



## 2023-2024 ANNUAL REPORT



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## **School Division Contact Information**

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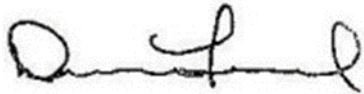
## Letter of Transmittal

Honourable Everett Hindley  
Minister of Education

Dear Minister Hindley:

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 2023-24 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, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Duane Favel



## Introduction

This annual report provides information about Ile-a-la Crosse School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

## 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, 2024, 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.

The *Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. The Regulations also require SCCs to work with school staff to develop an annual school level plan and to recommend that plan to the Board of Education. SCCs are also expected to facilitate parent and community participation in planning and 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 2023-2024 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 encourage community and parent involvement. These programs varied and are unique to each school.

The Provincial Education Plan, the Board of Education's Strategic Plan and both schools' strategic plans 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 2023-2024, 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;
- providing input to school level plans;
- assisted in developing mental health and well-being strategies (youth conference);
- hosting coffee house events (Christmas, Family Fun Night); and,
- supporting land-based learning experiences at Amiskowîsti, at the tent school and in the outdoor kitchen.

The two SCCs met four times during the year. The SCCs were comprised of the school principal, teacher(s), parents/caregivers, high school students, elders, and community members. The Board provides \$1,000 to each SCC annually. Those funds were used to support the actions identified in the SCC's work plan.

# School Division Profile

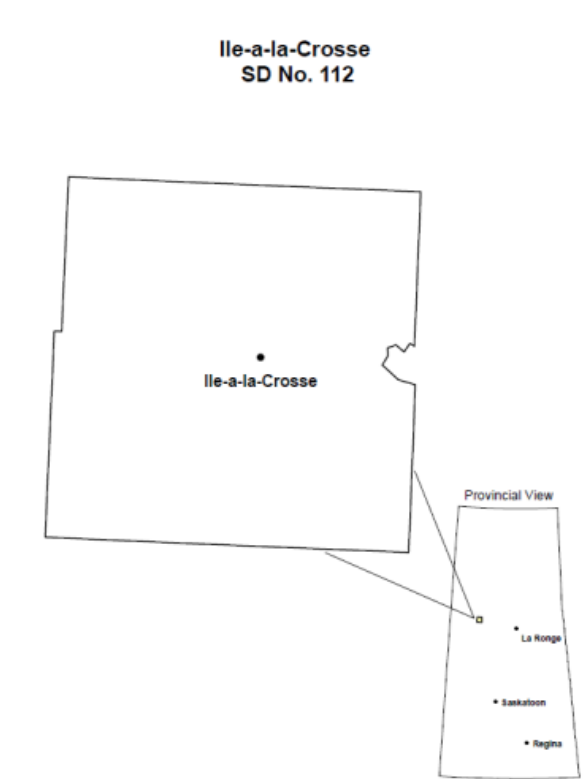
## School Division in Context

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 1425 with 97% of the population identifying as Aboriginal<sup>1</sup> 27% of the population are children 14 years of age and under.<sup>1</sup>

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 350 students in a community of 1425 people.<sup>2</sup> 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, recreation, education and health occupations.<sup>3</sup> 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.rossignolschools.ca](http://www.rossignolschools.ca) and [www.sakitawak.ca](http://www.sakitawak.ca).



<sup>1</sup> Urban Systems. Housing Needs Assessment: Northern Village of Ile-a-la Crosse (2022)

<sup>2</sup> Statistic Canada. Population and Dwelling Counts, 2021.

<sup>3</sup> 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 of 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

## **Demographics**



## Students

In 2023-24, elementary, middle years and high school students received in-person schooling. We saw a continued increase in students with complex needs at the early learning level. Our enrollment remained stable however we do note that we had a large Grade 12 class of 44 students while there were only 25 students in Kindergarten.

The Michif language is taught as a core subject at both schools and we had early learning Michif language nests (areas designated in school and classrooms where Michif is the only language used) in Prekindergarten to Grade 1.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	25	29	29	23	25
<b>1</b>	26	24	25	26	22
<b>2</b>	29	23	24	21	23
<b>3</b>	31	30	21	25	24
<b>4</b>	20	31	31	19	26
<b>5</b>	23	23	31	33	19
<b>6</b>	22	28	22	30	30
<b>7</b>	32	23	27	21	32
<b>8</b>	38	35	24	25	20
<b>9</b>	11	36	36	18	22
<b>10</b>	33	17	45	35	25
<b>11</b>	26	28	15	33	29
<b>12</b>	29	28	28	33	44
<b>Total</b>	<b>345</b>	<b>355</b>	<b>358</b>	<b>342</b>	<b>341</b>
<b>PreK</b>	<b>57</b>	<b>50</b>	<b>42</b>	<b>38</b>	<b>31</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	107	104	97	93	92
	<b>4 to 6</b>	64	81	84	82	74
	<b>7 to 9</b>	79	91	84	63	73
	<b>10 to 12</b>	86	72	88	99	96
	<b>Total</b>	<b>336</b>	<b>348</b>	<b>353</b>	<b>337</b>	<b>335</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	-	<10	-	-	<10
	<b>4 to 6</b>	-	-	-	-	-
	<b>7 to 9</b>	-	-	-	<10	-
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>&lt;10</b>	<b>-</b>	<b>&lt;10</b>	<b>&lt;10</b>

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, 2023

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	26.0
<b>Principals, vice-principals</b>	3.0
<b>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</b>	25.3
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	3.0
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	8.0
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	0.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	1.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>66.3</b>

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: ADP Payroll, 2024

## Senior Management Team

The senior management team consists of Sharon Hoffman, Director of Education and Jansen Corrigan, Chief Financial Officer.

## Strategic Direction and Reporting

### The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

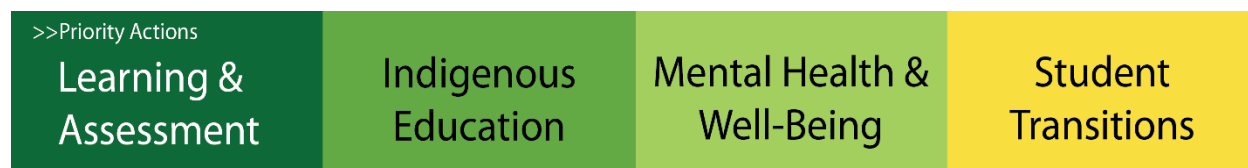
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

## Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [\*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework\*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

## Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

## Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

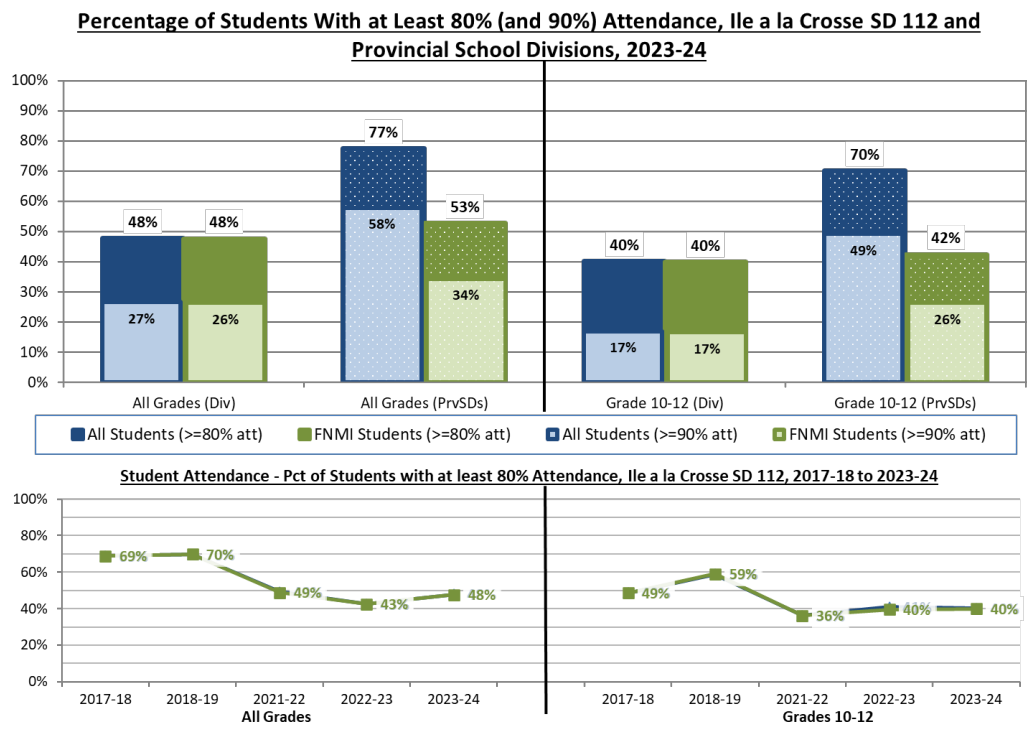
**Target: Student attendance will improve annually.**

**Measures:**

- The percentage of students with at least 80% attendance.
- The percentage of students with at least 90% attendance.

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

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



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2024

### Analysis of Results – Attendance

Ile-a-la Crosse’s percentage of students with attendance at least 80% (2023-2024) is below the provincial average by 29 percentage points and below the FNMI student subset by 5 percentage points. In grades 10-12, Ile-a-la Crosse is below the provincial average by 30 percentage points and below the FNMI student subset by 2 percentage points.

The 5-year trend shows that Ile-a-la Crosse has not regained the attendance levels that were evident pre-COVID-19 Pandemic and pre-discovery of the unmarked graves at residential school sites. The level of all grades are 22 percentage points down from 70% in 2018-2019 and grades 10 to 12 are 19 percentage points down from 59% in 2018-2019.

Attendance continues to be a concern for Ile-a-la Crosse School Division. Our action plan for attendance includes relationship building (parent-teacher home visit program and *Following Their Voices*), rewards, communication and SCC involvement.

**Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.**

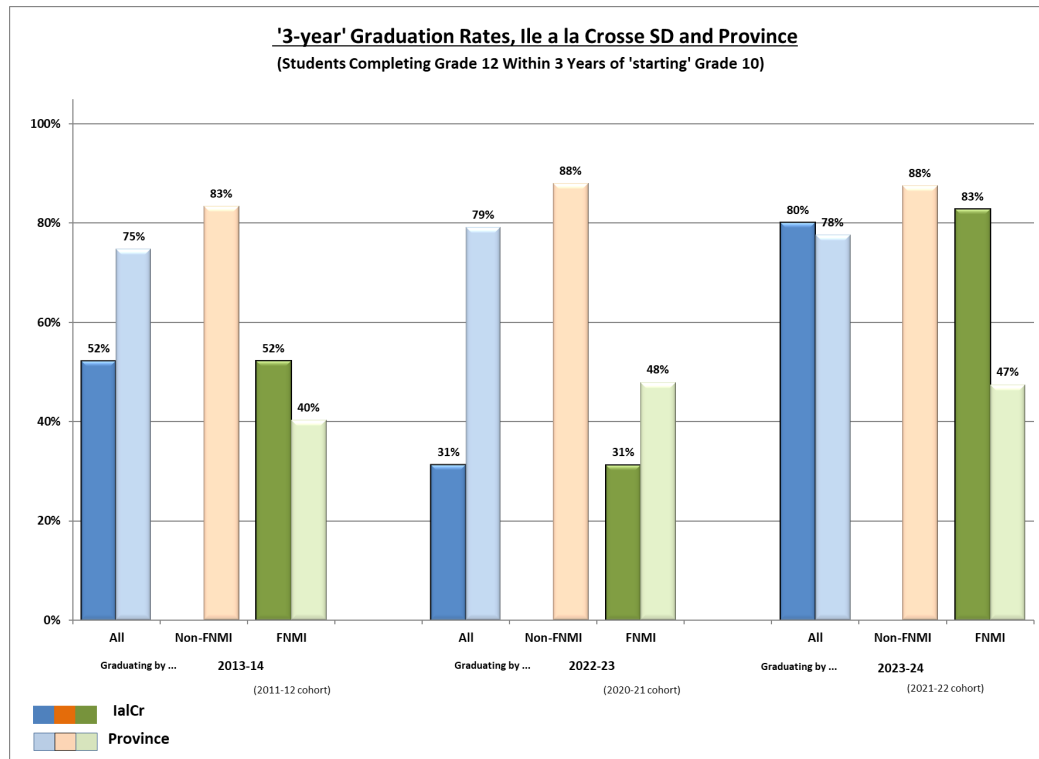
#### Measure

- **The percentage of students who graduate within 3-years of entering Grade 10.**

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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, 2024

### Analysis of Results – Three-Year Graduation Rates

The current 3-year provincial graduation rate for all students is 78% (2023-2024) and the 3-year graduation rate for First Nations, Métis and Inuit students is 47% (2023-2024).

Ile-a-la Crosse School Division's 3-year graduation rate in 2023-2024 was 83% which is 4 percentage points over the 2023-2024 provincial results for all students and 36% above provincial results for FNMI students. This is a 52% increase over the 2022-2023 school year.

Since 2013-2014 baseline year, there has been an increase of 29 percentage points with 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 2023-2024 there was a large graduation class and a large Grade 11 class on track for high school completion.

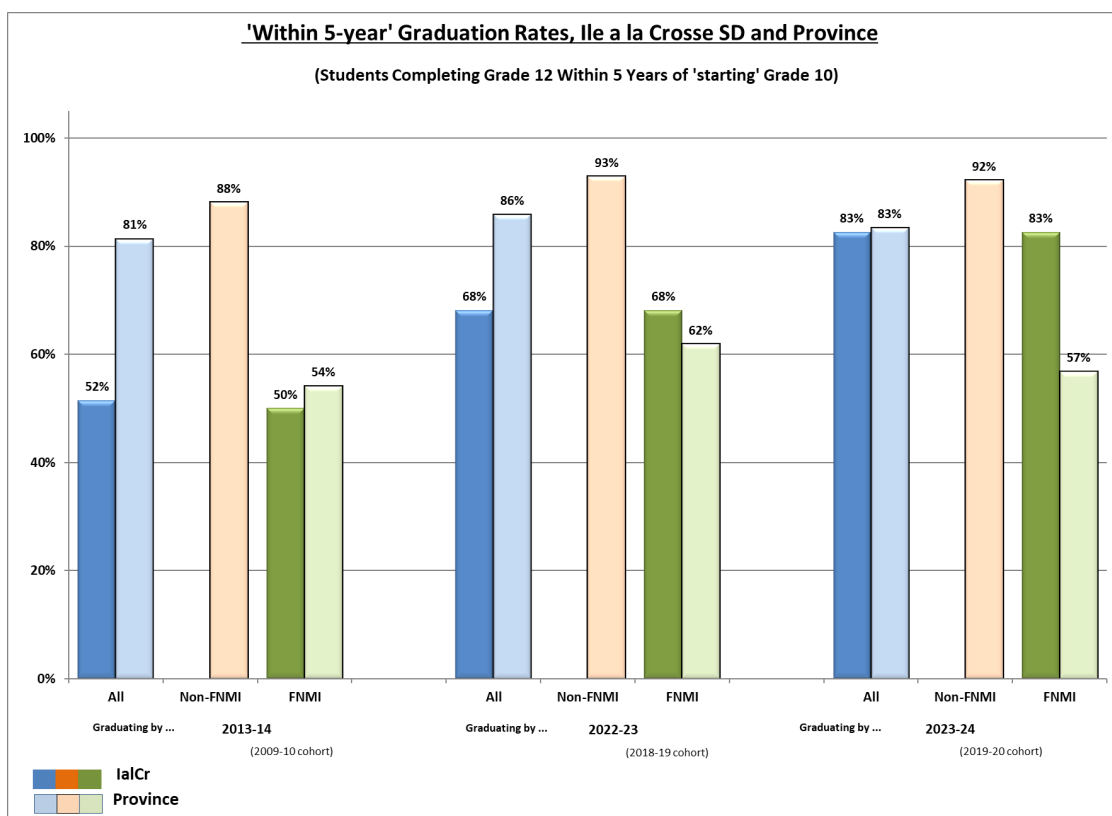
High impact teaching strategies (expected practice) for teachers, *Following Their Voices* best practices, and supports for students has been a focus and the learning has been incremental. The division continued to use data to direct strategies and practices. Further to this, the staff continued to educate 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.

## Measure

- The percentage of students who graduate within 5 years of Grade 10.

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, 2024

## Analysis of Results – Graduation Rates Within Five Years

The results reported in 2023-2024 show an increase of 15 percentage points in the extended-time (5-year) graduation rate for students in Ile-a-la Crosse School Division compared to 2022-2023. This is an incremental improvement of 33 percentage points from the 2013-2014 baseline year of 50%. Ile-a-la



Crosse School Division’s 2023-2024 5-year graduation rate was 83% which is 25 percentage points over the 2023-2024 FNMI provincial results and equal to the “all students” provincial results.

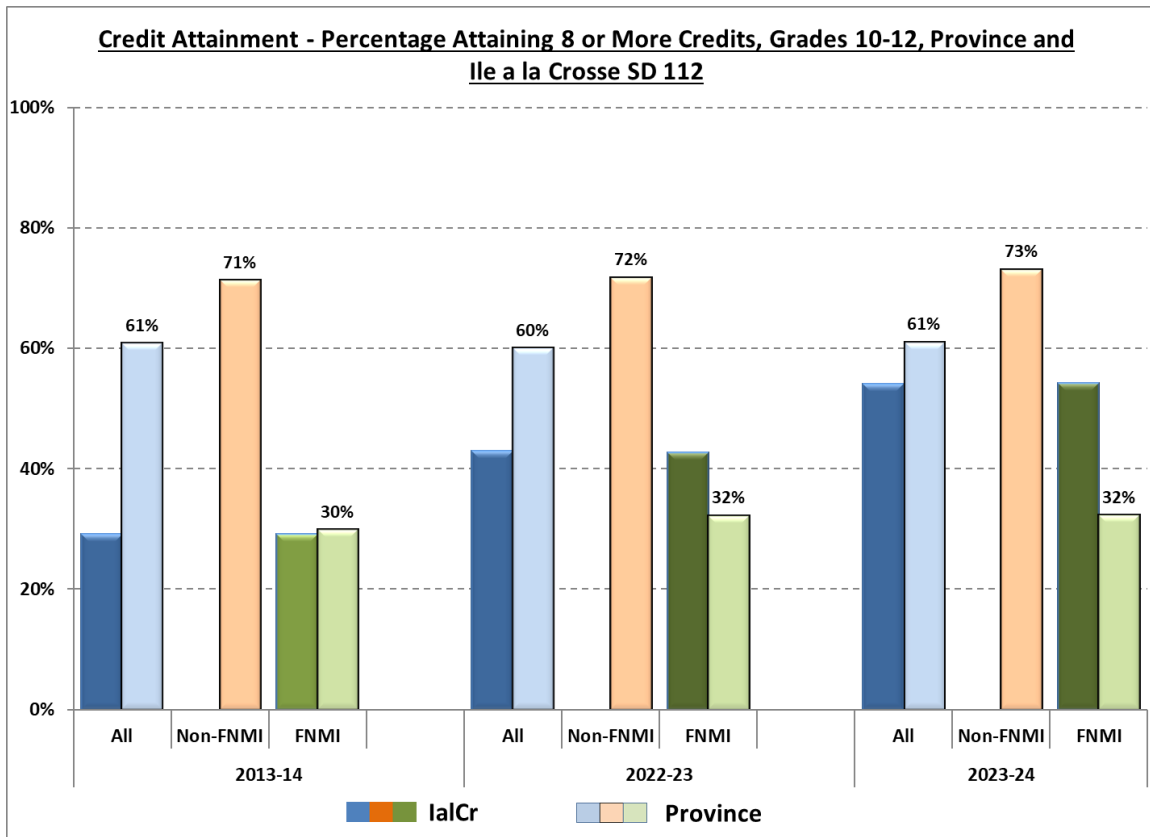
Over the past 10 years, there has been year-to-year fluctuation in graduation rates for the school division due in part to small cohort size. Ile-a-la-Crosse students, in the graduation cohorts, have been 98% Métis or First Nations.

