



2022-23 ANNUAL REPORT



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School Division Contact Information

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Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

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 2022-23 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, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Duane Favel', with a stylized flourish at the end.

Duane Favel



Introduction

This annual report provides information about Ile-a-la Crosse School Division in its 2022-23 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 second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

Governance

The Board of Education

The Education Act, 1995 gives the Board of Education authority to govern the school division. The Board of the Ile-a-la Crosse School Division is comprised of seven members elected at large from the local population. The Ile-a-la Crosse School Division is the only public-school board in Saskatchewan with an all Métis and First Nation membership which is representative of the make-up of the community.

The names of Board members as of August 31, 2023 are:

- Duane Favel (Chair)
- Jolene Roy (Vice-chair)
- Anna Corrigan
- Peter Durocher
- Nathan Favel
- Barb Flett
- Barb Morin



School Community Councils

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

1. *The Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members.
2. The Regulations also require School Community Councils to work with school staff to develop an annual school level plan and to recommend that plan to the Board of Education.
3. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.

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

During 2022-23 school year, the two schools' SCC 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 SCC have supported actions that encouraged community and parent involvement. These programs varied and are unique to each school.

The provincial interim plan Level 1, the 2022-23 Board of Education's Strategic Plan (Level 2) and both schools' plans (Level 3) provided actions that were responsive to the results of the Ile-a-la Crosse School Division's data. The SCC was then responsive to the school plans.

The SCC acts as a mechanism for connecting the schools' work and the community. In 2022-23, 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; input in school level 2 plans; mental health and well-being strategies (youth conference); coffee house events (Christmas, Family Fun Night); support land-based learning experiences at Amiskowîsti, at the tent school and in the outdoor kitchen, literacy nights, math challenge nights and family support during the evacuation and subsequent return to school.

The two SCC met four times during the year and the SCC were comprised of the school principal, teacher(s), parents/caregivers, students (HS), elders, and community members. 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

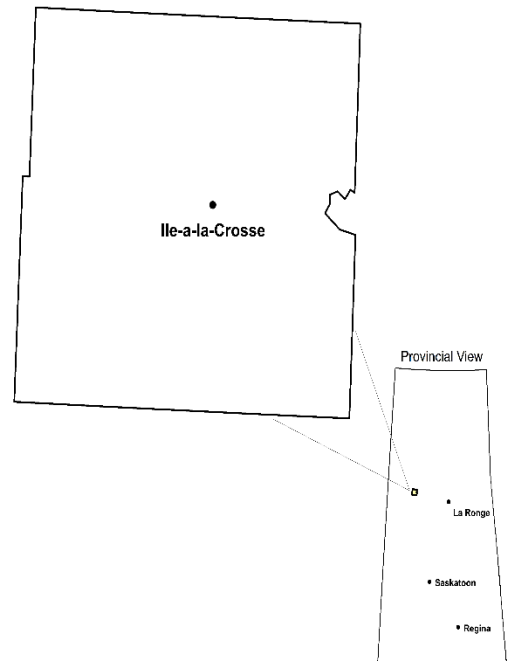
Ile-a-la Crosse School Division is located in northwest Saskatchewan on a peninsula which extends into Lac Ile-a-la Crosse which is part of the Churchill River system. The community of Ile-a-la Crosse is the second oldest community in Saskatchewan and has a rich Métis history. It was a signing place of Treaty 10 and was the birthplace of Louis Riel Sr. The Village of Ile-a-la Crosse has a population of 1,296 with 97.2% of the population identifying as Aboriginals (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, adult education, post-secondary institutes, government offices and an extended seniors' care facility.

The economy of the community relies on the natural resources and service industries found in the area including industry; government services; sales and services; arts, culture and recreation; education and health occupations.³ To assist in that regard, the community is served by air on a regular basis with a lighted and paved runway located one kilometer north of the village.

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

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



¹ Statistic Canada. Census Profile, 2016.

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

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

Division Philosophical Foundation

Division Mandate

The Minister of Education has vested in the Board of Education the power and authority to administer and manage the educational affairs of the school division in accordance with the intent of the Education Act, 1995 and Regulations. The Act and Regulations are published here: [Publications Centre \(saskatchewan.ca\)](http://Publications.Centre.saskatchewan.ca)

Division Vision Statement

To ensure that students are empowered to reach their full learning potential.

Division Mission Statement

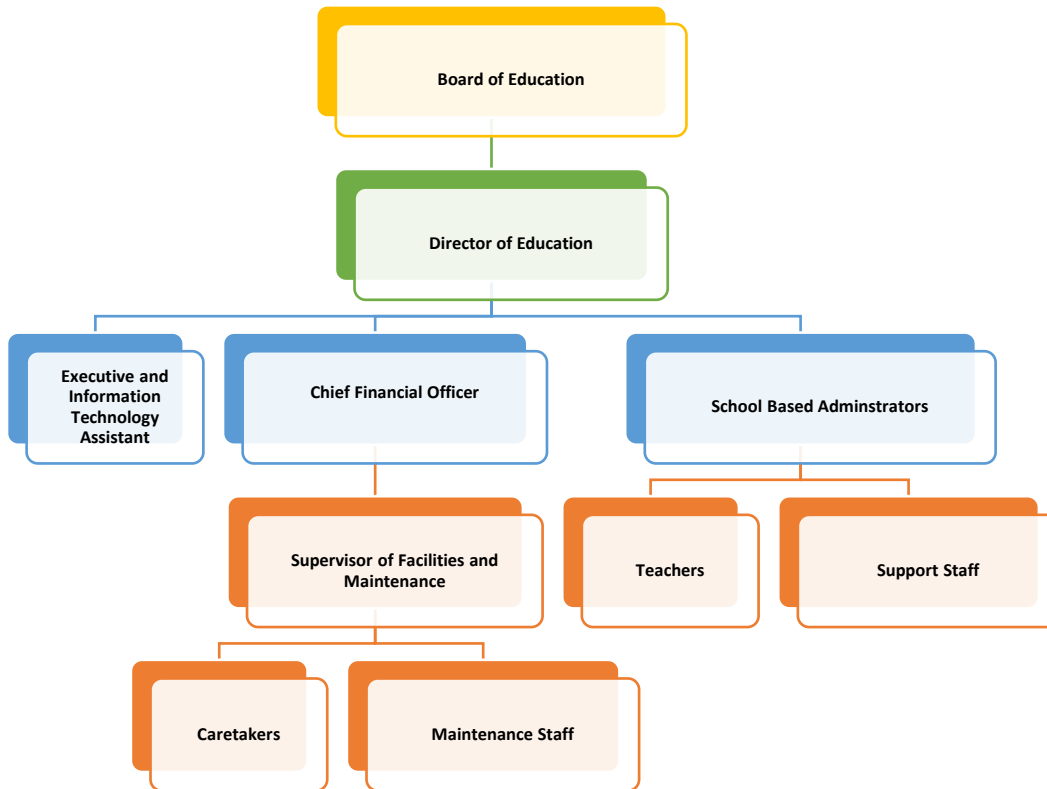
To enhance pride and connection to cultural identity through education, in a safe, inclusive, and welcoming learning environment.

Division Guiding Principles

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

Ile-a-la Crosse is a historical Métis community that is rich with culture. Situated on the pristine peninsula on the Churchill River system, the Métis culture has been linked to the Fur Trade in Ile-a-la Crosse extending back to the 1770's. It is with pride and connection to our cultural identity that the Division is:

1. Committed to diverse learning environments that include land-based and outdoor settings.
2. Focused on providing students with a holistic education that ensures connections to the local community and the surrounding environment.
3. Learner-focused and student first.
4. Outcome-oriented.
5. Committed to accountability, and transparency.
6. Focused on all students reaching their full learning potential.
7. Committed to open and honest communications.
8. Committed to inclusive, safe, and welcoming learning environments where diversity is celebrated and respected.
9. Ensuring that all activities are governed by professional and ethical conduct.
10. Making decisions based upon leading practices and evidence-based research



Community Partnerships

The Ile-a-la Crosse School Division, including the individual schools, established a range of formal and informal community partnerships. These partnerships brought a wide range of programming options to support academic transitions and healthy well-being for students.

Activities that occurred in 2022-23 were:

- Emergency Operations Committee (Northern Village of Ile-a-la Crosse, Sakitawak Development, Saskatchewan Health Authority, Saskatchewan Public Safety Agency and the school division) guided community safety during wildfire season most notably during the evacuation.
- Dumont Technical Institute and the school division delivered an Educational Assistant Certificate partnership in the high school.
- Ministry of Education selected Ile-a-la Crosse as a site for an Early Years Family Resource Centre with the school division as the accountable partner. Partnership with ICFC.
- 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.

Established partnerships continued such as:

- Métis Nation-Saskatchewan provided support for the Métis Early Learning Language Program.
- Saskatchewan Health Authority focused on providing services and resources that included dental health and immunizations.
- Northlands College and Dumont Technical Institute continued programming regarding adult basic education and completing Grade 12.
- 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 village council for the SRC president as junior mayor.
- Northwest School Division continued to provide contracted student services that included speech and language pathologists, occupational therapy and educational psychology for responsive learning supports to students.
- Pewapan Daycare Centre was established in partnership with the building of the joint use facility in 2007.
- Family outreach partnership with Rossignol Elementary, Aboriginal HeadStart, Saskatchewan Health Authority, Kids First North and Towards Healthier Babies.
- The Ile-a-la Crosse Public Library operates in Rossignol High School in collaboration with Northern Village of Ile-a-la Crosse and the Pakhisimon Nuye?áh Library System.
- Sakitawak Elders Group provides access to their greenhouse, grow tunnels and sells and shares food with our families.

