21 Bullying and Feeling Safe

Feel safe attending this school

Students who feel safe at school as well as going to and from school.

- 44% of students felt safe attending the school; the Canadian norm for these grades is 66%.
- 36% of the girls and 56% of the boys felt safe attending the school. The Canadian norm for girls is 64% and for boys is 67%.



Analysis of Results – Mental Health and Well-Being Measure

The 2021-22 OurSCHOOL data measures identified are different from each school yet contribute to the sense of belonging in a safe and inclusive learning environment. The inclusive school measures can include but are not exclusive to only:

- Students who are victims of bullying - the extent to which students report experiencing bullying (i.e., physical bullying, verbal bullying, social bullying, and cyber bullying).
- School Safety - the extent to which students feel safe at school as well as going to and from school.

The percentage of Rossignol elementary students who faced moderate to high levels of anxiety were 21 percentage points higher than the Canadian norm. The percentage of girls in Rossignol elementary school were 27 percentage points higher than the Canadian norm of 26% who faced moderate to high levels of anxiety. Whereas the percentage of boys were 8 percentage points higher than the Canadian norm of 18% of those who faced moderate to high levels of anxiety.

The percentage of Rossignol high school students who felt safe attending this school were 22 percentage points lower than the Canadian norm of 66%. The percentage of girls in Rossignol high school were 28 percentage points lower than the Canadian norm of 64% of girls who felt safe attending their school. Whereas the percentage of boys were 11 percentage points lower than the Canadian norm of 67% of boys who felt safe attending their school.

A MHWB school student-led plan to provide direction in ensuring students feel safe and are engaged will be implemented. Other indicators and measures within the OurSCHOOL data will be used to triangulate the data to provide the best supports for students and staff. At the beginning of the 2021-22 school year, SPDU provided a *Response to Overwhelmed* professional development based on trauma response practices. A plan to build a “Resiliency and Responsiveness” model to embed self-regulating practices for students will be initiated in the upcoming school year.

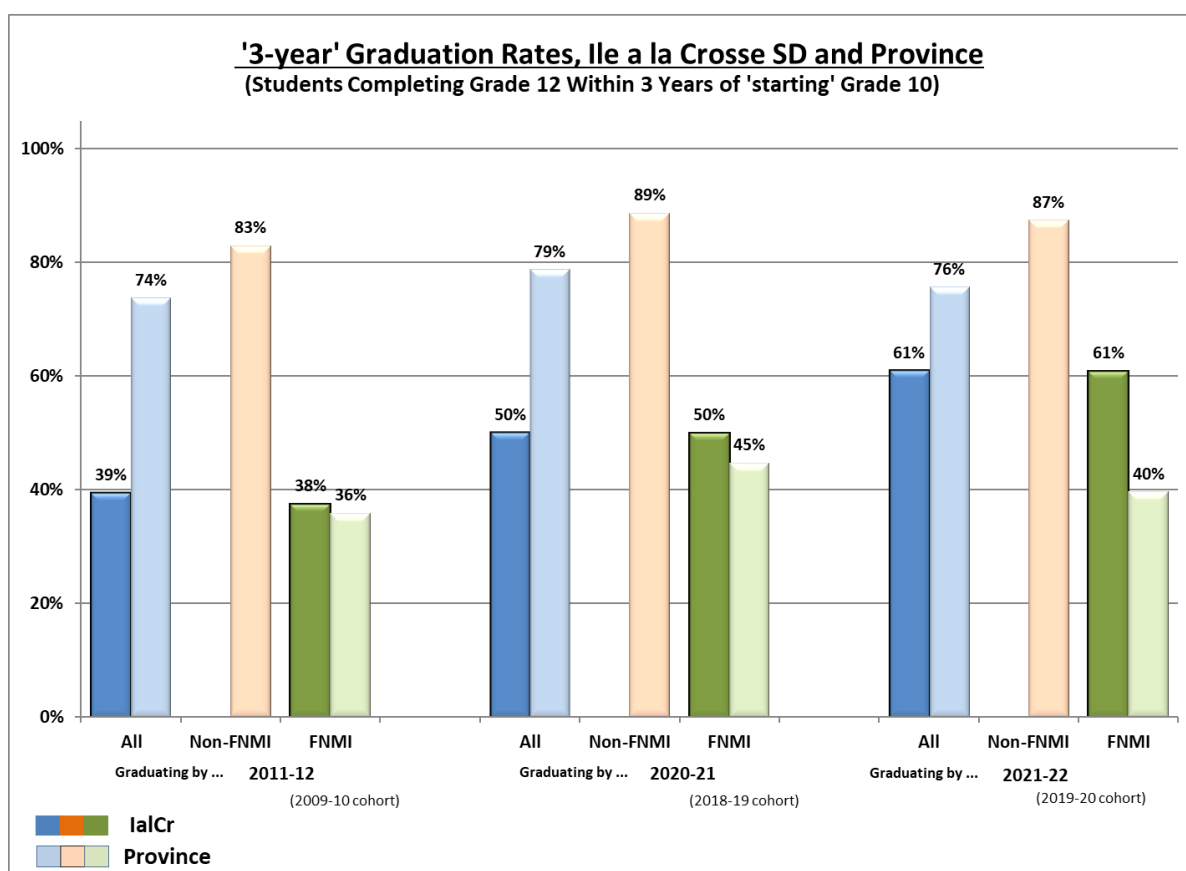
The COVID-19 pandemic brought forward a plethora of issues related to mental health and well-being. These issues have been identified as the community supports families which transcends from home to school. Currently, the Ile-a-la Crosse Friendship Center is working closely with a variety of agencies and the school division to undertake a variety of initiatives to support families from new

facilities to specific health related supports. The schools will be involved in a broader community-based initiative as well as school-based actions.

Three-Year Graduation Rate

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.

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.



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, 2022

Analysis of Results – Three-Year Graduation Rates

The current 3-year provincial graduation rate for all students is 76% (2021-22) with a previous target of 85% of students graduating within three years by 2021, and the 3-year graduation rate for First Nations, Métis and Inuit students is 45% (2020-21) with a previous target of 65% by 2021.