**Measure**

- The percentage of students attaining 8 or more credits, Grades 10-12.

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, 2024

## Analysis of Results – Credit Attainment

With 54% of students attaining 8 or more credits in 2023-2024, the results indicate that the Ile-a-la-Crosse School Division is 7 percentage points behind the provincial “all students” results and had an increase of 15 percentage points from 2013-2014, and was ahead of the First Nations, Métis, and Inuit subpopulation provincially by 22 percentage points.

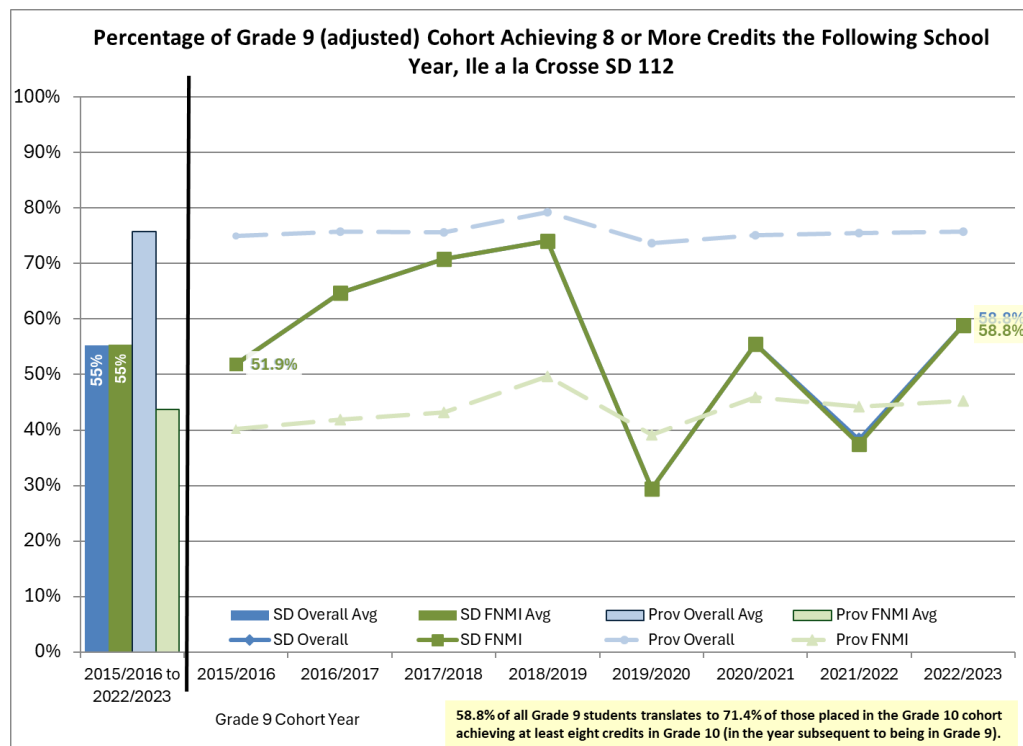
Factors recognized as continuing to contribute to improvements in credit attainment include: a consistent staff compliment, accreditation, formative and responsive assessment (without departmentals), differentiated professional development, and parental/caregiver relationship. Data walls were consistent in both schools (Response to Intervention) to monitor individual student progress.

### Measure:

- The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.

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, 2024

### **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 indicates an increase of Ile-a-la Crosse students leaving Grade 9 who obtain 8 or more credits in their Grade 10 year. There has been some fluctuation in results from 2019-2020 and 2021-2022. Results increased to 58.8% for the 2022-2023 Grade 9 cohort, up 21.3 percentage points from the previous years result of 37.5%. The 8-year average shows that 55% of students made the transition achieving 8 or more credits. The school division's data results were lower than the "provincial overall 8-year average" of 75% by 20 percentage points. Results for FNMI students in Ile-a-la Crosse were 12 percentage points higher than the FNMI average.

**Target: Student literacy and numeracy outcomes will increase year over year.**

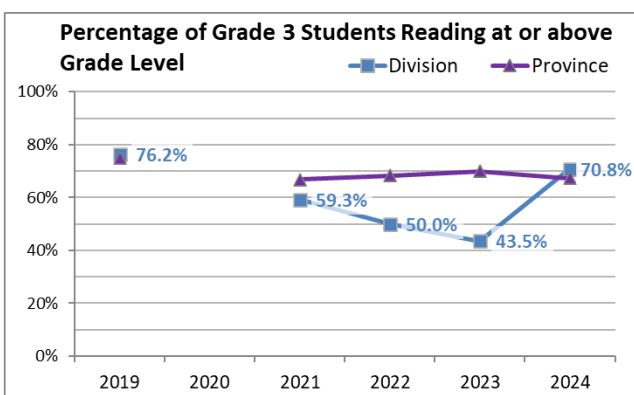
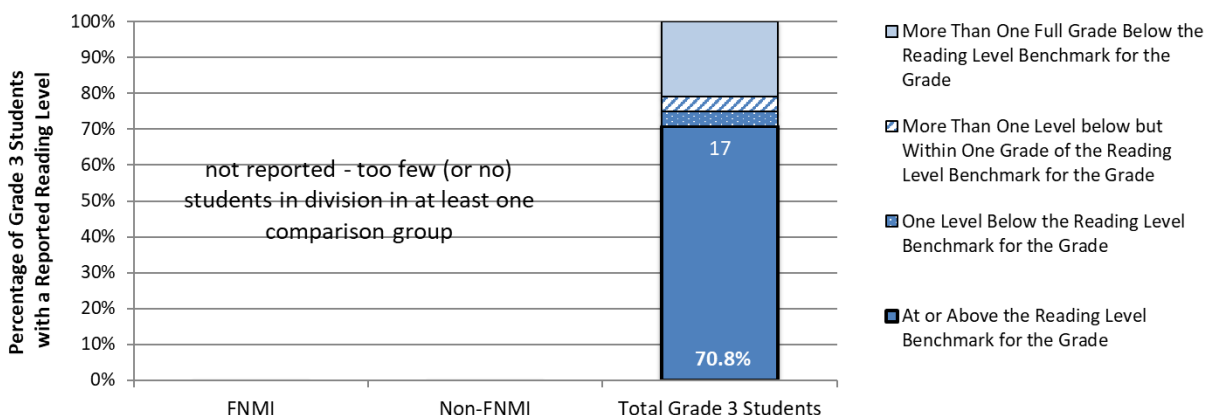
#### **Measure:**

- **The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	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)	24	92.3%	7.7%	0.0%	26
Division (Total)	24	92.3%	7.7%	0.0%	26
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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, 2024

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

The data above indicates a three-year trend (2021-2023) where Ile-a-la Crosse School Division is below the provincial average. For 2023-2024 the data shows 70.8% of the Ile-a-la Crosse School Division's Grade 3 students were reading at or above grade level this is 3.5% above the 2023-2024 provincial average and this is an increase of 27.3% from 2022-2023.

The results are below the 2018-2019 "all students" provincial results and division results of 76.2% by 4.4 percentage points, but results are trending upwards.

**Target: All students will have an increased sense of connection and safety in schools.**

**Measure:**

- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

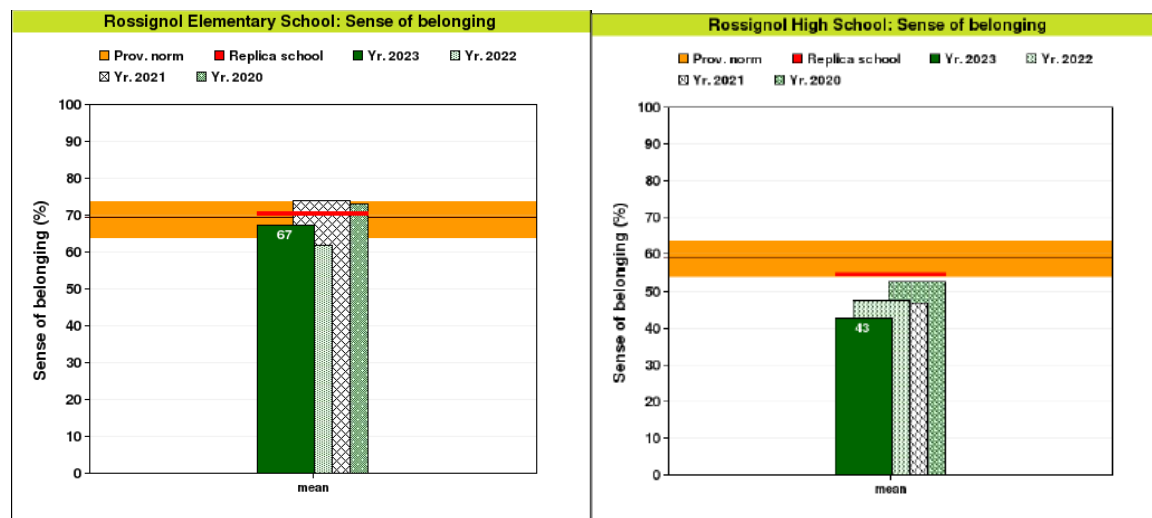
When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