Strategic Direction and Reporting

The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.



School Division Programs and Strategic Activity

The Ile-a-la Crosse School Division educational programs continued the responsive instructional and student services supports needed to mitigate the lasting effects 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 Teachers Federation Professional Learning (STFPL); specialized instructional leaders; student service supports such as speech language pathologist, an occupational therapist and educational psychologists; and academic support. Technology and technological literacy for staff and students continued to be a priority in 2022-23.

To coincide with promising practices in educational programming, administrators and staff co-constructed a *Leadership in Reciprocity Framework* which was implemented 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 in 2022-23, and so it was imperative that the learning and well-being educational programming focused on best practices in leadership.

The Parent-Home Visit Program <http://www.pthvp.org/> was supported by Saskatchewan School Boards Association for the elementary school. This provided visits to parents and students.

To align with best practices, a concerted effort was placed on using information technology and included skill development, communication, coding, robotics and the use of drones. The drones were implemented to enhance land-based learning.

Early learning 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)

- Focus was on parent engagement and weekly parent events and grab and go activities focusing on the Michif Language were provided.

School division actions taken during the 2022-23 school year in support of the Interim PEP

Reading priority:

- Assessment driven instruction including continued Levelled Literacy Intervention (LLI) benchmarks for grades 1 to 7, early identification of students with complex needs through Kindergarten screens and the Early Years Evaluation (EYE), and data walls in all schools to display student progress on key outcomes in literacy and numeracy in a staff only area without using full names to protect student privacy..
- Increased support for reading in classrooms through renewed classroom libraries, Literacy Tool kit for educational assistants, and piloting use of science of reading strategies to improve reading levels (University of Florida Literacy Intervention and Heggerty pilot).
- Increased support for reading at home through expansion of the home reading program to middle years, a return to a three week in-person literacy camp, and providing summer literacy bags to all students in Prekindergarten to Grade 6.
- Delivery of intense Tier 3 intervention to students who were not achieving the Levelled Literacy Intervention (LLI) threshold (Barton System, Orton Gillingham Strategies).
- Conducted staff professional development in data literacy, high impact skill development, teaching reading across the subject areas and differentiated instruction.

School division actions taken during the 2022-23 school year in support of the Interim PEP

Learning Response priority:

- Focused on intensive literacy instruction and pedagogy in all subject areas tracked through identification and the tracking of crucial literacy and numeracy outcomes.
- Practiced intentional teaching of skills for reading nonfiction (features of text, key words vocabulary development) in all subject areas.
- Reengaged students by using high impact strategies to meet students at their individual skill levels. Continued use of discursive strategies, land-based education, and Indigenous ways of knowing to support holistic literacy and numeracy.
- Adopted communication strategies that emphasized schools are welcoming and safe. Increased use of social media emphasizing the platforms that families in the school division are active on. Increased the use of home visits, including the elementary school staff going to every house and delivering tea and messages of welcome at the beginning of the year. Celebrated return of extra-curricular activities, trips, and school traditions.
- Recognized the impact on students and the school community of finding unmarked graves at former residential school sites and renewed commitment to TRC calls for action (e.g., teach about the treaties, residential schools, and the Indian Act).

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

- Focused on all four aspects of Medicine Wheel (Balanced Wellness Wheel) for staff and students.
 - Intentionally increased use of land, ceremony, and language. Indigenous ways of knowing, use of Elders and Knowledge Keepers, use of Michif Language, smudging, and land-based learning was a part of everyday school life.
 - Responded to the Overwhelm initiative for staff to create modules in support of staff wellness on an ongoing basis.
 - Created professional development programs for staff to support students having difficulties Non-Violent Crisis Intervention, Applied Suicide Intervention Skills Training, Violent Threat Risk Assessment, and Traumatic Event Systems.
 - Organized physical fitness programs, 15-minute body breaks, and returned to extracurricular activities.
 - Supported healthy eating through greenhouse partnership, school garden, and fruit trees.
 - Hosted a Youth Mental Health Conference.
 - Focused on preserving relationships (staff, students, families, and communities) in each school.

The school frameworks were a living document and were reviewed at regular intervals. The Medicine Wheel was embedded to focus on 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

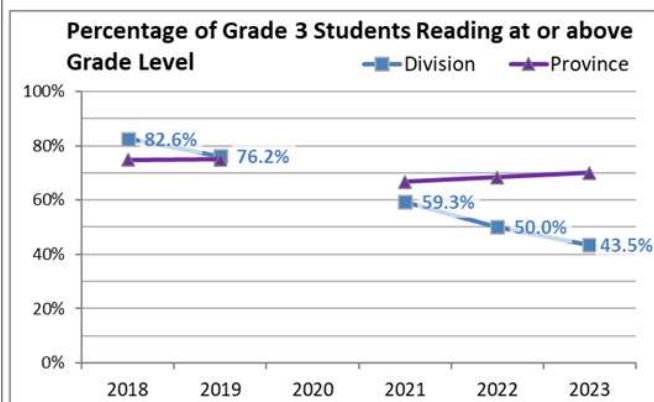
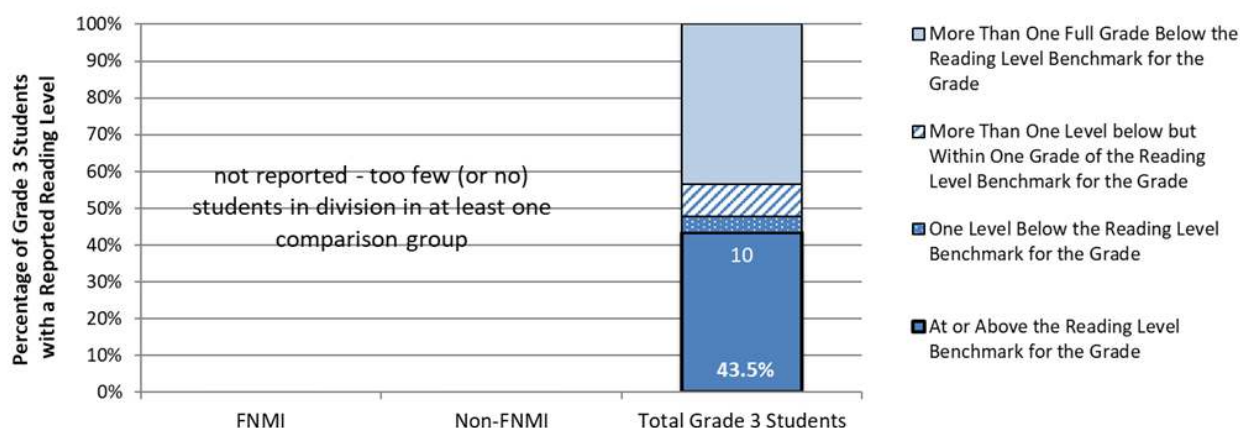
Proportion of Grade 3 Students Reading At or Above Grade Level

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.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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.

Reading Results Data, Ile a la Crosse SD 112, Grade 3, 2022-23



Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	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)	23	95.8%	0.0%	4.2%	24
Division (Total)	23	92.0%	4.0%	4.0%	25
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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, 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, 2023

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

The data above indicates a three-year trend (2021-2023). that shows 59.3% of the Ile-a-la Crosse School Division's Grade 3 students were reading at or above grade level, and the 2021-22 data shows that 50% of students were reading at or above grade level, which had been a decline of about 9 percentage points from the 2021. The data from 2022-23 shows a further decline of 6.5 percentage points to 43.5%. There had been a decrease from 2020-21 to 2022-23 of 15.8 percentage points a total of 39.1 percentage points since 2018.

The results are below the 'all students' provincial results of 70% by 26.5 percentage points, but only 2 percentage points lower than the provincial results for FNMI students of 45.5 %. This is noteworthy because 99% of the students in the school division are Métis or First Nations.

Attendance has been a factor for our students and 100% of students whose attendance was over 90% met the Grade 3 reading level goal of reading at or above grade level

Mental Health and Well-Being

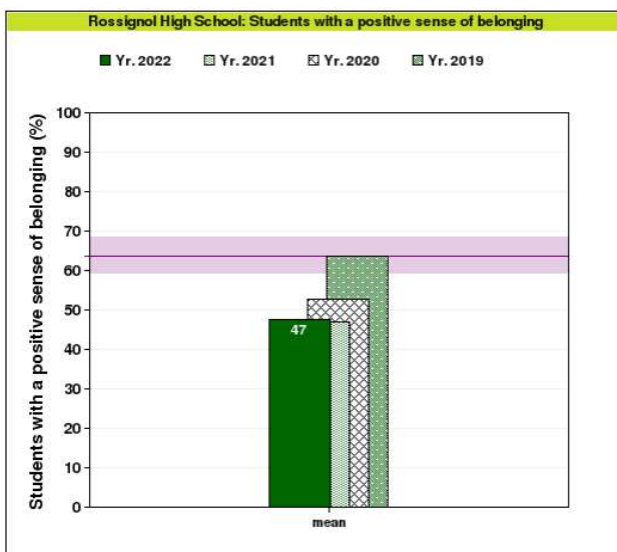
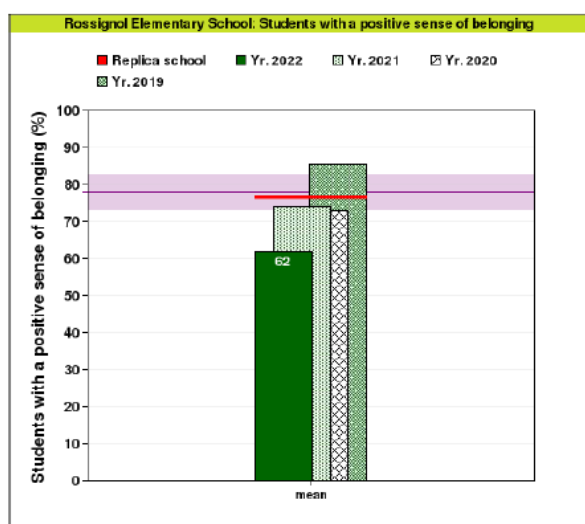
The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