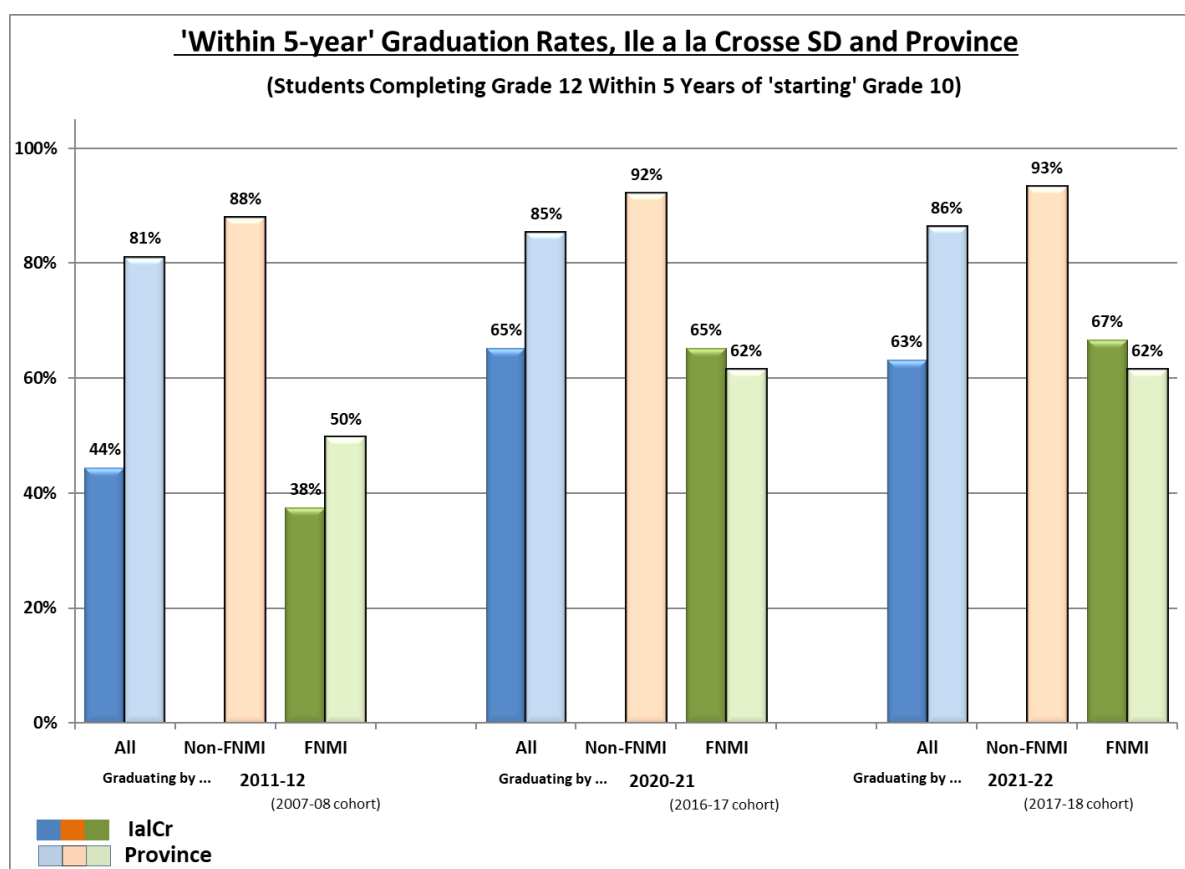
Ile-a-la Crosse SD's (2021-22) 3-year graduation rate was 61% which is 21 percentage points over the 2020-21 FNMI provincial results. However, the SD's results are under the provincial 2021 target of 65% for FNMI students by 4 percentage points and under the overall provincial target by 19 percentage points. Since 2011-12 baseline year, there has been an increase of 22 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.

High impact teaching strategies (expected practice) for teachers and supports for students has been a focus and the learning has been incremental. The division continued to use data to direct strategies and practices. Further to this, the staff have, and will continue to educate parents and community on graduation requirements. For those students achieving 5 or more credits in Grade 10, graduation success within 3-5 years is typical.

Grade 12 Graduation Rate: Within Five Years

Some students need more time to complete all the courses necessary to graduate, so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness of a school system.

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



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

Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

The results reported in 2021-22 of 63% show a decrease of 2 percentage points in the extended-time (5-year) graduation rate for students in Ile-a-la Crosse School Division compared to 65% in 2020-21. This is an incremental improvement of 19 percentage points from the 2011-12 baseline year of 44%. Ile-a-la Crosse SD's (2021-22) 5-year graduation rate was 63% which is 1 percentage point over the 2021-22 FNMI provincial results and 27 percentage points under the "all students" provincial results at 85%. The FNMI 2021-22 SD's results of 67% was 5 percentage points over the provincial FNMI results of 62%.

Over the past 10 years, there has been year to year fluctuation in graduation rates for the school division (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 2011-12, Ile-a-la Crosse students, in the graduation cohorts, have been 98% Métis or First Nations compared to the provincial overall student graduation cohort where about 22% are Métis or First Nations.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