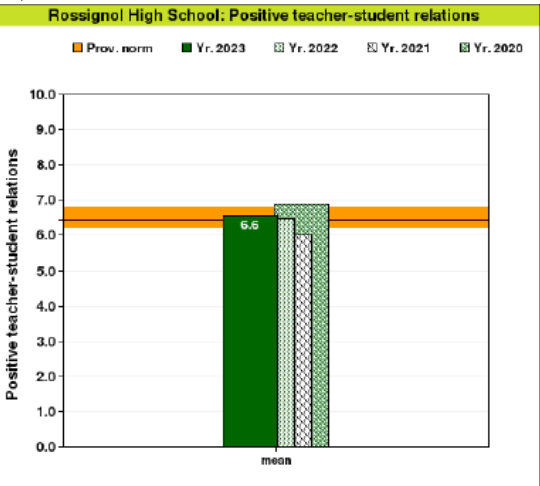
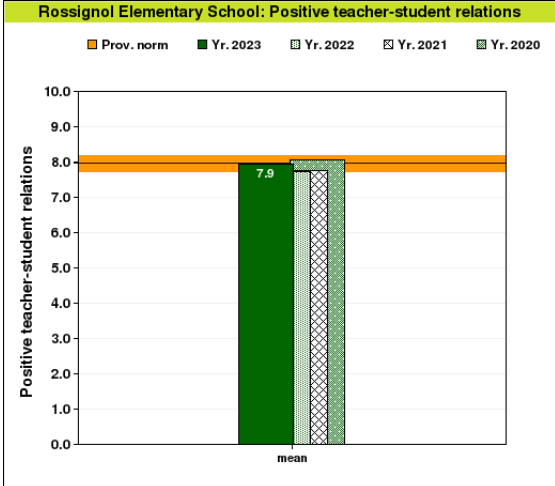
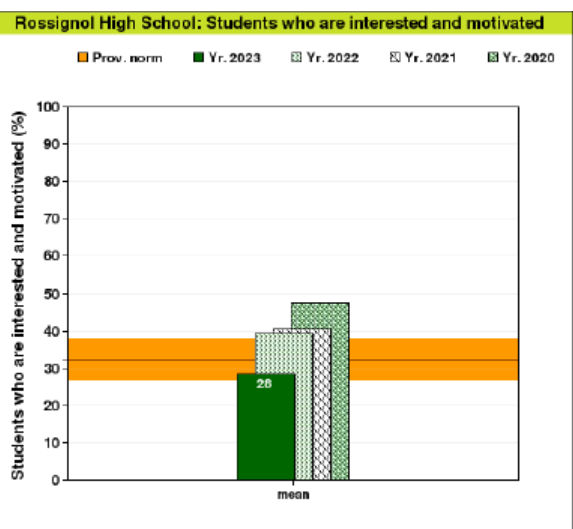
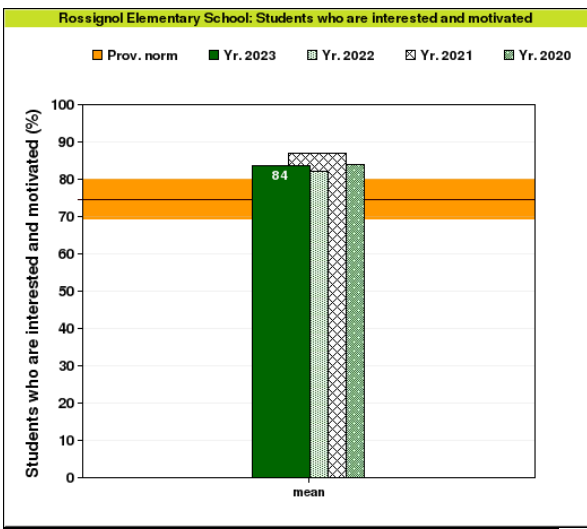
In support of the goal identified by *Inspiring Success First Nations and Métis PreK-12 Education Policy Framework* to create equitable opportunities and outcomes for First Nations and Métis learners, Ile-a-la-Croix School Division continues to monitor three composite OurSCHOOL measures of student engagement: a positive sense of belonging, inclusion (students who feel included and motivated) and learning context (positive teacher-student relationships).

When a student feels a sense of engagement and inclusion, and when learning opportunities are responsive, 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 division'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.

**School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools**





### Analysis of Results

The OurSCHOOL data shows student responses from Grade 4 to 12. The measures Ile-a-la Crosse selected were: sense of belonging, students who were interested and motivated, and positive teacher-student relations.

In the “sense of belonging” category, Grade 4 to 6 students are within the provincial norm. Sense of belonging for grades 4 to 6 students was higher in 2020 and 2021 and dropped in 2022 but has risen to 67% in 2023. Grade 7 to 12 students are under the provincial norm. The highest average reported for grades 7 to 12 was in 2020. The 2023 value was 43%. The school division is anticipating that next year will see an increase in these scores to our pre-pandemic value for high school which was 60%.

Data for students who are interested and motivated continues to be within the provincial norm. Grade 4 to 6 students show 9 percentage points above the provincial norm with a result of 84%, this has been very consistent over the past 4 years. There was a drop in the percentage of grades 7 to 12 students to 26% feeling interested and motivated. This is still within provincial norm but has been dropping over the past 4 years with the highest being in 2020 when the result was 48%.

The data on positive student-teacher relationships show students in grades 4 to 12 are within the provincial norm. Grades 4 to 6 students report 7.9 out of 10 in the “positive student-teacher relationships” category, slightly up from 2022 rate which was 7.7. The Grade 7 to 12 student data in this category shows an increase of 0.2 from 2022 to the 2023 score of 6.4 out of 10.

The schools continue to use *Following Their Voices* methods to ensure school was relevant, their voices were respected, and land-based learning and Indigenous ways of knowing were incorporated into all subject areas. A mental health and well-being school plan has been implemented to provide students with a safe environment, and to encourage students to advocate for their own mental health and well-being. Staff have been working on creating modules that extend the Respond to Overwhelm initiative for trauma informed practices and mental health and wellbeing.



**Target:** Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

**Measures:** The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.
- The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.
- The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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.

**2022-23 EYE-TA results** displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

**Effectiveness metrics** show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

**Students (%) assessed as Tier I at Kindergarten entry / exit** charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division ( $\Delta$ ) relative to the province (all divisions) ( $\square$ ) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (\*) school year.

**Percentage of students with valid EYE result at Kindergarten entry / exit** compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30<sup>th</sup> Official & Reconciled Kindergarten Enrolments (\*).



**2023-24 EYE-TA results – Ile a la Crosse 112 (IALC 112)**

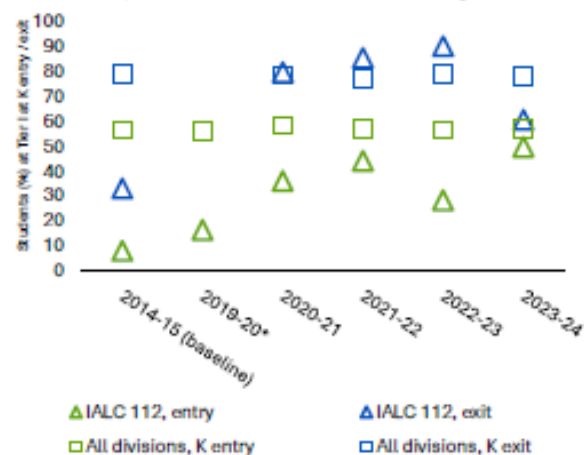
		Fall 2023 (Kindergarten entry)			Spring 2024 (Kindergarten exit)		
All students	All divisions	57.4	25.8	16.8	78.2	13.3	8.4
	IALC 112	50.0	27.3	22.7	60.9	34.8	4.3
Self-declared FNMI students*	All divisions	34.8	30.1	35.1	58.3	21.2	20.5
	IALC 112*						
Non-declared Students*	All divisions	61.1	25.1	13.8	81.7	12.0	6.3
	IALC 112*						

Tier I – Students (%) complete developmental tasks without difficulty	Tier II – Students (%) experience some difficulty completing developmental tasks	Tier III – Students (%) experience significant difficulty completing developmental tasks
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\*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

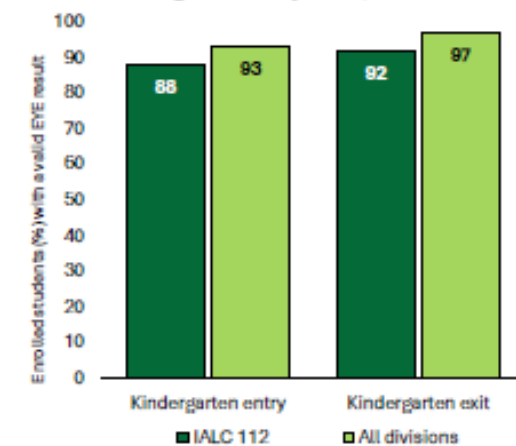
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	IALC 112	All divisions	IALC 112	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	89%	73%	50%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	0	37%	80%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	75%	22%	0	22%

**Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years**



\*No K exit results for 2019-20 due to school closures / COVID 19

**Percentage of students\* with a valid EYE result at Kindergarten entry / exit, 2023-24**



\*against official, reconciled September 30<sup>th</sup> 2023 Kindergarten Enrollment

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.

**2023-24 EYE-TA results** figures 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, 2024

### Analysis of Results – Early Years Evaluation

Exit results for 2023-2024 were below the “all student” provincial average for Tier I growth by 17.3 percentage points (78.2% compared to 60.9%) but showed to be above the provincial FNMI average by 2.6%. There was a significant improvement from entry (50%) to spring results (60.9%). It is important to note the growth from entry, with 77.3% of students being in Tier 1 or 2, to spring results indicating 95.7% of students being in Tier 1 or 2; a difference of 18.4% over the course of the year. From 2015-2016 there has been a steady percentage increase of students at Tier 1 on Kindergarten entry which reflects well on our prekindergarten and Aboriginal Head Start partnership, as well as the supports we have received through our partnership with the Métis Nation-Saskatchewan. Focus will continue on high impact instruction and responsive student service support.



***Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions***

**Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

- Introduced all teachers to Supporting Student Assessment in Saskatchewan document.
- Supported teacher accreditation and worked toward not using departmental exams in our high school.
- *Following Their Voices* continued to strengthen responsive instruction in high school. *Following Their Voices* focuses on enhancing relationships between students and teachers, creating structures and support for teachers and school administrators to co-construct teaching and learning interactions with students and creating safe, well-managed learning environments.
- Implemented Phonemic Awareness strategy in early years to work along our Levelled Literacy Intervention to identify and address needs early.
- Middle years mathematics project provided supports for teachers to prioritize and sequence math year plan development through whole group professional learning, collaborative planning, reflective practice and individual coaching.

**Priority Action: Enrich and enhance mental health and well-being capacity in students.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

- Participated in multi-agency committees (Community Safety Planning, Harm Reduction) to work towards community health.
- Parent-Teacher Home Visit Project with the Saskatchewan School Board Association allowed staff to meet with families in their homes or at an alternate place to establish relationships, provide support and identify common goals.
- Funded staff mental health and well-being action plans that allowed staff to strengthen their own mental health and learn strategies to support mental health in order to increase their capacity to support students.
- Funded a mental health and well-being conference for grades 7 to 12 to teach strategies and provide supports in an engaging, culturally appropriate setting.

- Maintained Violence Threat Risk Assessment through training and inter-agency meetings. This was a partnership with the Royal Canadian Mounted Police, Saskatchewan Health Authority, and the Ile-a-la Crosse Friendship Centre.

**Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

- Grade 6 to 7 transition project was a partnership between our elementary and high school to lessen fears about transition to high school. In this project students in Grade 6 and Grade 12 participated in a workshop by First Nations artist Kevin Peeace at Rossignol High School. Grade 6 students spent 2 afternoons at the high school and met staff, toured the facility and created artwork that was posted so it would be at the high school when they arrived in the fall.
- Early Years Partnership (Rossignol Elementary, Sakitawak Early Years Family Resource Centre, Kidsfirst North, Early Childhood Intervention Program, Saskatchewan Health Authority, Aboriginal Headstart) continued to plan a monthly family engagement evening for families with children under 5 years of age. This included a meal, activities and a parent education component.
- Continued partnerships for adult learning (Gabriel Dumont Institute, Dumont Technical Institute, Northlands,) to offer adult education including Grade 12, certificates, trades and university classes in Ile-a-la Crosse.
- Participated in Skills Canada at the provincial and national level in Robotics.
- Post secondary visits for Grade 11 and Grade 12 students. Students attended women in Trades, Saskatchewan Polytech, Gabriel Dumont Institute and University of Saskatchewan events.

**Priority Action: Actualize the vision and goals of Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

- Early Learning Language Project with Métis Nation-Saskatchewan continued to support Michif Language. Language Keepers were a key element for the success of this project.
- Following Their Voices at high school.

- Successful implementation of Verso student engagement tool. This check-in-tool was used and provides teachers regular and concrete student feedback to support teachers in improved instruction.
- Renewed the Ile-a-la Crosse Land-Based Learning Safety Guide askî kiskiyihtamôwin to provide a foundation for land-based learning in our division. Language, Land and Culture are intertwined and Indigenous ways of knowing and being require a connection to the land.
- Full time Elder equivalent for school division supported staff and students.
- Middle Years Language Project created and updated Michif scope and sequence, curriculum and materials for Michif instruction in grades 7 to 9.

## Community Partnerships

The Ile-a-la Crosse School Division, including the individual schools, have established several formal and informal community partnerships. These partnerships brought a wide range of programming options to support academic transitions and healthy well-being for students. A new partnership was established in the 2023-2024 school year for the Early Years Family Resource Centre with the school division as the accountable partner and the Ile-a-la Crosse Friendship Center as the staffing partner.

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.
- 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.
- Family outreach partnership with Rossignol Elementary, Aboriginal HeadStart, Saskatchewan Health Authority, Kids First North and Towards Healthier Babies.
- Sakitawak Elders Group provides access to their greenhouse, grow tunnels and sells and shares food with families within the community.

# 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

## Infrastructure Projects

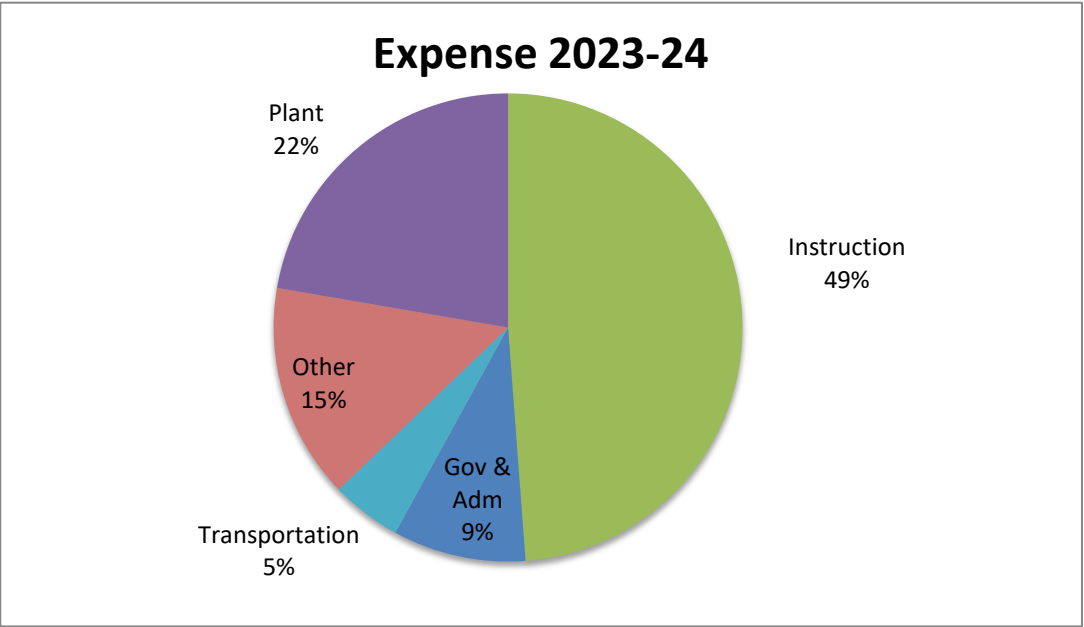
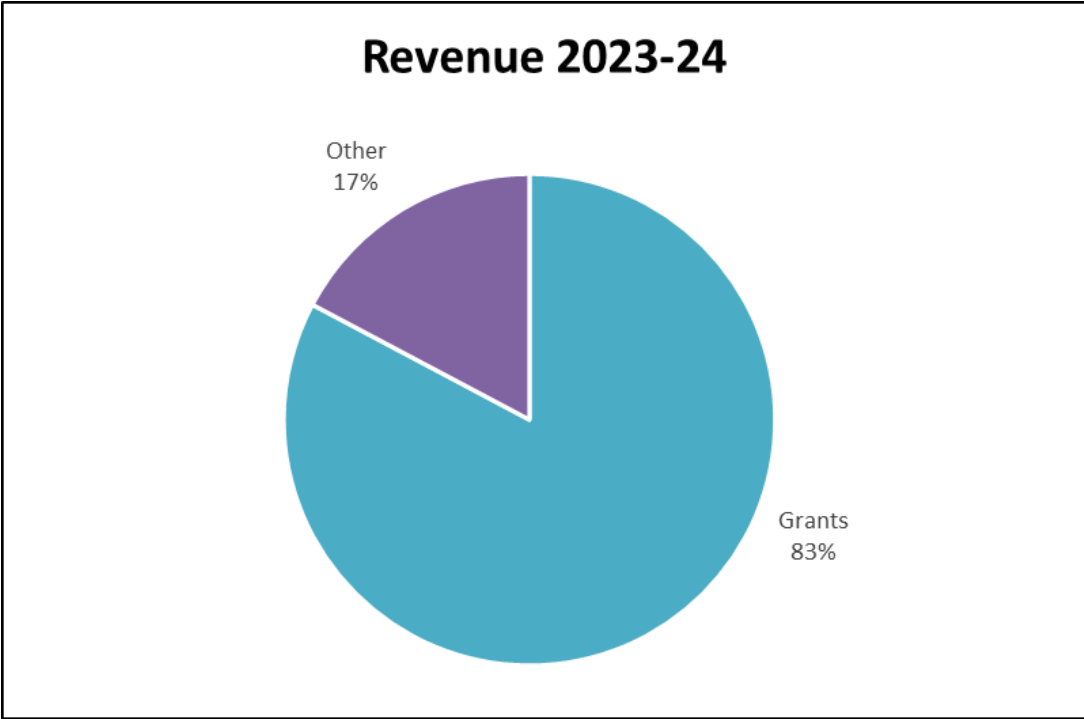
Ile-a-la Crosse School Division had no major infrastructure projects for our schools this year. Our focus was upgrading our teacherages. \$800,000 was used to purchase two duplexes and a single-family dwelling to ensure quality housing for our teachers for years to come.