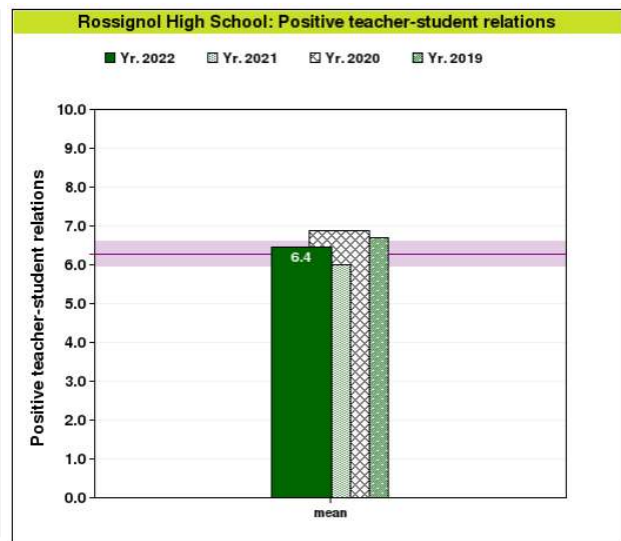
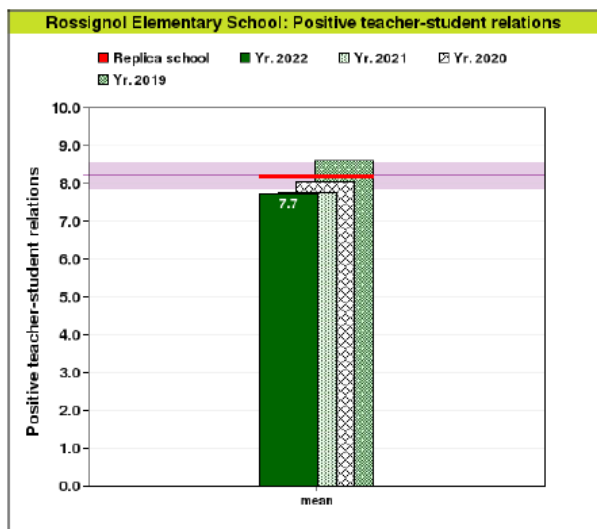
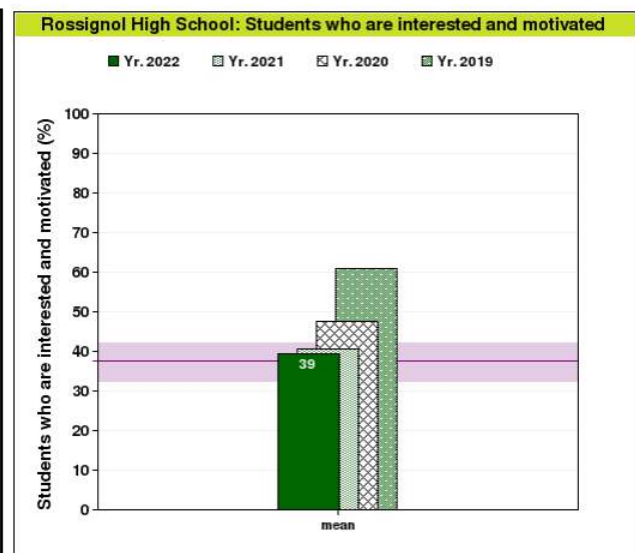
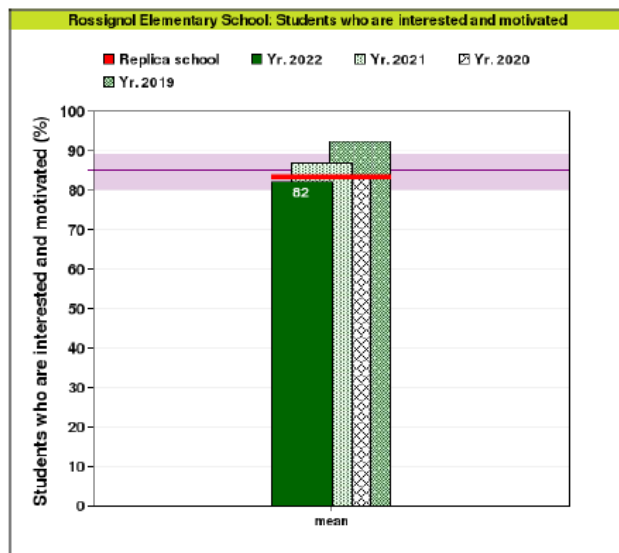
School Division Selected Measure for Monitoring Mental Health and Well-Being

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, Ile-a-la Crosse SD continues to monitor three composite OurSCHOOL measures of student engagement(positive sense of belonging), inclusion(students who feel included and motivated) and learning context(positive teacher student relationship).

If a student 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.

The school divisions's 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 school. This data has been tracked over four years to identify trends, successes and opportunities to grow.





Analysis of Results – Mental Health and Well-Being Measure

The OurSCHOOL data shows student responses from grade 4 to 10, the measures we selected were sense of belonging, interest and motivation, and student-teacher relations.

In sense of belonging there was a high in the pre-pandemic year of 2019 with Ile-la-Crosse students reporting higher than the national average. There was a three year drop to 16 points below the national average to 62% at the grade 4 to 6 level and a 16 point drop below the national average at the grade 7 to 12 level. The school division is anticipating that next year will see an increase in these scores as when the fall survey was conducted, students were just starting to reengage in extracurricular, student events, and other school traditions.

The data on students being interested and motivated also shows the highest levels in the year before the pandemic caused schools to close and students to begin learning online. The 7 to 12 student data showed a decrease in the following 3 years down to the national average of 39. The 4 to 6 data shows levels similar to the national levels with the 2022-23 data showing 82 percent of students who are interested and motivated.

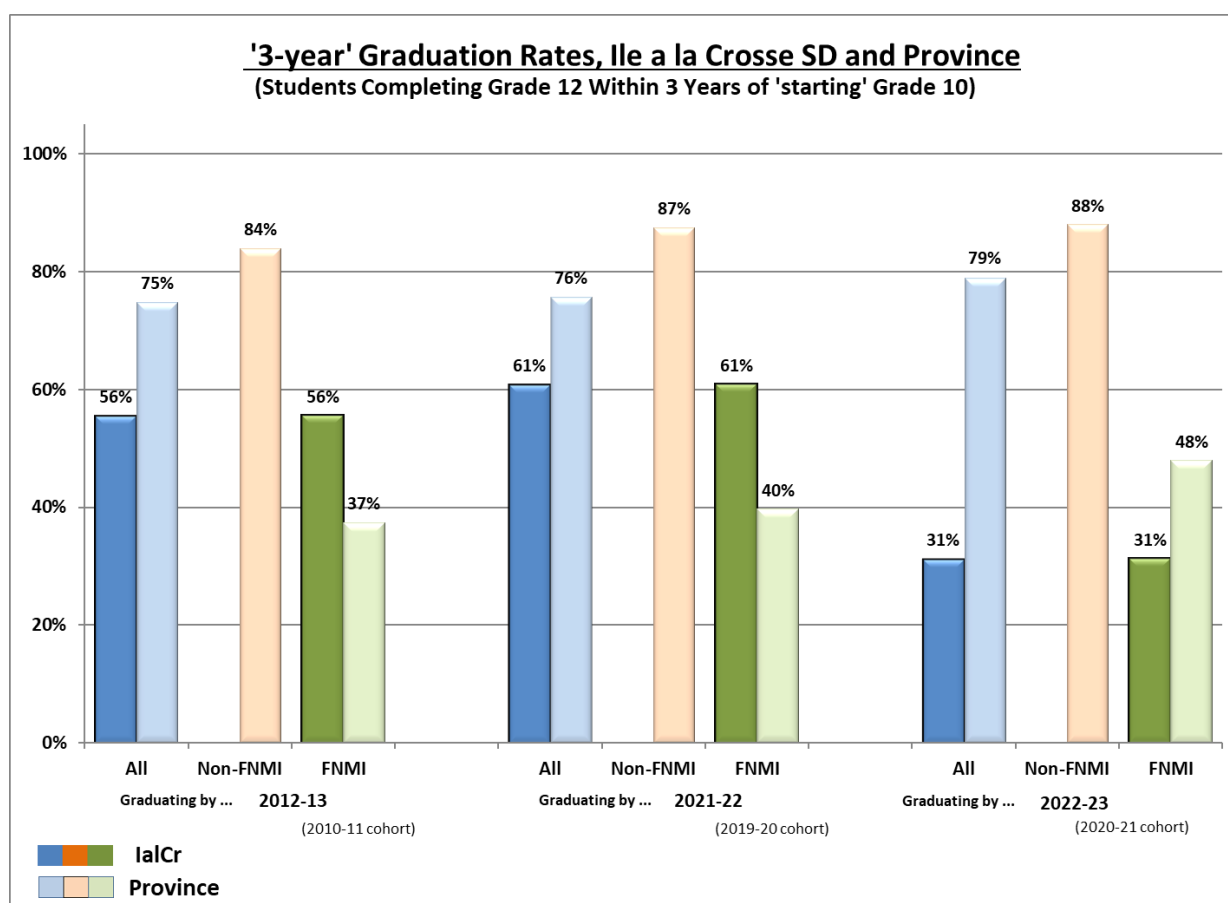
The decrease could be due to lack of connection during online learning and disruptions in school due to the pandemic conditions. The high school continues to use FTV methods to ensure school was relevant, respected their voice, and incorporated land-based learning and Indigenous ways of knowing into all subject areas.