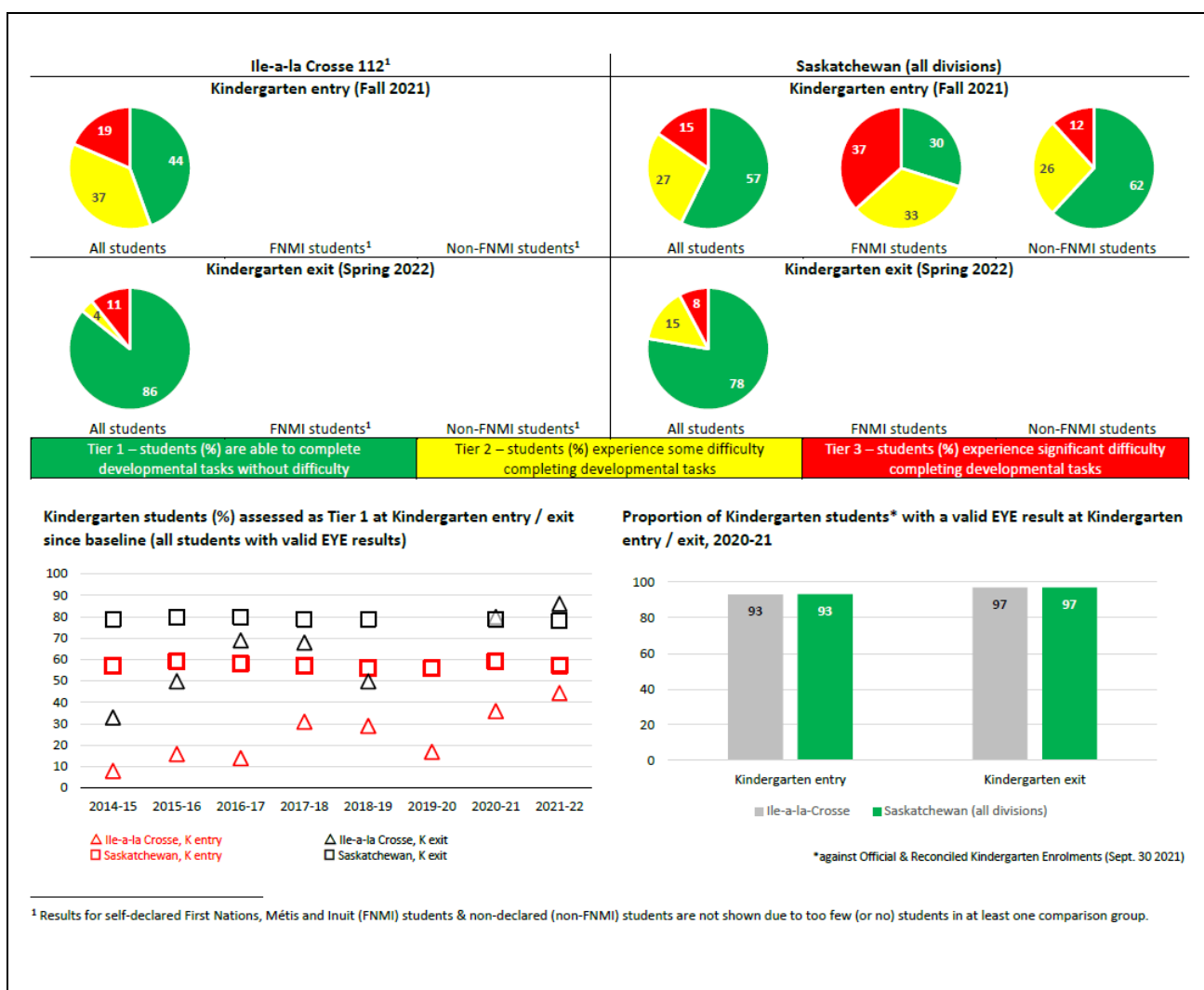
Early Years Evaluation

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.

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 for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. 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.

The following graph displays the percentage of children (all children, non-FNMI and FNMI in the division assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as the provincial results for the same time period.



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 can 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, 2022

Analysis of Results – Early Years Evaluation

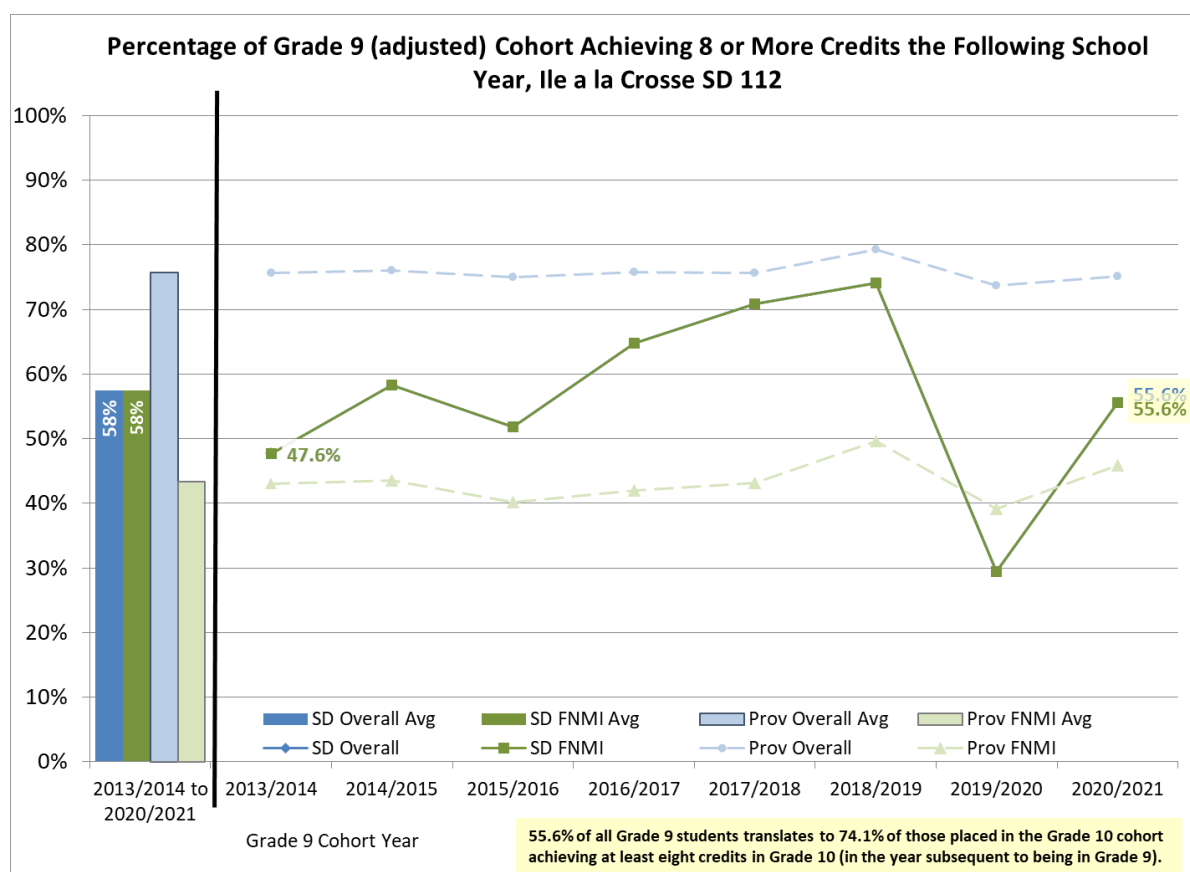
The percentage of Ile-a-la-Crosse students achieving Tier I by Kindergarten exit in 2018-19 decreased 19 percentage point from the 2017-18 results. In 2019-20, the Ile-a-la Crosse “entry” results were 17 percentage points with the 2019-20 exit results were unavailable because of the COVID-19 pandemic.

Exit results for 2021-22 were above the “all student” provincial average by 8 percentage points (86% compared to 78%) which showed a significant improvement from entry (44%) and above the provincial results for FNMI students by 56 percentage points. From 2014-15 there has been a steady percentage increase with the exception of 2018-19. Focus will continue on high impact instruction and responsive student service support.