## 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 2023-24, 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



## Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	7,147,686	7,375,393	7,088,708	227,707	3%	
School Generated Funds	104,000	116,743	80,964	12,743	12%	1
Complementary Services	377,274	361,187	359,082	(16,087)	-4%	
External Services	555,447	650,610	485,131	95,163	17%	2
Other	168,000	408,625	284,792	240,625	143%	3
<b>Total Revenues</b>	<b>8,352,407</b>	<b>8,912,558</b>	<b>8,298,677</b>	<b>560,151</b>	<b>7%</b>	
<b>EXPENSES</b>						
Governance	192,685	191,853	209,700	(832)	0%	
Administration	614,869	697,341	681,793	82,472	13%	4
Instruction	4,691,268	4,728,794	4,563,665	37,526	1%	
Plant	1,883,339	2,159,639	2,060,445	276,300	15%	5
Transportation	430,658	470,544	463,198	39,886	9%	6
School Generated Funds	104,700	99,121	85,676	(5,579)	-5%	
Complementary Services	465,518	447,202	347,800	(18,316)	-4%	
External Services	729,153	893,556	341,152	164,403	23%	7
Other Expenses	150	545	2,218	395	263%	8
<b>Total Expenses</b>	<b>9,112,340</b>	<b>9,688,595</b>	<b>8,755,647</b>	<b>576,255</b>	<b>6%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(759,933)</b>	<b>(776,037)</b>	<b>(456,970)</b>			

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

Note	Explanation
1	Increase in school fundraising efforts in the year.
2	Early Years Family Resource Centre funding was increased.
3	Over budget due to Microsoft voucher redemption & an increase in interest revenue due to market rates.
4	Increase in salaries and benefits due to staff transition & retroactive pay. Increase in supplies and services due to transition into new payroll, accounting and purchase software. Over on travel due to remote location and costs to attend events usually held in Regina or Saskatoon.
5	Increase in salaries and benefits due to new staff positions and amortization expense was underbudgeted.
6	Aging bus fleet required more repairs than estimated.
7	Over budget mainly due to Early Years Family Resource Centre costs which were higher than anticipated.
8	Division has increased its digital banking activity and as a result has incurred higher bank fees.



## 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	\$9,350	\$4,021	-	\$2,028	\$1,517	\$3,787	\$20,703
DUROCHER, PETER	6,950	2,989	-	1,508	-	\$3,787	\$15,234
FAVEL, DUANE *	17,400	7,482	-	3,774	1,517	\$3,787	\$33,960
FAVEL, NATHAN	3,400	1,696	-	1115	-	\$3,787	\$9,998
FLETT, BARBARA	12,550	5,397	-	2,722	1,517	\$3,787	\$25,973
MORIN, BARBARA	15,150	6,902	-	3,482	1,518	\$3,787	\$30,839
ROY, ANITA J. **	14,300	6,149	-	3,102	-	\$3,787	\$27,338

\*Board Chair

\*\* Vice-Chairperson

### Personal Services

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

Name	Amount
ARNO, PATRICK	\$67,776
BELANGER, CHELLSEA	94,267
BIRKHAM, DEREK	112,867
BOUVIER LEMAIGRE, KRISSY	126,073
BROWN, MARK	92,086
BROWN, SUSAN	93,533
BROWN, WILLIAM	96,982
BURDEY, TANIA	64,220
CORRIGAL, DANIELLE	58,870
CORRIGAL, EUGENE	83,331
CORRIGAL, JANSEN	125,317
CORRIGAL, JORDAN	67,969
CORRIGAL, SHAWNA	89,374
DALTON, DAVID	104,567
DAVIES, EVAN	97,918
DESJARLAIS, BRIAN	60,597
DOLAN, ROBERT	93,533

Name	Amount
FAVEL, ELAINE	125,053
FAVEL, MICHELLE	101,734
FLETT, THEODORE	70,812
GARDINER, ANNA	87,435
GARDINER, SHIRLEY A.	55,210
GARDINER, VANESSA	73,892
GEORGE, ALEX	93,645
HOFFMAN, SHARON	178,297
JONGERIUS, PATRICIA	93,533
KENT, DELORES	96,029
KENT, JOANNE	87,433
KHAN, ABDUL	103,302
LAFRENIERE-WASACASE, AMY	66,678
LALIBERTE, ERIN	119,568
LAMBERT, KRISTINA	97,918
MCLEAN, BEVERLY	99,573
MCLEAN, MARINA	98,529

Name	Amount
MORIN DUBRULE, MELISSA	95,238
RATT, SUZANNE	80,154

Name	Amount
ROY, DESIREE D.	81,765

### 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.	\$192,136
ASIIL ENTERPRISES LTD.	110,664
BEDROCK ELECTRIC & MECHANICAL	60,812
DELL CANADA INC.	115,702
FEDERATED CO-OPERATIVES LIMITED	120,444
GARDINER PLUMBING LTD.	725,368
HBI OFFICE PLUS INC	56,626
MEADOW LAKE HOME HARDWARE BUILDING CENTRE	58,862
ILE-A-LA CROSSE FRIENDSHIP CENTRE	235,139
NORTHWEST SCENIC TRANSPORT LTD.	160,976

Name	Amount
NORTHERN VILLAGE OF ILE-A-LA-CROSSE	62,000
SASKATCHEWAN TEACHERS' FEDERATION	200,445
SASKATCHEWAN MUNICIPAL EMPLOYEES' PENSION PLAN	199,975
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	105,791
SASKPOWER	225,277
SASKATCHEWAN HEALTH AUTHORITY	128,424
US BANK CANADA - CREDIT CARD	299,020
WESTERN CANADA BUS	165,951

### Other Expenditures

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

Name	Amount
RECEIVER GENERAL OF CANADA	\$1,322,934
SASKATCHEWAN TEACHERS' FEDERATION	200,445

Name	Amount
SASKATCHEWAN MUNICIPAL EMPLOYEES' PENSION PLAN	199,975

**Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the The Board of Education of the Ile a la Crosse School Division No. 112

School Division No. 6720100

For the Period Ending: August 31, 2024

Jansen Corrigan  
Chief Financial Officer

Vantage Chartered Professional Accountants  
Auditor

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

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Saskatchewan 

## Management's Responsibility for the Financial Statements


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 judgment, 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

  
\_\_\_\_\_  
Board Chair

  
\_\_\_\_\_  
CEO/Director of Education

  
\_\_\_\_\_  
Chief Financial Officer

December 19<sup>th</sup>, 2024

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## 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, 2024, 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, 2024, 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.

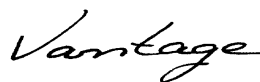
Those charged with governance are responsible for overseeing the organization's financial reporting process.

### ***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 font.

Chartered Professional Accountants

North Battleford, Saskatchewan  
December 19, 2024

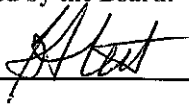
**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Statement of Financial Position**  
**as at August 31, 2024**

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	1,951,150	1,118,226
Accounts Receivable (Note 7)	532,870	328,374
Portfolio Investments (Note 3)	-	2,207,745
<b>Total Financial Assets</b>	<b>2,484,020</b>	<b>3,654,345</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	129,861	95,858
Liability for Employee Future Benefits (Note 5)	82,500	87,300
<b>Total Liabilities</b>	<b>212,361</b>	<b>183,158</b>
<b>Net Financial Assets</b>	<b>2,271,659</b>	<b>3,471,187</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	16,789,561	16,359,617
Prepaid Expenses	98,659	105,112
<b>Total Non-Financial Assets</b>	<b>16,888,220</b>	<b>16,464,729</b>
<b>Accumulated Surplus (Note 11)</b>	<b>19,159,879</b>	<b>19,935,916</b>

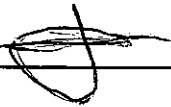
Contractual Rights (Note 13)

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

Approved by the Board:

  
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Chairperson

  
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Chief Financial Officer



**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 12)		
Grants	7,147,686	7,375,393	7,088,708
School Generated Funds	104,000	116,743	80,964
Complementary Services (Note 9)	377,274	361,187	359,082
External Services (Note 10)	555,447	650,610	485,131
Other	168,000	408,625	284,792
<b>Total Revenues (Schedule A)</b>	<b>8,352,407</b>	<b>8,912,558</b>	<b>8,298,677</b>
<b>EXPENSES</b>			
Governance	192,685	191,853	209,700
Administration	614,869	697,341	681,793
Instruction	4,691,268	4,728,794	4,563,665
Plant Operation & Maintenance	1,883,339	2,159,639	2,060,445
Student Transportation	430,658	470,544	463,198
School Generated Funds	104,700	99,121	85,676
Complementary Services (Note 9)	465,518	447,202	347,800
External Services (Note 10)	729,153	893,556	341,152
Other	150	545	2,218
<b>Total Expenses (Schedule B)</b>	<b>9,112,340</b>	<b>9,688,595</b>	<b>8,755,647</b>
<b>Operating Deficit for the Year</b>	<b>(759,933)</b>	<b>(776,037)</b>	<b>(456,970)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>19,935,916</b>	<b>19,935,916</b>	<b>20,392,886</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>19,175,983</b>	<b>19,159,879</b>	<b>19,935,916</b>

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

**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
	(Note 12)		
<b>Net Financial Assets, Beginning of Year</b>	<b>3,471,187</b>	<b>3,471,187</b>	<b>3,514,710</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(759,933)	(776,037)	(456,970)
Acquisition of Tangible Capital Assets (Schedule C)	(1,074,000)	(1,353,067)	(446,738)
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	923,123	849,734
Net Change in Other Non-Financial Assets	-	6,453	(2,873)
<b>Change in Net Financial Assets</b>	<b>(1,046,070)</b>	<b>(1,199,528)</b>	<b>(43,523)</b>
<b>Net Financial Assets, End of Year</b>	<b>2,425,117</b>	<b>2,271,659</b>	<b>3,471,187</b>

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

**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Statement of Cash Flows**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(776,037)	(456,970)
Add Non-Cash Items Included in Deficit (Schedule D)	923,123	849,908
Deduct Non-Cash Items Included in Deficit (Schedule E)	(168,840)	(101,123)
<b>Cash (Used in) Provided by Operating Activities</b>	<b>(21,754)</b>	<b>291,815</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,353,067)	(446,738)
Proceeds on Disposal of Tangible Capital Assets	-	13,150
<b>Cash Used in Capital Activities</b>	<b>(1,353,067)</b>	<b>(433,588)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(31,753)
Proceeds on Disposal of Portfolio Investments	2,207,745	-
<b>Cash Provided by (Used in) Investing Activities</b>	<b>2,207,745</b>	<b>(31,753)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>832,924</b>	<b>(173,526)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>1,118,226</b>	<b>1,291,752</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>1,951,150</b>	<b>1,118,226</b>