A MHWB school student-led plan to provide direction in ensuring students feel safe and are engaged has been implemented. In 2022-2023 STFPL provided a Response to Overwhelmed professional development based on trauma response practices. Staff have been working on creating modules that extend this work.

Three-Year Graduation Rate

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.

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Three-Year Graduation Rates

The current 3-year provincial graduation rate for all students is 79% (2022-23) 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 48% (2022-23) with a previous target of 65% by 2021.

Ile-a-la Crosse SD's (2022-23) 3-year graduation rate was 31% which is 17 percentage points under the 2022-23 FNMI provincial results. The SD's results are under the provincial 2021 target of 65% for FNMI students by 33 percentage points and under the overall provincial target by 48 percentage points.

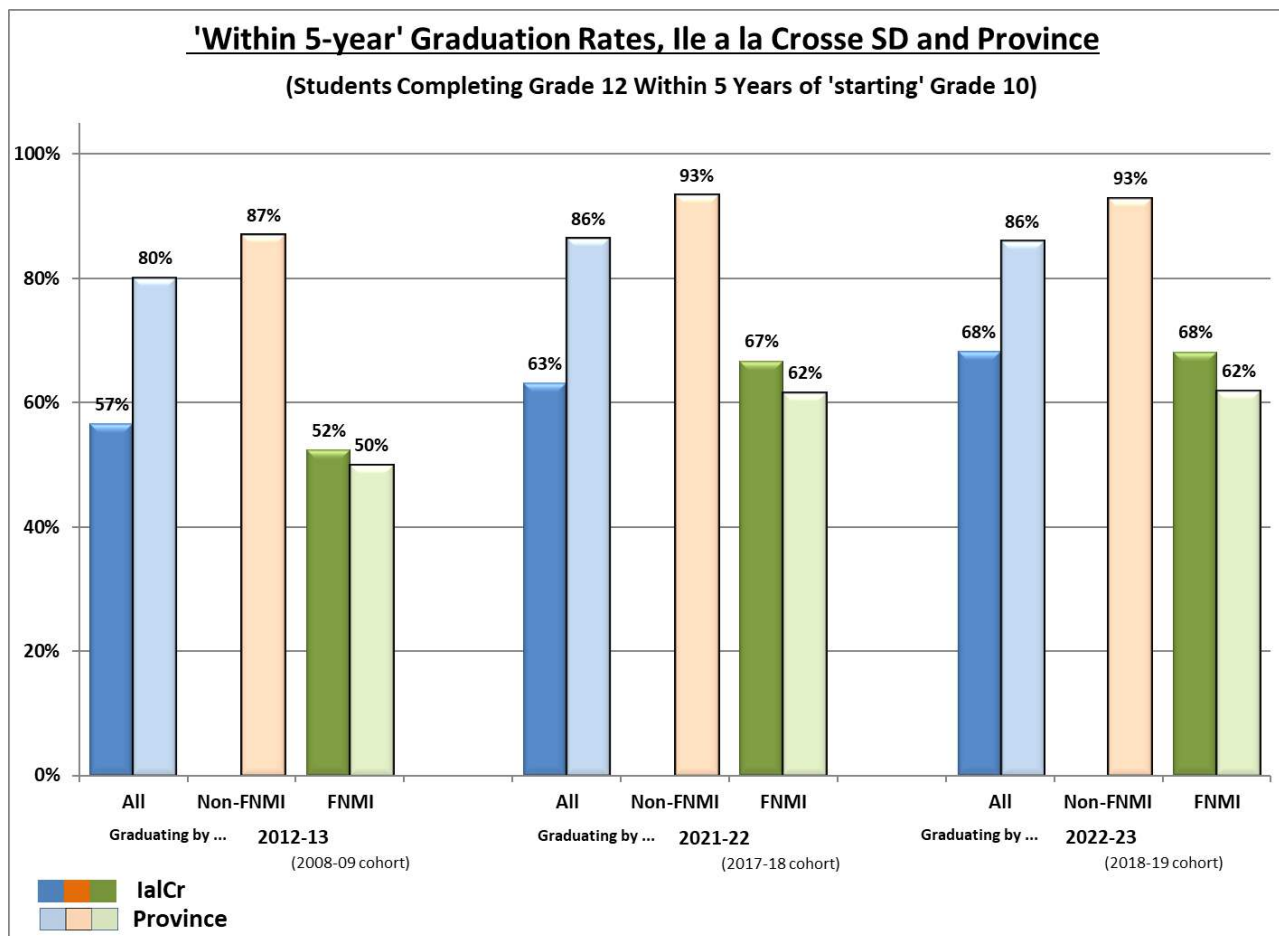
Since 2012-13 baseline year, there has been a decrease of 25 percentage points with some year-to-year fluctuation due in part to the small population size where each student's success can increase the graduation rate by four or five percentage points. In 2022-23 there was a small graduation class but there was a large Grade 11 class on track for high school completion.

High impact teaching strategies (expected practice) for teachers, FTV best practices, 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 continued 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, 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, 2023

Analysis of Results – Graduation Rates Within Five Years

The results reported in 2022-23 of 68% show an increase of 5 percentage points in the extended-time (5-year) graduation rate for students in Ile-a-la Crosse School Division compared to 63% in 2021-22. This is an incremental improvement of 17 percentage points from the 2012-13 baseline year of 57%. Ile-a-la Crosse SD's (2022-23) 5-year graduation rate was 68% which is 6 percentage points over the 2022-23 FNMI provincial results and 18 percentage points under the "all students" provincial results at 86%.

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 five years. Since 2012-13, 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. The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

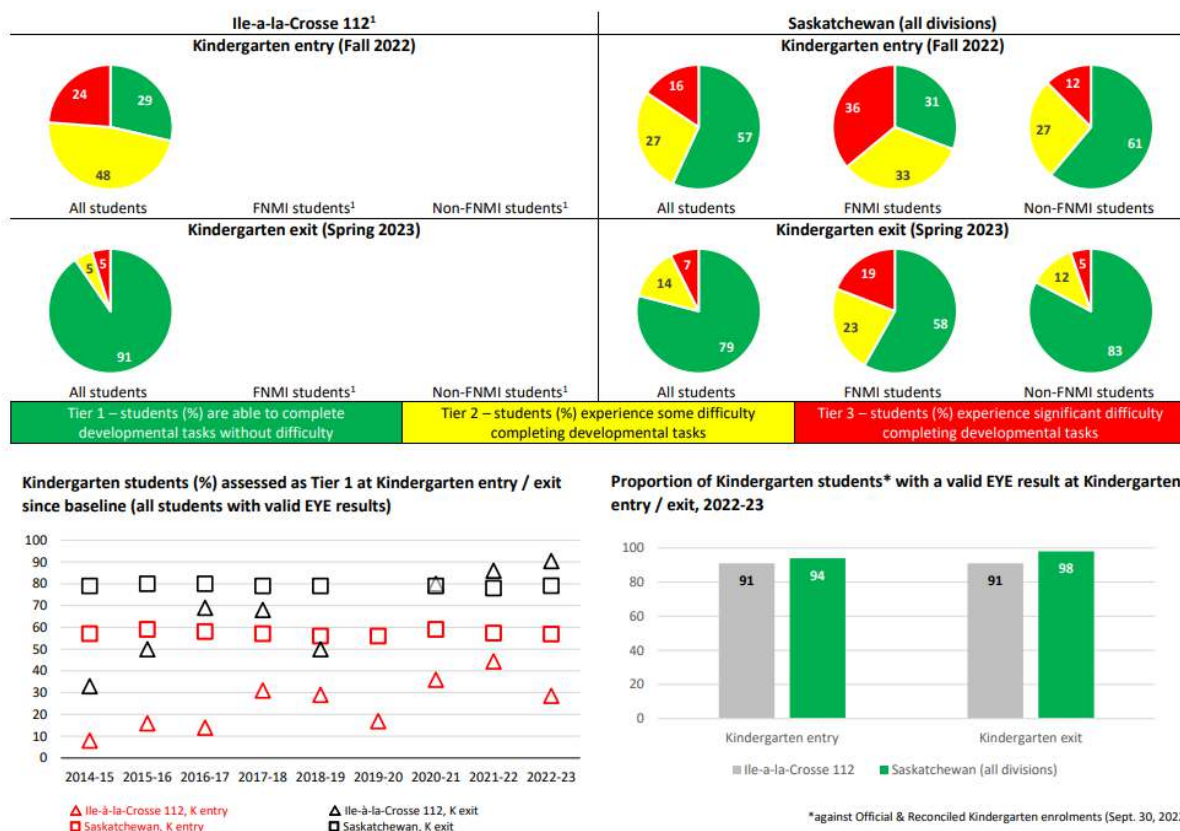
Early Years Evaluation

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.