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 from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting 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, 2022

Analysis of Results – Grade 9 to 10 Transition

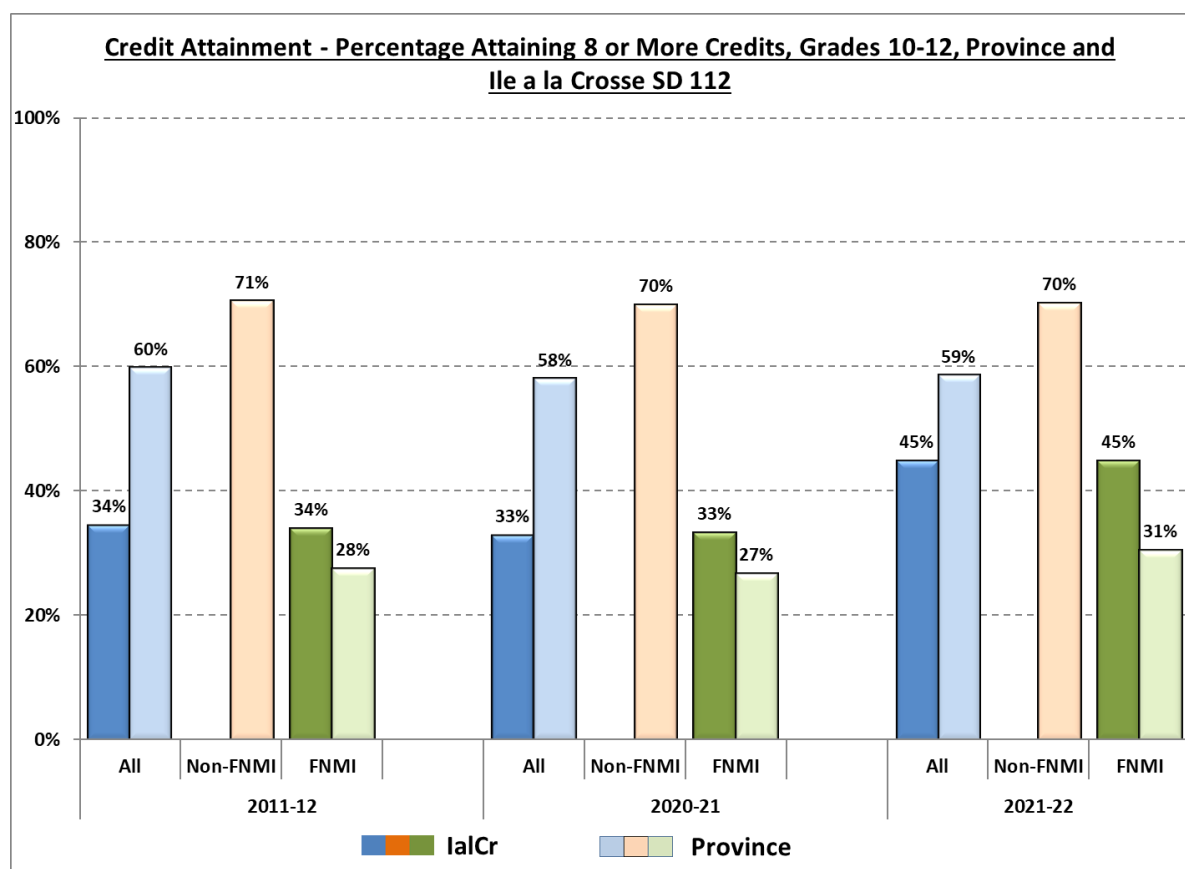
The percentage of Grade 9 students achieving eight or more credits the following school year was monitored in two ways – (a) paired trend lines covering the 8-year period and (b) an 8-year average. Analysis of the data shows that the percentage of Ile-a-la Crosse students leaving Grade 9 who obtain 8 or more credits in their Grade 10 year (a) indicates an increase in students receiving 8 or more credits with some fluctuation in 2014-15 and 2019-20, Grade 9 cohort results decreased to 29.4% for the previous year with an increase to 55.6% for the 2020-21 Grade 9 cohort. Whereas, (b) the 8- year average shows that 58% of students made the transition achieving 8 or more credits. The school division's data results trended upward and is lower than the "provincial overall 8-year average" of 75.1 %. Results for FNMI students in Ile-a-la Crosse were 19 percentage points less than the overall provincial results yet decreased the gap by 24 percentage points compared overall provincial results from the year before. The 2020-21 Grade 9 cohort results shows a 10 percentage point upsurge from the FNMI provincial results (45.8%).

Credit attainment for the 2020-21 Grade 9 cohort (Grade 10 in 2021-22) shows an increase from 2019-20 but continued to be a decrease compared to the pre-pandemic levels 2015 to 2019. This decrease in credit attainment likely can be attributed in part to disruptions in learning caused by the COVID-19 pandemic.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's three-year 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.

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, 2022

Analysis of Results – Credit Attainment

With 45% of students attaining 8 or more credits in 2021-22, the results indicate that the Ile-a-la-Crosse School Division (99.4% of school division population identified as Métis or First Nations in 2021-22) was 14 percentage points behind the provincial all students' results (59%) and had an increase of 11 percentage points from 2011-12, and was ahead of the First Nations, Métis, and Inuit subpopulation provincially by 14 percentage points (31%). The students earning 8 or more credits per year had increased 12 percentage points from 2020-21 to 2021-22 and increased 10 percentage points from 2011-12 (baseline year) from 34.5% to 44.8%.

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, accreditation, formative assessment and responsive assessment (without departmentals), differentiated professional development, and parental/caregiver engagement continues to be recognized as contributing factors to improvements in credit attainment. Data walls were consistent in both schools (RTI) to monitor individual student progress.

Demographics

Students

Previously COVID-19 pandemic impacted in-person schooling; however, in 2021-22 in-person learning recommenced with only one student participating in home-schooling. For elementary, middle years and high school, students received in-person schooling except for students who did not attend. Attendance fluctuated in both schools because COVID-19 impacts (illness or mental health) were present.