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

**The Board of Education of the Ile a la Crose School Division No. 112**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Grants</b>	(Note 12)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	6,634,947	6,668,114	6,486,543
Operating Grant PMR	190,989	190,891	190,989
Other Ministry Grants	171,750	110,000	111,759
<b>Total Ministry Grants</b>	<u>6,997,686</u>	<u>6,969,005</u>	<u>6,789,291</u>
Federal Grants	-	-	47,069
Grants from Others	150,000	406,388	252,348
<b>Total Operating Grants</b>	<u>7,147,686</u>	<u>7,375,393</u>	<u>7,088,708</u>
<b>Total Grants</b>	<u>7,147,686</u>	<u>7,375,393</u>	<u>7,088,708</u>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Fundraising	104,000	116,743	80,964
<b>Total Non-Curricular Fees</b>	<u>104,000</u>	<u>116,743</u>	<u>80,964</u>
<b>Total School Generated Funds Revenue</b>	<u>104,000</u>	<u>116,743</u>	<u>80,964</u>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	323,574	211,002	210,310
Other Ministry Grants	-	88,985	87,572
Other Provincial Grants	53,700	61,200	-
Other Grants	-	-	61,200
<b>Total Operating Grants</b>	<u>377,274</u>	<u>361,187</u>	<u>359,082</u>
<b>Total Complementary Services Revenue</b>	<u>377,274</u>	<u>361,187</u>	<u>359,082</u>
	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	273,655	383,873	215,000
Other Grants	21,000	127,760	110,000
<b>Total Operating Grants</b>	<u>294,655</u>	<u>511,633</u>	<u>325,000</u>
<b>Capital Grants</b>			
Other Capital Grants	110,000	-	-
<b>Total Capital Grants</b>	<u>110,000</u>	<u>-</u>	<u>-</u>
<b>Fees and Other Revenue</b>			
Other Revenue	150,792	138,977	160,131
<b>Total Fees and Other Revenue</b>	<u>150,792</u>	<u>138,977</u>	<u>160,131</u>
<b>Total External Services Revenue</b>	<u>555,447</u>	<u>650,610</u>	<u>485,131</u>
<b>Other Revenue</b>			
Miscellaneous Revenue	35,000	155,454	73,890
Sales & Rentals	110,500	127,460	117,023
Investments	22,500	125,711	80,729
Gain on Disposal of Capital Assets	-	-	13,150
<b>Total Other Revenue</b>	<u>168,000</u>	<u>408,625</u>	<u>284,792</u>
<b>TOTAL REVENUE FOR THE YEAR</b>	<u>8,352,407</u>	<u>8,912,558</u>	<u>8,298,677</u>

**The Board of Education of the Ile a la Crose School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$ (Note 12)	\$	\$
<b>Governance Expense</b>			
Board Members Expense	115,030	140,245	129,652
Professional Development - Board Members	51,805	23,800	39,229
Other Governance Expenses	25,850	27,808	40,819
<b>Total Governance Expense</b>	<b>192,685</b>	<b>191,853</b>	<b>209,700</b>
<b>Administration Expense</b>			
Salaries	430,914	465,099	454,899
Benefits	65,367	73,664	61,300
Supplies & Services	56,300	79,200	76,460
Non-Capital Furniture & Equipment	4,700	9,006	4,743
Building Operating Expenses	8,088	7,380	21,665
Communications	7,000	10,975	11,207
Travel	20,000	34,253	37,647
Professional Development	10,000	12,543	8,651
Amortization of Tangible Capital Assets	12,500	5,221	5,221
<b>Total Administration Expense</b>	<b>614,869</b>	<b>697,341</b>	<b>681,793</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	2,648,183	2,650,562	2,580,415
Instructional (Teacher Contract) Benefits	158,521	145,503	146,257
Program Support (Non-Teacher Contract) Salaries	829,944	699,781	737,838
Program Support (Non-Teacher Contract) Benefits	238,336	200,908	206,331
Instructional Aids	142,600	162,431	105,061
Supplies & Services	215,210	184,201	272,596
Non-Capital Furniture & Equipment	38,879	83,358	41,828
Communications	15,200	16,531	16,988
Travel	10,000	20,729	12,050
Professional Development	79,975	77,423	79,576
Student Related Expense	205,800	368,040	278,912
Amortization of Tangible Capital Assets	108,620	119,327	85,813
<b>Total Instruction Expense</b>	<b>4,691,268</b>	<b>4,728,794</b>	<b>4,563,665</b>

**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 12)		
Salaries	431,643	473,132	429,091
Benefits	96,253	96,888	92,264
Supplies & Services	26,943	37,350	24,424
Non-Capital Furniture & Equipment	17,500	27,162	23,125
Building Operating Expenses	886,500	837,540	805,060
Communications	4,500	5,635	7,681
Travel	18,000	35,628	28,832
Professional Development	1,000	200	6,253
Amortization of Tangible Capital Assets	401,000	646,104	643,715
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>1,883,339</b>	<b>2,159,639</b>	<b>2,060,445</b>
<b>Student Transportation Expense</b>			
Supplies & Services	28,000	23,604	33,191
Non-Capital Furniture & Equipment	10,000	27,530	49,323
Building Operating Expenses	1,500	4,250	11,518
Communications	700	792	3,155
Travel	2,000	22,457	3,546
Contracted Transportation	287,765	304,226	289,970
Amortization of Tangible Capital Assets	100,693	87,685	72,495
<b>Total Student Transportation Expense</b>	<b>430,658</b>	<b>470,544</b>	<b>463,198</b>
<b>School Generated Funds Expense</b>			
School Fund Expenses	104,000	99,121	85,676
Amortization of Tangible Capital Assets	700	-	-
<b>Total School Generated Funds Expense</b>	<b>104,700</b>	<b>99,121</b>	<b>85,676</b>

**The Board of Education of the Ile a la Crosse School Division No. 112**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 12)		
Instructional (Teacher Contract) Salaries & Benefits	154,145	80,982	77,423
Program Support (Non-Teacher Contract) Salaries & Benefits	180,473	246,476	150,216
Instructional Aids	36,000	28,449	49,743
Supplies & Services	36,000	36,994	5,498
Non-Capital Furniture & Equipment	-	-	947
Building Operating Expenses	28,000	31,170	33,910
Communications	750	556	932
Professional Development (Non-Salary Costs)	4,500	1,559	2,616
Student Related Expenses	21,600	16,986	22,418
Amortization of Tangible Capital Assets	4,050	4,030	4,097
<b>Total Complementary Services Expense</b>	<b>465,518</b>	<b>447,202</b>	<b>347,800</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	88,099	100,839	92,230
Instructional Aids	3,250	-	-
Supplies & Services	26,300	27,877	19,475
Non-Capital Furniture & Equipment	6,600	51,889	8,373
Building Operating Expenses	164,199	223,633	163,452
Communications	3,400	2,659	2,154
Professional Development (Non-Salary Costs)	1,650	-	1,383
Student Related Expenses	275,355	425,902	2,367
Amortization of Tangible Capital Assets	160,300	60,757	38,393
Loss on Disposal of Tangible Capital Assets	-	-	13,325
<b>Total External Services Expense</b>	<b>729,153</b>	<b>893,556</b>	<b>341,152</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	150	545	2,218
<b>Total Interest and Bank Charges</b>	<b>150</b>	<b>545</b>	<b>2,218</b>
<b>Total Other Expense</b>	<b>150</b>	<b>545</b>	<b>2,218</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>9,112,340</b>	<b>9,688,595</b>	<b>8,755,647</b>

**The Board of Education of the Ile a la Crosse School Division No. 112**

**Schedule C - Supplementary Details of Tangible Capital Assets**

for the year ended August 31, 2024

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Assets			
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>											
Opening Balance as of September 1	136,162	741,034	22,409,530	974,054	494,293	592,707	1,636,768	830,894	208,362	28,023,804	27,851,745
Additions/Purchases	-	-	856,191	139,112	151,898	-	51,630	154,236	-	1,353,067	446,738
Disposals	-	-	-	-	-	-	-	-	-	-	(274,679)
Transfers to (from)	-	-	208,362	-	-	-	-	-	(208,362)	-	-
<b>Closing Balance as of August 31</b>	<b>136,162</b>	<b>741,034</b>	<b>23,474,083</b>	<b>1,113,166</b>	<b>646,191</b>	<b>592,707</b>	<b>1,688,398</b>	<b>985,130</b>	<b>-</b>	<b>29,376,871</b>	<b>28,023,804</b>
<b>Tangible Capital Assets - Amortization</b>											
Opening Balance as of September 1	-	369,430	7,773,485	839,048	379,139	324,326	1,294,868	683,891	-	11,664,187	11,075,808
Amortization of the Period	-	32,169	586,632	22,857	49,366	60,189	59,127	112,783	-	923,123	849,734
Disposals	-	-	-	-	-	-	-	-	-	-	(261,355)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>401,599</b>	<b>8,360,117</b>	<b>861,905</b>	<b>428,505</b>	<b>384,515</b>	<b>1,353,995</b>	<b>796,674</b>	<b>N/A</b>	<b>12,587,310</b>	<b>11,664,187</b>
<b>Net Book Value</b>											
Opening Balance as of September 1	136,162	371,604	14,636,045	135,006	115,154	268,381	341,900	147,003	208,362	16,359,617	16,775,937
Closing Balance as of August 31	136,162	339,435	15,113,966	251,261	217,686	208,192	334,403	188,456	-	16,789,561	16,359,617
<b>Change in Net Book Value</b>	<b>-</b>	<b>(32,169)</b>	<b>477,921</b>	<b>116,255</b>	<b>102,532</b>	<b>(60,189)</b>	<b>(7,497)</b>	<b>41,453</b>	<b>(208,362)</b>	<b>429,944</b>	<b>(416,320)</b>
<b>Disposals</b>											
Historical Cost	-	-	-	-	-	-	-	-	-	-	274,679
Accumulated Amortization	-	-	-	-	-	-	-	-	-	-	261,355
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,324</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	13,150
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(174)</b>