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

The following charts display the percentage of students (all, non-FNMI, and FNMI) who were assessed as Tier I at Kindergarten entry and after the kindergarten year at exit 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown due to too few (or no) students in at least one comparison group.

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs 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, 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, 2023

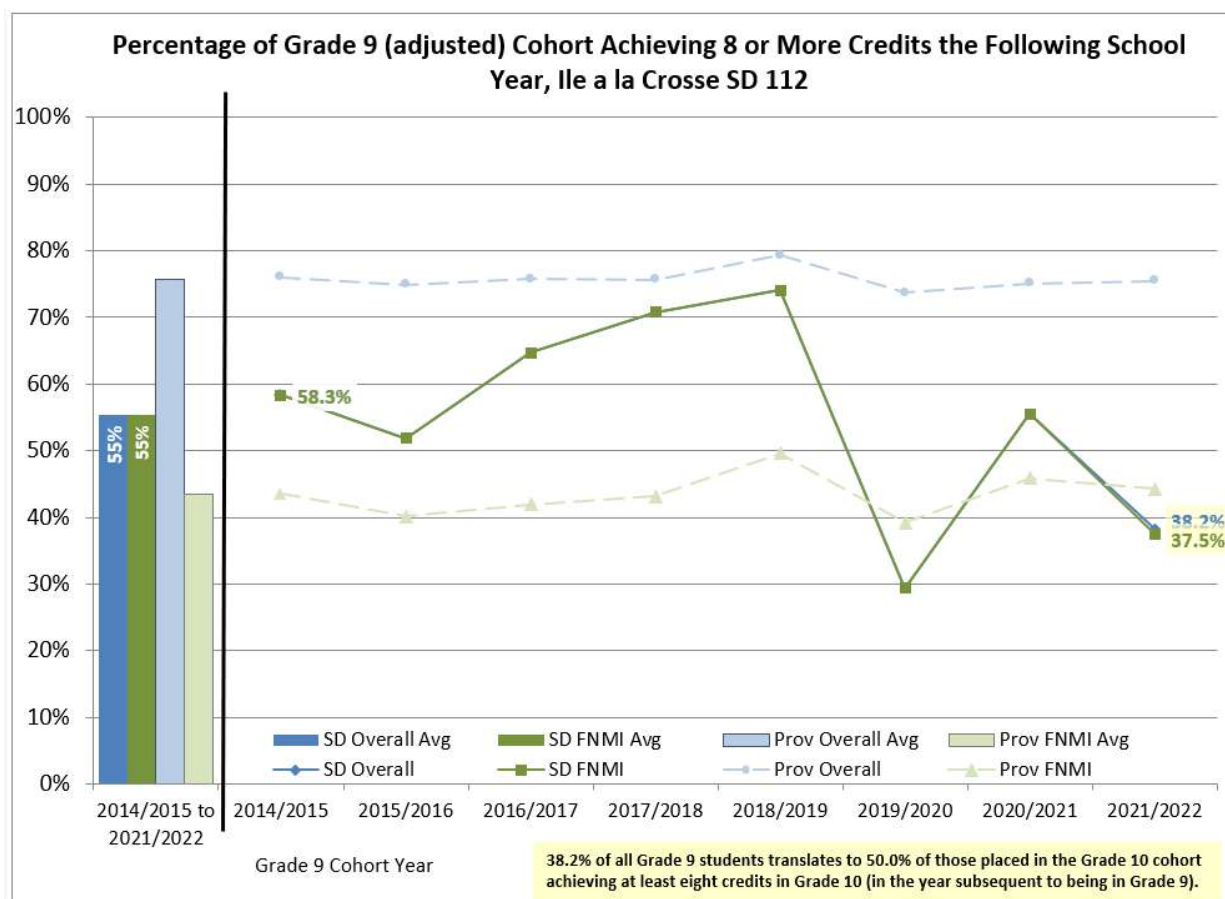
Analysis of Results – Early Years Evaluation

Exit results for 2022-23 were above the “all student” provincial average by 12 percentage points (91% compared to 79%) which showed a significant improvement from entry (29%) and above the provincial results for FNMI students by 533 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, 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, 2023

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.

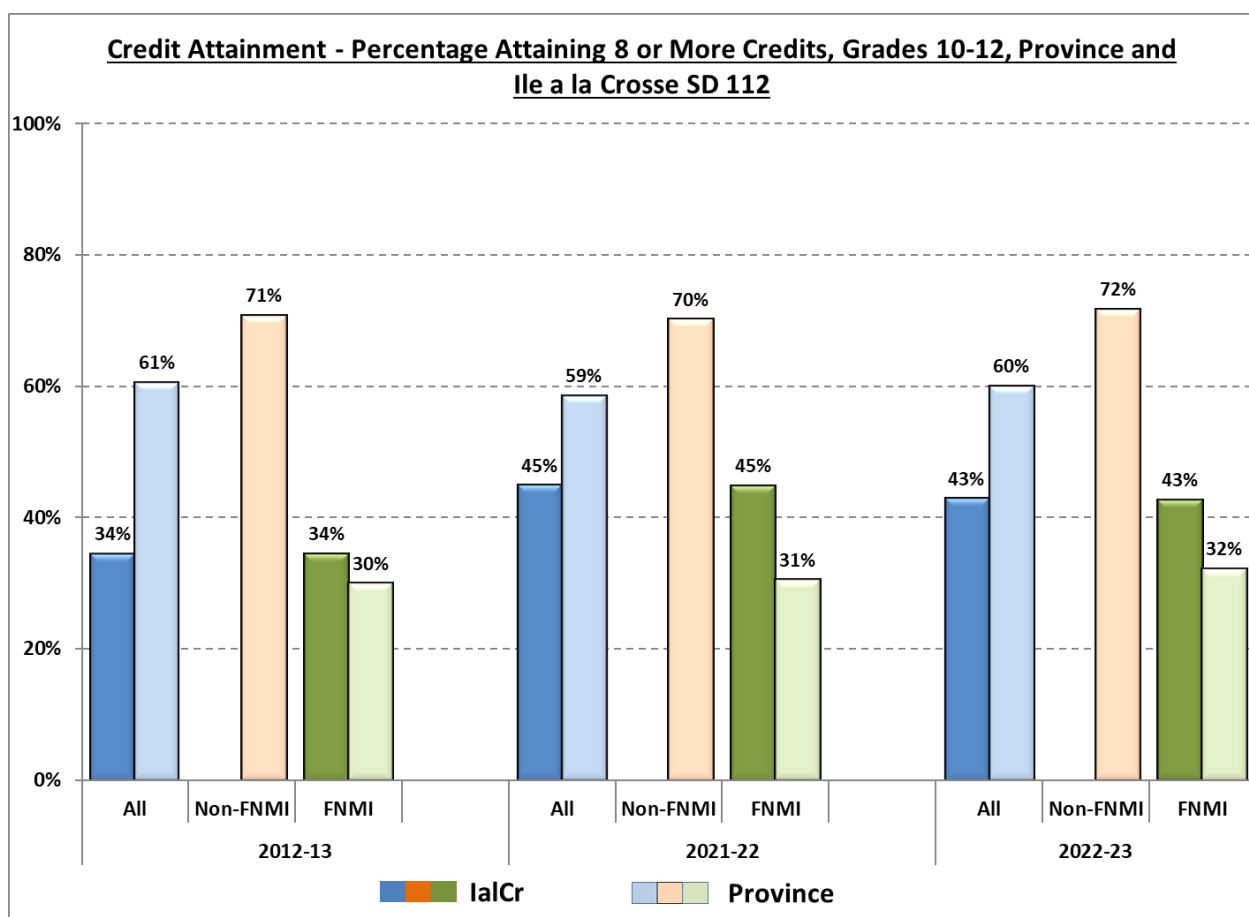
Analysis of the data shows that the percentage of Ile-a-la Crosse students leaving Grade 9 who obtain 8 or more credits in their Grade 10 year (a) indicates an increase in students receiving 8 or more credits with some fluctuation in 2014-15 and 2019-20, Grade 9 cohort results decreased to 29.4% for the previous year with an increase to 55.6% for the 2020-21 Grade 9 cohort and a subsequent decrease to 37.5 for the 2021-22 cohort. Whereas (b) the 8- year average shows that 55% 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 %. Results for FNMI students in Ile-a-la Crosse were 20 percentage points less than the overall provincial results and were 12 percent higher than the FNMI average. The 2021-22 Grade 9 cohort results shows a 0.7 percentage point decline from the FNMI provincial results (38.2%).

Credit attainment for the 2021-22 Grade 9 cohort (Grade 10 in 2022-23) shows a decrease of 16.5 from 2020-21 a continued 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, 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, 2023

Analysis of Results – Credit Attainment

With 43% of students attaining 8 or more credits in 2022-23, the results indicate that the Ile-a-la Crosse School Division (99.4% of school division population identified as Métis or First Nations in 2022-23) was 17 percentage points behind the provincial all students' results (60%) and had an increase of 11 percentage points from 2012-13, and was ahead of the First Nations, Métis, and Inuit subpopulation provincially by 11 percentage points (32%).

A consistent staff compliment, accreditation, formative and responsive assessment (without departmental) 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

In 2022-2023 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), family transiency, and a return to holiday travel. We saw an increase in students with complex needs at the early learning level.