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

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	29	27	25	29	29
1	41	32	26	24	25
2	21	33	29	23	24
3	24	21	31	30	21
4	24	25	20	31	31
5	31	23	23	23	31
6	37	33	22	28	22
7	15	38	32	23	27
8	27	15	38	35	24
9	23	27	11	36	36
10	34	30	33	17	45
11	27	28	26	28	15
12	29	32	29	28	28
Total	362	364	345	355	358

PreK	49	52	57	50	42
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	112	112	107	104	97
	4 to 6	91	79	64	81	84
	7 to 9	65	80	79	91	84
	10 to 12	86	87	86	72	88
	Total	354	358	336	348	353

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, 2021

Staff

Job Category	FTEs
Classroom teachers	29.0
Principals, vice-principals	4.0
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	25.0
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	6.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	1.0
Total Full-Time Equivalent (FTE) Staff	68.0

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Ile-a-la Crosse Payroll, 2022

Senior Management Team

The Senior Management Team consists of 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

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Rossignol Elementary School	Mechanical Cooling	Mini-split units installed in every classroom and office.	276,893
Rossignol Elementary School	Door replacement	All exterior and interior doors replaced and electronic locks installed.	175,492
Total			\$452,385

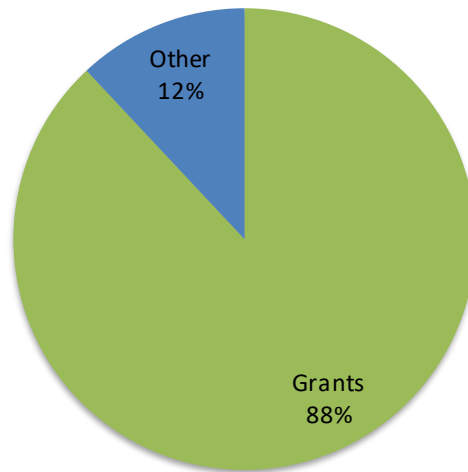
Transportation

The Ile-a-la Crosse School Divisions owns and operates its own bus fleet. That fleet consists of four vans and four large (yellow) busses. In 2021-2022, bussing services for the Ile-a-la-Crosse School Division continued to be contracted, with the successful contractor leasing the division-owned bus fleet.

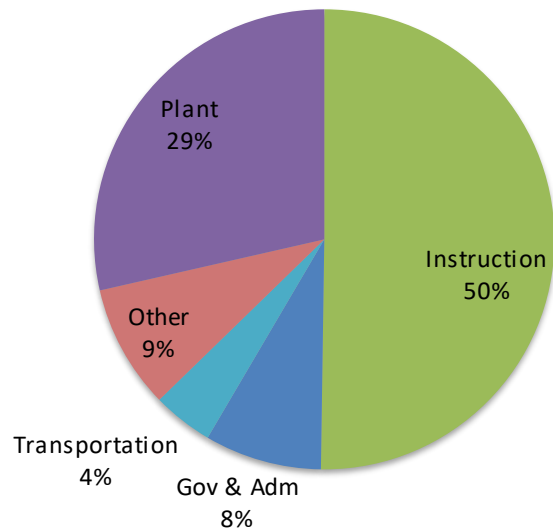
Financial Overview

Summary of Revenue and Expenses

Revenue 2021-22



Expense 2021-22



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
Restated						
REVENUES						
Grants	6,611,480	7,045,212	7,292,748	433,732	7%	1
School Generated Funds	104,000	107,824	70,251	3,824	4%	
Complementary Services	351,613	412,849	296,444	61,236	17%	2
External Services	285,436	268,450	254,443	(16,986)	-6%	3
Other	119,432	169,558	186,446	50,126	42%	4
Total Revenues	7,471,961	8,003,893	8,100,332	531,932	7%	
EXPENSES						
Governance	120,000	172,544	121,642	52,544	44%	5
Administration	591,361	580,063	568,831	(11,298)	-2%	
Instruction	4,355,444	4,601,203	4,516,160	245,759	6%	6
Plant	1,722,680	2,616,409	2,237,702	893,729	52%	7
Transportation	345,893	390,652	398,966	44,759	13%	8
School Generated Funds	104,700	106,485	70,674	1,785	2%	
Complementary Services	369,122	374,191	307,972	5,069	1%	
External Services	435,862	317,450	281,518	(118,412)	-27%	9
Other Expenses	150	305	-	155	103%	10
Total Expenses	8,045,212	9,159,302	8,503,465	1,114,090	14%	
Surplus (Deficit) for the Year	(573,251)	(1,155,409)	(403,133)			

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

Note	Explanation
1	Over budget mainly due to MNS Early Learning grant, enrollment adjustment received and absenteeism grant.
2	Complementary services revenue was higher than budget for recreation programming.
3	Vacancy in board owned housing (teacherage) resulted in decreased rental revenue.
4	Higher than budgeted rental revenue for additional office lease.
5	Higher than budget for travel expenses due to in-person attendance for professional development and governance events.
6	Additional staff hired including school social worker, educational assistants, and MNS Early Learning program staff.
7	Upgrades to mechanical cooling and exterior doors at Rossingol Elementary School increased renovation expenses.
8	Additional bus runs required to meet student transportation needs.
9	Renovation budget for board owned housing (teacherage) was not needed due to vacancy.
10	Increase in bank fees due to higher volume of electronic fund transfers than anticipated.

Appendix A – Payee List

Board Remuneration

xcName	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Corrigal, Anna	\$11,272	\$2,100		\$4,714		\$2,693	\$20,779
Durocher, Peter	6,169	1,980		4,512		2,692	15,353
Favel, Nathan	7,763	1,051		2,973		2,692	14,479
Favel, Duane (1)	17,707	2,812		5,893		2,692	29,104
Flett, Barbara	12,336	2,021		4,580		2,692	21,629
Morin, Barb	14,197	798		2,553		2,692	20,240
Roy, Jolene (2)	16,484	2,021		4,580		2,692	25,777

(1) Chairperson

(2) Vice-Chairperson

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
Belanger, Chellsea	88,431
Belanger, Maureen	75,814
Birkham, Derek	95,674
Bouvier, Karen	56,286
Bouvier-Lemaigre, Krissy	108,931
Brown, Mark	88,600
Brown, Susan	93,915
Brown, William	94,044
Corrigal, Danielle	53,458
Corrigal, Eugene	81,569
Corrigal, Jansen	104,098
Corrigal, Jordan	67,530
Corrigal, Shawna	82,703
Daigneault, Edna	101,477
Dalton, David	105,054
Davies, Evan	98,153