Michif language is taught in as a core subject at both schools and we had early learning Michif language nests prekindergarten to Grade 1.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	27	25	29	29	23
1	32	26	24	25	26
2	33	29	23	24	21
3	21	31	30	21	25
4	25	20	31	31	19
5	23	23	23	31	33
6	33	22	28	22	30
7	38	32	23	27	21
8	15	38	35	24	25
9	27	11	36	36	18
10	30	33	17	45	35
11	28	26	28	15	33
12	32	29	28	28	33
Total	364	345	355	358	342

PreK	52	57	50	42	38		
Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23	
Self-Identified First Nations, Métis, or Inuit	K to 3	112	107	104	97	93	
	4 to 6	79	64	81	84	82	
	7 to 9	80	79	91	84	63	
	10 to 12	87	86	72	88	99	
	Total	358	336	348	353	337	
English as an Additional Language	1 to 3	-	-	<10	-	-	
	4 to 6	-	-	-	-	-	
	7 to 9	-	-	-	-	<10	
	10 to 12	-	-	-	-	-	
	Total	-	-	<10	-	<10	

Notes:

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

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	26.0
Principals, vice-principals	3.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	24.0
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	3.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	8.0
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	65.0

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: XXX, 2023

Senior Management Team

The Senior Management Team consisted of Brenda Green, Director of Education, and Jansen Corrigan, Chief Financial Officer.

Infrastructure and Transportation

School	Grades	Location
Rossignol Elementary School	Pre-K to Grade 6	Ile-a-la Crosse
Rossignol High School	Grade 7 to 12	Ile-a-la Crosse

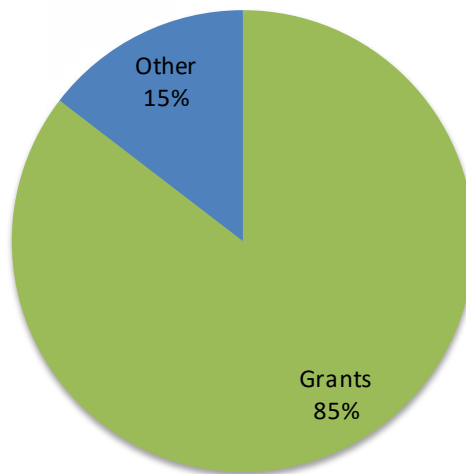
Transportation

The Ile-a-la Crosse School Division owns and operates its own bus fleet. The fleet consists of four vans and four large (yellow) busses. In 2022-23, bussing services for the Ile-a-la-Crosse School Division continued to be contracted, with the successful contractor leasing the division-owned bus fleet.

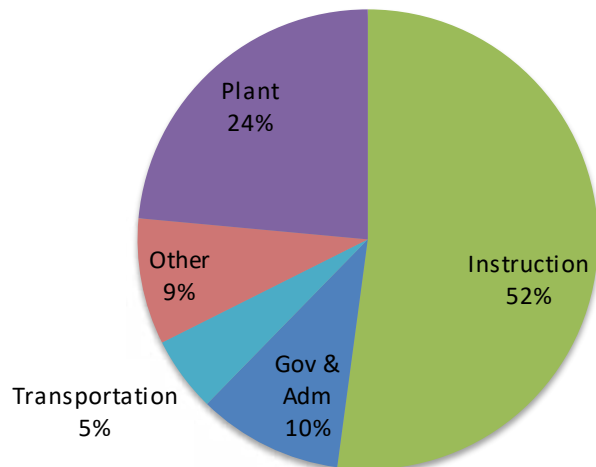
Financial Overview

Summary of Revenue and Expenses

Revenue 2022-23



Expense 2022-23



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	6,999,301	7,088,708	7,045,212	89,407	1%	
School Generated Funds	104,000	80,964	107,824	(23,036)	-22%	1
Complementary Services	354,569	359,082	412,849	4,513	1%	
External Services	282,248	485,131	268,450	202,883	72%	2
Other	160,500	284,792	169,558	124,292	77%	3
Total Revenues	7,900,618	8,298,677	8,003,893	398,059	5%	
EXPENSES						
Governance	192,685	209,700	172,544	17,015	9%	4
Administration	615,259	681,793	580,063	66,534	11%	5
Instruction	4,354,382	4,563,665	4,582,303	209,283	5%	
Plant	1,868,550	2,060,445	2,616,409	191,895	10%	6
Transportation	402,502	463,198	390,652	60,696	15%	7
School Generated Funds	104,700	85,676	106,485	(19,024)	-18%	8
Complementary Services	428,637	347,800	374,191	(80,837)	-19%	9
External Services	462,620	341,152	336,350	(121,468)	-26%	10
Other Expenses	150	2,218	305	2,068	1379%	11
Total Expenses	8,429,485	8,755,647	9,159,302	326,162	4%	
Surplus (Deficit) for the Year	(528,867)	(456,970)	(1,155,409)			

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

Note	Explanation
1	Under budget due to a decrease in fundraising activities.
2	Over budget due to being awarded an Early Learning Family Resource Centre.
3	Over budget due to an increase in interest and rental revenue.
4	Over budget due to emergency special meeting costs.
5	Over budget due to staff retirement and transition costs.
6	Over budget due to maintenance costs.
7	Over budget due to bus repair costs.
8	Under budget due to a decrease in fundraising activities.
9	Under budget due to staff vacancies.
10	Under budget due to disposal of assets resulting in lower amortization.
11	Over budget due to an increase in banking activities.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Corrigal, Anna	\$12,357	\$2,466	-	\$2,957	\$2,918	\$112	\$20,810
Durocher, Peter	10,937	1,988	-	5,746	-	113	18,784
Favel, Nathan	9,875	1,846	-	3,000	-	112	14,833
Favel, Duane (1)	19,550	4,119	-	5,681	-	113	29,463
Flett, Barbara	15,636	3,279	-	4,666	2,918	113	26,612
Morin, Barb	18,119	3,886	-	3,456	2,918	112	28,491
Roy, Anita (2)	18,272	6,534	-	2,051	2,918	113	29,888

(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
ARNO, PARTRICK	\$66,681
BELANGER, CHELLSEA	93,953
BIRKHAM, DEREK	97,367
BOUVIER-LEMAIGRE, KRISSY	118,446
BROWN, MARK	94,893
BROWN, SUSAN	95,567
BROWN, WILLIAM	95,887
BURDEY, TANIA	62,959
CORRIGAL, DANIELLE	55,108
CORRIGAL, EUGENE	79,945
CORRIGAL, JANSEN	105,080
CORRIGAL, JORDAN	66,828
CORRIGAL, SHAWNA	88,367
DALTON, DAVID	106,971
DAVIES, EVAN	100,047
DOLAN, ROBERT	91,627
FAVEL, ELAINE	128,737

Name	Amount
FAVEL, MICHELLE	102,597
FLETT, THEODORE	66,241
GARDINER, ANNA	76,282
GARDINER, VANESSA	71,657
GEORGE, ALEX	96,200
GREEN, BRENDA	189,429
HOFFMAN, SHARON	160,871
JONGERIUS, PATRICIA	95,567
KENT, DELORES	98,117
KENT, JOANNE	86,649
KHAN, ABDUL	105,548
LALIBERTE, ERIN	110,147
LAMBERT, KRISTINA	100,047
MCLEAN, BEVERLY	110,908
MCLEAN, MARINA	98,117
MORIN-DUBRULE, MELISSA	93,423
RATT, SUZANNE	78,570

Name	Amount
ROY, GEORGETTE J.	84,995

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.	\$195,682
DELL CANADA INC.	75,612
FEDERATED CO-OPERATIVES LIMITED	172,334
GARDINER PLUMBING LTD.	612,800
HOOKE ENGINEERING INC.	69,925
ILE-A-LA-CROSSE FRIENDSHIP CENTRE	201,250
MEADOW LAKE HOME HARDWARE BUILDING CENTRE	140,747
NIPAWIN DODGE	73,868

Name	Amount
NORTHERN VILLAGE OF ILE-A-LA-CROSSE	85,501
NORTHWEST SCENIC TRANSPORT LTD.	347,519
SASKATCHEWAN HEALTH AUTHORITY	163,821
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	219,869
SASKPOWER	338,275
SASKTEL	112,039
SUPREME OFFICE BASICS	65,613
US BANK CANADA	343,447

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 FOR CANADA	\$975,429
SASKATCHEWAN TEACHERS' FEDERATION	431,664

Name	Amount
SASKATCHEWAN MUNICIPAL EMPLOYEES PENSION PLAN	254,858

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, 2023

Jansen Corrigan

Chief Financial Officer

Vantage Chartered Professional Accountants

Auditor

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

MANAGEMENT REPORT

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

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

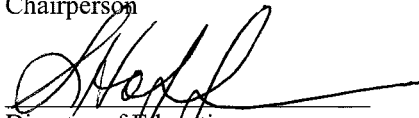
The board of Education is composed of elected officials who are not employees of the school division. The board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The board is also responsible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

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

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



Chairperson



Director of Education



Chief Financial Officer

December 19, 2023



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, 2023, 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, 2023, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

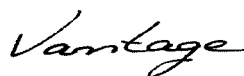
Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants

North Battleford, Saskatchewan
December 19, 2023

Ile a la Crosse School Division No. 112
Statement of Financial Position
as at August 31, 2023