Name	Amount
Desjarlais, Brian	56,856
Favel, Elaine	126,232
Favel, Michelle	100,703
Flett, Theodore	50,102
Gardiner, Anna	80,307
Gardiner, Vanessa	66,381
Green, Brenda	188,227
Hoffman, Sharon	127,478
Jongerius, Patricia	93,761
Kent, Delores	96,311
Kent, Joanne	79,946
Khan, Abdul	99,940
Laliberte, Erin	100,969
Laliberte, Lauren	62,427
Lambert, Kristina	98,153
McClean, Beverly	108,668

Name	Amount
McClean, Marina	96,311
Morin, Roger	99,963
Morin-Dubrule, Melissa	88,045
Ratt, Suzanne	74,190

Name	Amount
Roy, Darwin	65,046
Roy, Michael	74,199
Weenie, Danielle	65,592

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
Aon Canada Inc.	\$181,362
ASILL Enterprises Ltd.	66,335
Bedrock Electric & Mechanical	307,066
Enviroway Detergent Man Inc.	51,176
Federated Co-operatives Ltd	207,395
Hooker Engineering Inc.	101,800
Lajcon Distributors	55,278
Northwest Scenic Transports Inc.	245,351
Northern Village of Ile-a-la-Crosse	97,656

Name	Amount
Northern Recreation Supply	75,691
River North Construction	181,036
Saskatchewan School Boards Association	156,534
Saskatchewan Power	234,830
Saskatchewan Health Authority	187,303
Supreme Basics Office Products	56,485
Tyco Integrated Fire & Security	80,294
US Bank Credit Cards	290,652

Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
Receiver General of Canada	\$1,368,274
Saskatchewan Municipal Employees Pension Plan	266,739

Name	Amount
Saskatchewan Teachers Federation	321,169

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, 2022

Jansen Corrigan

Chief Financial Officer

Vantage Chartered Professional Accountants

Auditor

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

Saskatchewan 

MANAGEMENT REPORT

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

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

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

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

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


Chairperson
Director of Education
Chief Financial Officer

December 1, 2022

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, 2022, 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, 2022, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

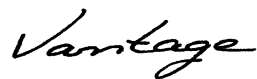
Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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



Chartered Professional Accountants

North Battleford, Saskatchewan
December 1, 2022



Ile a la Crosse School Division No. 112
Statement of Financial Position
as at August 31, 2022

... page 1

	2022	2021
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,291,752	1,774,083
Accounts Receivable (Note 7)	273,235	302,997
Portfolio Investments (Note 3)	2,175,992	2,167,323
Total Financial Assets	3,740,979	4,244,403
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	97,669	40,680
Liability for Employee Future Benefits (Note 5)	91,100	92,100
Deferred Revenue (Note 9)	37,500	42,000
Total Liabilities	226,269	174,780
Net Financial Assets	3,514,710	4,069,623
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,775,937	17,402,493
Prepaid Expenses	102,239	76,179
Total Non-Financial Assets	16,878,176	17,478,672
Accumulated Surplus (Note 12)	20,392,886	21,548,295

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 13)		
REVENUES			
Grants	6,611,480	7,045,212	7,292,748
School Generated Funds	104,000	107,824	70,251
Complementary Services (Note 10)	351,613	412,849	296,444
External Services (Note 11)	285,436	268,450	254,443
Other	119,432	169,558	186,446
Total Revenues (Schedule A)	7,471,961	8,003,893	8,100,332
EXPENSES			
Governance	120,000	172,544	121,642
Administration	591,361	580,063	568,831
Instruction	4,355,444	4,601,203	4,516,160
Plant Operation & Maintenance	1,722,680	2,616,409	2,237,702
Student Transportation	345,893	390,652	398,966
School Generated Funds	104,700	106,485	70,674
Complementary Services (Note 10)	369,122	374,191	307,972
External Services (Note 11)	435,862	317,450	281,518
Other	150	305	-
Total Expenses (Schedule B)	8,045,212	9,159,302	8,503,465
Operating Deficit for the Year	(573,251)	(1,155,409)	(403,133)
Accumulated Surplus from Operations, Beginning of Year	21,548,295	21,548,295	21,951,428
Accumulated Surplus from Operations, End of Year	20,975,044	20,392,886	21,548,295

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	4,069,623	4,069,623	3,859,983
Changes During the Year			
Operating Deficit for the Year	(573,251)	(1,155,409)	(403,133)
Acquisition of Tangible Capital Assets (Schedule C)	(220,000)	(195,778)	(185,672)
Amortization of Tangible Capital Assets (Schedule C)	787,863	822,335	801,792
Net Change in Other Non-Financial Assets	6,300	26,060	(3,348)
Change in Net Financial Assets	912	(554,913)	209,640
Net Financial Assets, End of Year	4,070,535	3,514,710	4,069,623

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, 2022

	2022	2021
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(1,155,409)	(403,133)
Add Non-Cash Items Included in Deficit (Schedule D)	822,335	801,792
Net Change in Non-Cash Operating Activities (Schedule E)	55,191	23,939
Cash (Used) Provided by Operating Activities	(277,883)	422,598
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(195,778)	(185,672)
Cash Used by Capital Activities	(195,778)	(185,672)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(8,669)	(28,869)
Cash Used by Investing Activities	(8,669)	(28,869)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(482,331)	208,058
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,774,083	1,566,025
CASH AND CASH EQUIVALENTS, END OF YEAR	1,291,752	1,774,083

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 13)		
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,611,480	6,728,624	6,317,370
Other Ministry Grants	-	44,088	257,426
Total Ministry Grants	6,611,480	6,772,712	6,574,796
Other Provincial Grants	-	257,000	517,952
Grants from Others	-	15,500	200,000
Total Grants	6,611,480	7,045,212	7,292,748
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	104,000	107,824	70,251
Total School Generated Funds Revenue	104,000	107,824	70,251
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	297,913	256,784	201,060
Other Ministry Grants	-	41,415	41,084
Other Provincial Grants	-	-	54,300
Other Grants	53,700	114,650	-
Total Complementary Services Revenue	351,613	412,849	296,444

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 13)		
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	170,436	158,450	144,443
Total Fees and Other Revenue	170,436	158,450	144,443
Total External Services Revenue	285,436	268,450	254,443
Other Revenue			
Miscellaneous Revenue	35,000	32,950	48,400
Sales & Rentals	61,932	116,723	103,986
Investments	22,500	19,885	34,060
Total Other Revenue	119,432	169,558	186,446
TOTAL REVENUE FOR THE YEAR	7,471,961	8,003,893	8,100,332