	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,118,226	1,291,752
Accounts Receivable (Note 7)	328,374	273,235
Portfolio Investments (Note 3)	2,207,745	2,175,992
Total Financial Assets	3,654,345	3,740,979
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	95,858	97,669
Liability for Employee Future Benefits (Note 5)	87,300	91,100
Deferred Revenue (Note 9)	-	37,500
Total Liabilities	183,158	226,269
Net Financial Assets	3,471,187	3,514,710
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,359,617	16,775,937
Prepaid Expenses	105,112	102,239
Total Non-Financial Assets	16,464,729	16,878,176
Accumulated Surplus (Note 12)	19,935,916	20,392,886

Contractual Obligations (Note 14)

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

Approved by the Board:

 Chairperson

 Chief Financial Officer

Ile a la Crosse School Division No. 112
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 13)		
REVENUES			
Grants	6,999,301	7,088,708	7,045,212
School Generated Funds	104,000	80,964	107,824
Complementary Services (Note 10)	354,569	359,082	412,849
External Services (Note 11)	282,248	485,131	268,450
Other	160,500	284,792	169,558
Total Revenues (Schedule A)	7,900,618	8,298,677	8,003,893
EXPENSES			
Governance	192,685	209,700	172,544
Administration	615,259	681,793	580,063
Instruction	4,354,382	4,563,665	4,582,303
Plant Operation & Maintenance	1,868,550	2,060,445	2,616,409
Student Transportation	402,502	463,198	390,652
School Generated Funds	104,700	85,676	106,485
Complementary Services (Note 10)	428,637	347,800	374,191
External Services (Note 11)	462,620	341,152	336,350
Other	150	2,218	305
Total Expenses (Schedule B)	8,429,485	8,755,647	9,159,302
Operating Deficit for the Year	(528,867)	(456,970)	(1,155,409)
Accumulated Surplus from Operations, Beginning of Year	20,392,886	20,392,886	21,548,295
Accumulated Surplus from Operations, End of Year	19,864,019	19,935,916	20,392,886

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, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	3,514,710	3,514,710	4,069,623
Changes During the Year			
Operating Deficit, for the Year	(528,867)	(456,970)	(1,155,409)
Acquisition of Tangible Capital Assets (Schedule C)	(240,000)	(446,738)	(195,778)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	13,150	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	174	-
Amortization of Tangible Capital Assets (Schedule C)	787,863	849,734	822,335
Net Change in Other Non-Financial Assets	2,100	(2,873)	(26,060)
Change in Net Financial Assets	21,096	(43,523)	(554,913)
Net Financial Assets, End of Year	3,535,806	3,471,187	3,514,710

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, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(456,970)	(1,155,409)
Add Non-Cash Items Included in Deficit (Schedule D)	849,908	822,335
Net Change in Non-Cash Operating Activities (Schedule E)	(101,123)	55,191
Cash Provided by (Used in) Operating Activities	291,815	(277,883)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(446,738)	(195,778)
Proceeds on Disposal of Tangible Capital Assets	13,150	-
Cash Used in Capital Activities	(433,588)	(195,778)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(31,753)	(8,669)
Cash Used in Investing Activities	(31,753)	(8,669)
DECREASE IN CASH AND CASH EQUIVALENTS	(173,526)	(482,331)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,291,752	1,774,083
CASH AND CASH EQUIVALENTS, END OF YEAR	1,118,226	1,291,752

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	6,596,788	6,486,543	6,518,680
Operating Grant/PMR	209,944	190,989	209,944
Other Ministry Grants	42,569	111,759	44,088
Total Ministry Grants	6,849,301	6,789,291	6,772,712
Other Provincial Grants	150,000	-	257,000
Federal Grants	-	47,069	-
Grants from Others	-	252,348	15,500
Total Operating Grants	6,999,301	7,088,708	7,045,212
Total Grants	6,999,301	7,088,708	7,045,212
School Generated Funds Revenue			
Non-Curricular Fees			
Fundraising	104,000	80,964	107,824
Total Non-Curricular Fees	104,000	80,964	107,824
Total School Generated Funds Revenue	104,000	80,964	107,824
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	300,869	210,310	256,784
Other Ministry Grants	-	87,572	41,415
Other Provincial Grants	53,700	-	-
Other Grants	-	61,200	114,650
Total Operating Grants	354,569	359,082	412,849
Total Complementary Services Revenue	354,569	359,082	412,849

Ile a la Crosse School Division No. 112
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	-	215,000	-
Other Grants	-	110,000	110,000
Total Operating Grants	-	325,000	110,000
Capital Grants			
Other Capital Grants	110,000	-	-
Total Capital Grants	110,000	-	-
Fees and Other Revenue			
Other Revenue	172,248	160,131	158,450
Total Fees and Other Revenue	172,248	160,131	158,450
Total External Services Revenue	282,248	485,131	268,450
Other Revenue			
Miscellaneous Revenue	35,000	73,890	32,950
Sales & Rentals	103,000	117,023	116,723
Investments	22,500	80,729	19,885
Gain on Disposal of Capital Assets	-	13,150	-
Total Other Revenue	160,500	284,792	169,558
TOTAL REVENUE FOR THE YEAR	7,900,618	8,298,677	8,003,893

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	115,030	129,652	117,556
Professional Development - Board Members	51,805	39,229	29,805
Other Governance Expenses	25,850	40,819	25,183
Total Governance Expense	192,685	209,700	172,544
Administration Expense			
Salaries	441,768	454,899	426,090
Benefits	61,703	61,300	61,637
Supplies & Services	49,500	76,460	40,900
Non-Capital Furniture & Equipment	4,700	4,743	3,982
Building Operating Expenses	8,088	21,665	9,878
Communications	7,000	11,207	7,925
Travel	20,000	37,647	18,070
Professional Development	10,000	8,651	7,193
Amortization of Tangible Capital Assets	12,500	5,221	4,388
Total Administration Expense	615,259	681,793	580,063
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,540,752	2,580,415	2,658,200
Instructional (Teacher Contract) Benefits	144,865	146,257	148,537
Program Support (Non-Teacher Contract) Salaries	706,912	737,838	823,860
Program Support (Non-Teacher Contract) Benefits	196,486	206,331	206,865
Instructional Aids	111,600	105,061	115,957
Supplies & Services	210,268	272,596	191,025
Non-Capital Furniture & Equipment	38,879	41,828	35,497
Communications	15,200	16,988	23,458
Travel	10,000	12,050	6,610
Professional Development	65,000	79,576	77,712
Student Related Expense	205,800	278,912	223,962
Amortization of Tangible Capital Assets	108,620	85,813	70,620
Total Instruction Expense	4,354,382	4,563,665	4,582,303
Plant Operation & Maintenance Expense			
Salaries	419,121	429,091	433,739
Benefits	91,986	92,264	95,112
Supplies & Services	26,943	24,424	134,673
Non-Capital Furniture & Equipment	17,500	23,125	14,863
Building Operating Expenses	888,500	805,060	1,257,731
Communications	4,500	7,681	8,665
Travel	19,000	28,832	31,159
Professional Development	-	6,253	252
Amortization of Tangible Capital Assets	401,000	643,715	640,215
Total Plant Operation & Maintenance Expense	1,868,550	2,060,445	2,616,409

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Student Transportation Expense	(Note 13)		
Supplies & Services	22,000	33,191	23,861
Non-Capital Furniture & Equipment	5,000	49,323	18,675
Building Operating Expenses	1,500	11,518	4,361
Communications	700	3,155	2,645
Travel	2,000	3,546	-
Contracted Transportation	270,609	289,970	282,137
Amortization of Tangible Capital Assets	100,693	72,495	58,973
Total Student Transportation Expense	402,502	463,198	390,652
School Generated Funds Expense			
School Fund Expenses	104,000	85,676	106,485
Amortization of Tangible Capital Assets	700	-	-
Total School Generated Funds Expense	104,700	85,676	106,485
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	162,304	77,423	103,322
Program Support (Non-Teacher Contract) Salaries & Benefits	140,168	150,216	155,436
Instructional Aids	36,000	49,743	52,477
Supplies & Services	11,000	5,498	5,486
Non-Capital Furniture & Equipment	-	947	-
Building Operating Expenses	30,500	33,910	27,117
Communications	750	932	563
Professional Development (Non-Salary Costs)	4,500	2,616	1,405
Student Related Expenses	21,600	22,418	23,720
Contracted Transportation & Allowances	17,765	-	-
Amortization of Tangible Capital Assets	4,050	4,097	4,665
Total Complementary Services Expense	428,637	347,800	374,191
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	85,221	92,230	94,713
Instructional Aids	3,250	-	-
Supplies & Services	26,300	19,475	21,790
Non-Capital Furniture & Equipment	6,600	8,373	9,109
Building Operating Expenses	169,199	163,452	165,390
Communications	3,400	2,154	1,615
Professional Development (Non-Salary Costs)	1,650	1,383	-
Student Related Expenses	6,700	2,367	260
Amortization of Tangible Capital Assets	160,300	38,393	43,473
Loss on Disposal of Tangible Capital Assets	-	13,325	-
Total External Services Expense	462,620	341,152	336,350

Ile a la Crosse School Division No. 112
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Other Expense	(Note 13)		
Interest and Bank Charges			
Current Interest and Bank Charges	150	2,218	305
Total Interest and Bank Charges	<u>150</u>	<u>2,218</u>	<u>305</u>
Total Other Expense	150	2,218	305
TOTAL EXPENSES FOR THE YEAR	8,429,485	8,755,647	9,159,302

Ile a la Crosse School Division No. 112
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land	Improvements	Buildings	Short-Term	Buses	Other	Furniture and Equipment	Computer Hardware and Assets	2022	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost										
Opening Balance as of September 1	136,162	698,362	22,409,530	1,055,015	494,293	696,850	1,602,796	758,737	-	27,851,745
Additions/Purchases	-	42,672	-	-	-	67,613	55,934	72,157	208,362	446,738
Disposals	-	-	-	(80,961)	-	(171,756)	(21,962)	-	-	(274,679)
Closing Balance as of August 31	136,162	741,034	22,409,530	974,054	494,293	592,707	1,636,768	830,894	208,362	27,851,745
Tangible Capital Assets - Amortization										
Opening Balance as of September 1	-	337,238	7,208,144	890,477	344,963	435,893	1,257,938	601,155	-	11,075,808
Amortization of the Period	-	32,192	565,341	16,250	34,176	60,189	58,850	82,736	-	849,734
Disposals	-	-	-	(67,679)	-	(171,756)	(21,920)	-	-	(261,355)
Closing Balance as of August 31	N/A	369,430	7,773,485	839,048	379,139	324,326	1,294,868	683,891	N/A	11,664,187
Net Book Value										
Opening Balance as of September 1	136,162	361,124	15,201,386	164,538	149,330	260,957	344,858	157,582	-	16,775,937
Closing Balance as of August 31	136,162	371,604	14,636,045	135,006	115,154	268,381	341,900	147,003	208,362	16,359,617
Change in Net Book Value	-	10,480	(565,341)	(29,532)	(34,176)	7,424	(2,958)	(10,579)	208,362	(416,320)
Disposals										
Historical Cost	-	-	-	80,961	-	171,756	21,962	-	-	274,679
Accumulated Amortization	-	-	-	67,679	-	171,756	21,920	-	-	261,355
Net Cost	-	-	-	13,282	-	-	42	-	-	13,324
Price of Sale	10,000	-	-	-	-	3,150	-	-	-	13,150
Gain (Loss) on Disposal	10,000	-	-	(13,282)	-	3,150	(42)	-	-	(174)

Sch C

Ile a la Crosse School Division No. 112
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	849,734	822,335
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	174	-
Total Non-Cash Items Included in Deficit	849,908	822,335

Ile a la Crosse School Division No. 112
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(55,139)	29,762
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,811)	56,989
Decrease in Liability for Employee Future Benefits	(3,800)	(1,000)
Decrease in Deferred Revenue	(37,500)	(4,500)
Increase in Prepaid Expenses	(2,873)	(26,060)
Total Net Change in Non-Cash Operating Activities	(101,123)	55,191

Ile a la Crosse School Division No. 112

Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
External Sources				(Note 12)
Jointly Administered Funds				
School generated funds	76,493	80,964	85,676	71,781
Total Jointly Administered Funds	76,493	80,964	85,676	71,781
Ministry of Education				
Designated for tangible capital asset expenditures	537,905	-	-	537,905
S. 286 pre-April 2009 capital reserves	1,588,211	-	231,983	1,356,228
PMR maintenance project allocations	209,944	190,989	209,944	190,989
Early Years Family Resource Centre	-	215,000	-	215,000
Total Ministry of Education	2,336,060	405,989	441,927	2,300,122
Total Designated Assets	2,412,553	486,953	527,603	2,371,903

ILE-A-LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 \$ 87,300 (2022 - \$ 91,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$11,664,187 (2022 - \$ 11,075,808) 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, 2023

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 other receivables.

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).

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.

ILE-A-LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

Assets under construction are not amortized until completed and placed into service for use.

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 bussing 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.

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.

ILE-A-LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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.

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.

ILE-A-LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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:

	2023	2022
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 2,207,745	\$ 2,175,992
Total portfolio investments	\$ 2,207,745	\$ 2,175,992

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 168,881	\$ 40,819	\$ -	\$ 209,700	\$ 172,544
Administration	516,199	160,373	5,221	681,793	580,063
Instruction	3,670,841	807,011	85,813	4,563,665	4,582,303
Plant Operation & Maintenance	521,355	895,375	643,715	2,060,445	2,616,409
Student Transportation	-	390,703	72,495	463,198	390,652
School Generated Funds	-	85,676	-	85,676	106,485
Complementary Services	227,639	116,064	4,097	347,800	374,191
External Services	92,230	210,529	38,393	341,152	336,350
Other	-	2,218	-	2,218	305
TOTAL	\$ 5,197,145	\$ 2,708,768	\$ 849,734	\$ 8,755,647	\$ 9,159,302

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

ILE-A-LA CROSSE SCHOOL DIVISION NO. 112
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 88,700	\$ 101,200
Current period service cost	7,800	9,300
Interest cost	3,500	2,000
Benefit payments	(17,000)	(14,500)
Actuarial gains	(1,800)	(12,900)
Plan amendments	-	3,600
Accrued Benefit Obligation - end of year	81,200	88,700
Unamortized net actuarial gains	6,100	2,400
Liability for Employee Future Benefits	\$ 87,300	\$ 91,100
Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 7,800	\$ 9,300
Amortization of net actuarial gain	1,900	2,200
Benefit cost	9,700	11,500
Interest cost	3,500	2,000
Total Employee Future Benefits Expense	\$ 13,200	\$ 13,500

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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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:

	2023		2022
	STRP	TOTAL	TOTAL
Number of active School Division members	28	28	28
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 262,540	\$ 262,540	\$ 263,839

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:

	2023	2022
Number of active School Division members	40	38
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	\$ 141,384	\$ 133,697
School Division contributions for the year	\$ 141,384	\$ 133,697
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	-	-	-	\$ 31,000	-	\$ 31,000
Other Receivables	328,374	-	328,374	242,235	-	242,235
Total Accounts Receivable	\$ 328,374	\$ -	\$ 328,374	\$ 273,235	\$ -	\$ 273,235

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 30,773	\$ 34,798
Supplier Payments	65,085	62,871
Total Accounts Payable and Accrued Liabilities	\$ 95,858	\$ 97,669

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9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Non-Capital deferred revenue:				
Metis Alternate Education Agreement	\$ 37,500	-	\$ 37,500	\$ -
Total non-capital deferred revenue	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	Pre-K Programs	Recreation Program	Other Programs	2023	2022
Revenues:					
Operating Grants	\$ 210,310	\$ 61,200	\$ 87,572	\$ 359,082	\$ 412,849
Total Revenues	210,310	61,200	87,572	359,082	412,849
Expenses:					
Salaries & Benefits	77,423	58,171	92,045	227,639	258,758
Instructional Aids	13,073	3,118	33,552	49,743	52,477
Supplies and Services	157	291	5,050	5,498	5,486
Non-Capital Equipment	-	-	947	947	-
Building Operating Expenses	-	-	33,910	33,910	27,117
Communications	-	932	-	932	563
Professional Development (Non-Salary Costs)	-	2,541	75	2,616	1,405
Student Related Expenses	169	5,887	16,362	22,418	23,720
Contracted Transportation & Allowances	-	-	-	-	-
Amortization of Tangible Capital Assets	-	-	4,097	4,097	4,665
Total Expenses	90,822	70,940	186,038	347,800	374,191
Excess (Deficiency) of Revenues over Expenses	\$ 119,488	\$ (9,740)	\$ (98,466)	\$ 11,282	\$ 38,658

11. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

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

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Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	Early Years Learning Centre	Other Programs	2023	2022
Revenues:						
Operating Grants	\$ 110,000	\$ -	\$ 215,000	\$ -	\$ 325,000	\$ 110,000
Fees and Other Revenues	-	160,131	-	-	160,131	158,450
Total Revenues	110,000	160,131	215,000	-	485,131	268,450
Expenses:						
Salaries & Benefits	92,230	-	-	-	92,230	94,713
Supplies and Services	-	-	-	19,475	19,475	21,790
Non-Capital Equipment	-	7,919	-	454	8,373	9,109
Building Operating Expenses	-	163,454	-	-	163,454	165,390
Communications	-	-	-	2,153	2,153	1,615
Professional Development	1,383	-	-	-	1,383	-
Student Related Expenses	867	-	-	1,500	2,367	260
Amortization of Tangible Capital Assets	56	35,647	-	2,689	38,392	43,473
Loss on Disposal of Tangible Capital Assets	-	13,325	-	-	13,325	-
Total Expenses	94,536	220,345	-	26,271	341,152	336,350
Excess (Deficiency) of Revenues over Expenses	\$ 15,464	\$ (60,214)	\$ 215,000	\$ (26,271)	\$ 143,979	\$ (67,900)

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, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,775,937	\$ 446,738	\$ 863,058	\$ 16,359,617
	16,775,937	446,738	863,058	16,359,617
Designated Assets (Schedule F)	2,412,553	486,953	527,603	2,371,903
Unrestricted Surplus	1,204,396	-	-	1,204,396
Total Accumulated Surplus	\$ 20,392,886	\$ 933,691	\$ 1,390,661	\$ 19,935,916

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on August 23rd, 2022 and the Minister of Education on October 27th, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

14. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- construction contract for the construction of 4 teacher age units in the amount of \$504,000.00 over 1 year.

15. COMPARATIVE INFORMATION

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

16. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For 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 other accounts receivable as at August 31, 2023, was:

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 253,240	\$ 253,240	\$ -	\$ -	\$ -
Net Receivables	\$ 253,240	\$ 253,240	\$ -	\$ -	\$ -

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, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 95,858	\$ 95,858	\$ -	\$ -	\$ -
Total	\$ 95,858	\$ 95,858	\$ -	\$ -	\$ -

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 accounts at a Canadian bank, denominated in Canadian currency
- Investing in GICs and term deposits for short terms at fixed interest rates