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	69,689	117,556	85,787
Professional Development - Board Members	25,461	29,805	7,938
Elections	-	-	3,222
Other Governance Expenses	24,850	25,183	24,695
Total Governance Expense	120,000	172,544	121,642
Administration Expense			
Salaries	430,868	426,090	418,511
Benefits	53,905	61,637	53,988
Supplies & Services	46,300	40,900	65,926
Non-Capital Furniture & Equipment	4,200	3,982	5,969
Building Operating Expenses	8,088	9,878	6,170
Communications	9,500	7,925	8,449
Travel	20,000	18,070	2,064
Professional Development	6,000	7,193	3,366
Amortization of Tangible Capital Assets	12,500	4,388	4,388
Total Administration Expense	591,361	580,063	568,831
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,695,132	2,658,200	2,669,445
Instructional (Teacher Contract) Benefits	135,977	148,537	149,157
Program Support (Non-Teacher Contract) Salaries	618,679	823,860	782,542
Program Support (Non-Teacher Contract) Benefits	146,310	206,865	178,702
Instructional Aids	119,298	115,957	158,863
Supplies & Services	265,474	209,925	164,412
Non-Capital Furniture & Equipment	40,833	35,497	34,347
Communications	17,200	23,458	16,789
Travel	10,000	6,610	1,533
Professional Development	65,000	77,712	67,029
Student Related Expense	132,921	223,962	222,428
Amortization of Tangible Capital Assets	108,620	70,620	70,913
Total Instruction Expense	4,355,444	4,601,203	4,516,160

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	422,477	433,739	424,510
Benefits	89,258	95,112	86,054
Supplies & Services	26,945	134,673	38,230
Non-Capital Furniture & Equipment	25,000	14,863	49,848
Building Operating Expenses	734,500	1,257,731	1,007,757
Communications	4,500	8,665	5,021
Travel	18,000	31,159	17,578
Professional Development	1,000	252	116
Amortization of Tangible Capital Assets	401,000	640,215	608,588
Total Plant Operation & Maintenance Expense	1,722,680	2,616,409	2,237,702
Student Transportation Expense			
Supplies & Services	22,000	23,861	24,298
Non-Capital Furniture & Equipment	5,000	18,675	8,767
Building Operating Expenses	1,500	4,361	4,054
Communications	700	2,645	2,196
Travel	6,000	-	6,562
Contracted Transportation	210,000	282,137	286,344
Amortization of Tangible Capital Assets	100,693	58,973	66,745
Total Student Transportation Expense	345,893	390,652	398,966
School Generated Funds Expense			
School Fund Expenses	104,000	106,485	70,674
Amortization of Tangible Capital Assets	700	-	-
Total School Generated Funds Expense	104,700	106,485	70,674
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	132,738	103,322	111,654
Program Support (Non-Teacher Contract) Salaries & Benefits	136,484	155,436	110,530
Instructional Aids	36,000	52,477	32,961
Supplies & Services	11,000	5,486	4,839
Building Operating Expenses	22,000	27,117	37,691
Communications	750	563	786
Professional Development (Non-Salary Costs)	4,500	1,405	120
Student Related Expenses	21,600	23,720	4,230
Amortization of Tangible Capital Assets	4,050	4,665	5,161
Total Complementary Services Expense	369,122	374,191	307,972

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Service Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	95,523	94,713	103,144
Instructional Aids	3,250	-	-
Supplies & Services	5,300	2,890	2,350
Non-Capital Furniture & Equipment	6,600	9,109	10,517
Building Operating Expenses	153,139	165,390	119,033
Communications	3,400	1,615	477
Professional Development (Non-Salary Costs)	900	-	-
Student Related Expenses	7,450	260	-
Amortization of Tangible Capital Assets	160,300	43,473	45,997
Total External Services Expense	435,862	317,450	281,518
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	150	305	-
Total Interest and Bank Charges	150	305	-
Total Other Expense	150	305	-
TOTAL EXPENSES FOR THE YEAR	8,045,212	9,159,302	8,503,465

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022

		Land	Buildings	School	Other	Furniture and	Computer		
		Improvements	Buildings	Buses	Vehicles	Equipment	Hardware and		
Land		\$	\$	\$	\$	\$	\$	2022	2021
\$								\$	\$
<i>Tangible Capital Assets - at Cost</i>									
Opening Balance as of September 1	136,162	698,362	22,409,530	1,055,015	494,293	696,850	1,418,606	747,149	27,655,966
Additions/Purchases	-	-	-	-	-	-	184,190	11,588	185,672
Closing Balance as of August 31	136,162	698,362	22,409,530	1,055,015	494,293	696,850	1,602,796	758,737	27,851,745
<i>Tangible Capital Assets - Amortization</i>									
Opening Balance as of September 1	-	307,114	6,642,803	869,286	310,787	389,227	1,201,406	532,850	10,253,473
Amortization of the Period	-	30,124	565,341	21,191	34,176	46,666	56,532	68,305	822,335
Closing Balance as of August 31	N/A	337,238	7,208,144	890,477	344,963	435,893	1,257,938	601,155	11,075,808
Net Book Value									
Opening Balance as of September 1	136,162	391,248	15,766,727	185,729	183,506	307,623	217,200	214,299	17,402,493
Closing Balance as of August 31	136,162	361,124	15,201,386	164,538	149,330	260,957	344,858	157,582	16,775,937
Change in Net Book Value	-	(30,124)	(565,341)	(21,191)	(34,176)	(46,666)	127,658	(56,717)	(616,121)

Sch C

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	822,335	801,792
Total Non-Cash Items Included in Deficit	822,335	801,792

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	29,762	(10,316)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	56,989	(11,997)
(Decrease) Increase in Liability for Employee Future Benefits	(1,000)	7,600
(Decrease) Increase in Deferred Revenue	(4,500)	42,000
Increase in Prepaid Expenses	(26,060)	(3,348)
Total Net Change in Non-Cash Operating Activities	55,191	23,939

Ile a la Crosse School Division No. 112

Schedule F : Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 12)
External Sources				
Jointly Administered Funds				
School generated funds	75,154	107,824	106,485	76,493
Total Jointly Administered Funds	75,154	107,824	106,485	76,493
Ministry of Education				
Designated for tangible capital asset expenditures	733,683	-	195,778	537,905
S. 286 pre-April 2009 capital reserves	1,894,199	-	305,988	1,588,211
PMR maintenance project allocations	192,501	209,944	192,501	209,944
Education Emergency Pandemic Support program allocation	45,868	-	45,868	-
Total Ministry of Education	2,866,251	209,944	740,135	2,336,060
Total Designated Assets	2,941,405	317,768	846,620	2,412,553

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

Significant aspects of the accounting policies adopted by the school division are as follows:

a) Basis of Accounting

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).

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 \$91,100 (2021 - \$ 92,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$11,075,808 (2021 - \$10,253,473) 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.

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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 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.

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).

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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 and bus contractor advances.

f) Liabilities

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

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

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP). The school division's obligation for these plans 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.

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 2,175,992	\$ 2,167,323
Total portfolio investments reported at cost or amortized cost	2,175,992	2,167,323

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2022 Actual	2021 Actual
Governance	\$ 117,556	\$ 54,988	\$ -	\$ 172,544	\$ 121,642
Administration	487,727	87,948	4,388	580,063	568,831
Instruction	3,837,462	693,121	70,620	4,601,203	4,516,160
Plant Operation & Maintenance	528,851	1,447,343	640,215	2,616,409	2,237,702
Student Transportation	-	331,679	58,973	390,652	398,966
School Generated Funds	-	106,485	-	106,485	70,674
Complementary Services	258,758	110,768	4,665	374,191	307,972
External Services	94,713	179,264	43,473	317,450	281,518
Other	-	305	-	305	-
TOTAL	\$5,325,067	\$3,011,901	\$ 822,334	\$9,159,302	\$8,503,465

ILE A LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31st, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31st, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
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	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 101,200	\$ 96,200
Current period service cost	9,300	7,500
Interest cost	2,000	1,600
Benefit payments	(14,500)	(3,700)
Actuarial gains	(12,900)	(400)
Plan amendments	3,600	-
Accrued Benefit Obligation - end of year	88,700	101,200
Unamortized net actuarial gains (losses)	2,400	(9,100)
Liability for Employee Future Benefits	\$ 91,100	\$ 92,100

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 9,300	\$ 7,500
Amortization of net actuarial gain	2,200	2,200
Benefit cost	11,500	9,700
Interest cost	2,000	1,600
Total Employee Future Benefits Expense	\$ 13,500	\$ 11,300

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

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

	2022		2021
	STRP	TOTAL	TOTAL
Number of active School Division members	28	28	30
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 263,839	\$ 263,839	\$ 264,901

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.

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Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	38	36
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	\$ 133,697	\$ 127,788
School Division contributions for the year	\$ 133,697	\$ 127,788
Actuarial extrapolation date	<u>Dec-31-2021</u>	<u>Dec-31-2020</u>
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

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:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 31,000	\$ -	\$ 31,000	\$ 168,000	\$ -	\$ 168,000
Other Receivables	242,235	-	242,235	134,997	-	134,997
Total Accounts Receivable	\$ 273,235	\$ -	\$ 273,235	\$ 302,997	\$ -	\$ 302,997

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
Accrued Salaries and Benefits	\$ 34,798	\$ 28,214
Supplier Payments	62,871	-
Other Payable	-	12,466
Total Accounts Payable and Accrued Liabilities	\$ 97,669	\$ 40,680

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9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Non-Capital deferred revenue:				
First Nations and Metis Community Partnership Project	\$ 42,000	-	\$ 42,000	-
Metis Alternate Education Agreement	-	37,500	-	37,500
Total Deferred Revenue	\$ -	\$ 37,500	\$ -	\$ 37,500

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	Prek Program	Community and Interagency	Other Programs	2022	2021
Revenues:					
Operating Grants	\$ 206,700	\$ 83,650	\$ 122,499	\$ 412,849	\$ 296,444
Total Revenues	206,700	83,650	122,499	412,849	296,444
Expenses:					
Salaries & Benefits	102,322	55,051	101,385	258,758	222,184
Instructional Aids	31,805	-	20,672	52,477	32,961
Supplies and Services	-	-	5,486	5,486	4,839
Building Operating Expenses	-	-	27,117	27,117	37,691
Communications	-	563	-	563	786
Professional Development (Non-Salary Costs)	-	1,405	-	1,405	120
Student Related Expenses	-	8,504	15,216	23,720	4,230
Amortization of Tangible Capital Assets	342	-	4,323	4,665	5,161
Total Expenses	134,469	65,523	174,199	374,191	307,972
Excess (Deficiency) of Revenues over Expenses	\$ 72,231	\$ 18,127	\$ (51,700)	\$ 38,658	\$ (11,528)

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.

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Following is a summary of the revenues and expenses of the External Services programs operated by the school division:

Summary of Associate School Revenues and Expenses, Details by School	Adult Education	Teacherages	2022	2021
Revenues:				
Operating Grants	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
Fees and Other Revenues	-	158,450	158,450	144,443
Total Revenues	110,000	158,450	268,450	254,443
Expenses:				
Salaries & Benefits	94,713	-	94,713	103,144
Supplies and Services	-	2,890	2,890	2,350
Non-Capital Equipment	-	9,109	9,109	10,517
Building Operating Expenses	-	165,390	165,390	119,033
Communications	-	1,615	1,615	477
Student Related Expenses	260	-	260	-
Amortization of Tangible Capital Assets	57	43,416	43,473	45,997
Total Expenses	95,030	222,420	317,450	281,518
Excess (Deficiency) of Revenues over Expenses	\$ 14,970	\$ (63,970)	\$ (49,000)	\$ (27,075)

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 and are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 17,402,494	\$ 195,778	\$ 822,335	\$ 16,775,937
	17,402,494	195,778	822,335	16,775,937
Designated Assets (Schedule F)	2,941,405	317,768	846,620	2,412,553
Unrestricted Surplus	1,204,396	-	-	1,204,396
Total Accumulated Surplus	\$ 21,548,295	\$ 513,546	\$ 1,668,955	\$ 20,392,886

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 11th, 2021 and the Minister of Education on August 27th, 2021

14. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of grants and other accounts receivable as at August 31, 2022, was:

August 31, 2022						
	Total	0-30 days	31-60 days	61-90 days	Over 90 days	
Grants Receivable	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -	
Other Receivables	165,066	98,022	-	52,412	34,312	
Net Receivables	\$ 196,066	\$ 129,022	\$ -	\$ 52,412	\$ 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.

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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:

August 31, 2022						
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years	
Accounts payable and accrued liabilities	\$ 97,669	\$ 97,669	-	-	-	
Total	\$ 97,669	\$ 97,669	\$ -	\$ -	\$ -	

iii) Market Risk

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

Interest Rate Risk

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

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates

15. 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.