**The Board of Education of the Ile a la Crosse School Division No. 112**

**Schedule D: Non-Cash Items Included in Deficit  
for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	923,123	849,734
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	-	174
<b>Total Non-Cash Items Included in Deficit</b>	<b>923,123</b>	<b>849,908</b>

**The Board of Education of the Ile a la Crosse School Division No. 112**

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(204,496)	(55,139)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	34,003	(1,811)
Decrease in Liability for Employee Future Benefits	(4,800)	(3,800)
Decrease in Deferred Revenue	-	(37,500)
Decrease (Increase) in Prepaid Expenses	6,453	(2,873)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(168,840)</b>	<b>(101,123)</b>

**The Board of Education of the Ile a la Crosse School Division No. 112**

**Schedule F: Detail of Designated Assets  
for the year ended August 31, 2024**

	<b>August 31 2023</b>	<b>Additions during the year</b>	<b>Reductions during the year</b>	<b>August 31 2024</b>
	\$	\$	\$	\$
<b>External Sources</b>				(Note 11)
<b>Jointly Administered Funds</b>				
School generated funds	71,781	116,743	99,121	89,403
<b>Total Jointly Administered Funds</b>	<b>71,781</b>	<b>116,743</b>	<b>99,121</b>	<b>89,403</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	537,905	-	-	537,905
S. 286 pre-April 2009 capital reserves	1,356,228	-	1,182,381	173,847
PMR maintenance project allocations	190,989	190,891	190,989	190,891
Early Years Family Resource Centre	215,000	383,873	424,997	173,876
<b>Total Ministry of Education</b>	<b>2,300,122</b>	<b>574,764</b>	<b>1,798,367</b>	<b>1,076,519</b>
<b>Total Designated Assets</b>	<b>2,371,903</b>	<b>691,507</b>	<b>1,897,488</b>	<b>1,165,922</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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## 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 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 \$ 82,500 (2023 - \$ 87,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$12,587,310 (2023 - \$11,664,187) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated accrued salaries of \$72,831 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual salary and expense increase may differ from estimates.

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

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

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**e) Non-Financial Assets**

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

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

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

**f) Liabilities**

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

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

**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

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

**g) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**h) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

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**ii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**iv) Other (Non-Government Transfer) Contributions**

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

**i) Accounting Changes**

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange

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transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs	\$ -	\$ 2,207,745
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ -</b>	<b>\$ 2,207,745</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 164,045	\$ 27,808	\$ -	\$ 191,853	\$ 209,700
Administration	538,763	153,357	5,221	697,341	681,793
Instruction	3,696,754	912,713	119,327	4,728,794	4,563,665
Plant Operation & Maintenance	570,020	943,515	646,104	2,159,639	2,060,445
Student Transportation	-	382,859	87,685	470,544	463,198
School Generated Funds	-	99,121	-	99,121	85,676
Complementary Services	327,458	115,714	4,030	447,202	347,800
External Services	100,839	731,960	60,757	893,556	341,152
Other	-	545	-	545	2,218
<b>TOTAL</b>	<b>\$5,397,879</b>	<b>\$3,367,592</b>	<b>\$ 923,124</b>	<b>\$9,688,595</b>	<b>\$8,755,647</b>

### 5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.



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Details of the employee future benefits are as follows:

	<b>2024</b>	<b>2023</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	10	11
<b>Liability for Employee Future Benefits</b>		
	<b>2024</b>	<b>2023</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 81,200</b>	<b>\$ 88,700</b>
Current period service cost	7,800	7,800
Interest cost	3,500	3,500
Benefit payments	(17,700)	(17,000)
Actuarial (gains) losses	44,700	(1,800)
<b>Accrued Benefit Obligation - end of year</b>	<b>119,500</b>	<b>81,200</b>
Unamortized net actuarial gains (losses)	(37,000)	6,100
<b>Liability for Employee Future Benefits</b>	<b>\$ 82,500</b>	<b>\$ 87,300</b>
<b>Employee Future Benefits Expense</b>		
	<b>2024</b>	<b>2023</b>
Current period service cost	\$ 7,800	\$ 7,800
Amortization of net actuarial loss	1,600	1,900
<b>Benefit cost</b>	<b>9,400</b>	<b>9,700</b>
Interest cost	3,500	3,500
<b>Total Employee Future Benefits Expense</b>	<b>\$ 12,900</b>	<b>\$ 13,200</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

#### i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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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:

	<b>2024</b>		<b>2023</b>
	<b>STRP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	30	30	28
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 253,104	\$ 253,104	\$ 262,540

**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:

	2024	2023
Number of active School Division members	42	40
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	\$ 157,152	\$ 141,384
School Division contributions for the year	\$ 157,152	\$ 141,384
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

## 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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	532,870	-	532,870	328,374	-	328,374
<b>Total Accounts Receivable</b>	<b>\$ 532,870</b>	<b>\$ -</b>	<b>\$ 532,870</b>	<b>\$ 328,374</b>	<b>\$ -</b>	<b>\$ 328,374</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 108,473	\$ 30,773
Supplier Payments	21,388	65,085
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 129,861</b>	<b>\$ 95,858</b>

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**9. COMPLEMENTARY SERVICES**

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Recreation Program	Elders Program	Nutrition and Literacy Camp	Outdoor Learning and Greenhouse	2024	2023
<b>Revenues:</b>							
Operating Grants	\$211,002	\$ 61,200	\$ 45,485	\$ 43,500		\$361,187	\$359,082
<b>Total Revenues</b>	<b>211,002</b>	<b>61,200</b>	<b>45,485</b>	<b>43,500</b>		<b>361,187</b>	<b>359,082</b>
<b>Expenses:</b>							
Salaries & Benefits	80,892	60,134	98,333	88,099		327,458	227,639
Instructional Aids	7,403	1,046	-	20,000		28,449	49,743
Supplies and Services	30,210		-	-	6,784	36,994	5,498
Non-Capital Equipment	-	-	-	-		-	947
Building Operating Expenses	-	-	-	-	31,170	31,170	33,910
Communications	-	556	-	-		556	932
Professional Development (Non-Salary Costs)	-	1,559	-	-		1,559	2,616
Student Related Expenses	4,190	1,741	-	11,055		16,986	22,418
Amortization of Tangible Capital Assets	-	-	609	-	3,421	4,030	4,097
<b>Total Expenses</b>	<b>122,695</b>	<b>65,036</b>	<b>98,942</b>	<b>119,154</b>	<b>41,375</b>	<b>447,202</b>	<b>347,800</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 88,307</b>	<b>\$ (3,836)</b>	<b>\$ (53,457)</b>	<b>\$ (75,654)</b>	<b>\$ (41,375)</b>	<b>\$ (86,015)</b>	<b>\$ 11,282</b>

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## 10. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Adult Education	Teacherages	Early Years Family Resource Centre	Driver Training	Other Programs	2024	2023
<b>Revenues:</b>							
Operating Grants	\$ 110,000	\$ -	\$ 383,873	\$ 17,760	\$ -	\$ 511,633	\$325,000
Fees and Other Revenues	-	138,977	-	-	-	138,977	160,131
<b>Total Revenues</b>	<b>110,000</b>	<b>138,977</b>	<b>383,873</b>	<b>17,760</b>	<b>-</b>	<b>650,610</b>	<b>485,131</b>
<b>Expenses:</b>							
Salaries & Benefits	100,839	-	-	-	-	100,839	92,230
Supplies and Services	-	10,117	-	17,760	-	27,877	19,475
Non-Capital Equipment	-	51,889	-	-	-	51,889	8,373
Building Operating Expenses	-	223,624	-	-	9	223,633	163,452
Communications	-	-	-	-	2,659	2,659	2,154
Professional Development	-	-	-	-	-	-	1,383
Student Related Expenses	905	-	424,997	-	-	425,902	2,367
Amortization of Tangible Capital Assets	57	58,011	-	-	2,689	60,757	38,393
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-	-	13,325
<b>Total Expenses</b>	<b>101,801</b>	<b>343,641</b>	<b>424,997</b>	<b>17,760</b>	<b>5,357</b>	<b>893,556</b>	<b>341,152</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 8,199</b>	<b>\$ (204,664)</b>	<b>\$ (41,124)</b>	<b>\$ -</b>	<b>\$ (5,357)</b>	<b>\$(242,946)</b>	<b>\$143,979</b>

## 11. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non- financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the school division including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes 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.

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Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 16,359,617	\$ 1,353,067	\$ 923,123	\$ 16,789,561
	<b>16,359,617</b>	<b>1,353,067</b>	<b>923,123</b>	<b>16,789,561</b>
<b>Designated Assets (Schedule F)</b>	<b>2,371,903</b>	<b>691,507</b>	<b>1,897,488</b>	<b>1,165,922</b>
<b>Unrestricted Surplus</b>	<b>1,204,396</b>	<b>-</b>	<b>-</b>	<b>1,204,396</b>
<b>Total Accumulated Surplus</b>	<b>\$ 19,935,916</b>	<b>\$ 2,044,574</b>	<b>\$ 2,820,611</b>	<b>\$ 19,159,879</b>

## 12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 20, 2023 and the Minister of Education on August 31, 2023.

## 13. CONTRACTUAL RIGHTS

On September 23, 2021, the school division was awarded \$351,506 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. As of August 31, 2024, \$188,431 in vouchers were redeemed leaving a remaining balance of \$163,075. All the education vouchers will expire by June 30, 2028.

## 14. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk and liquidity 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 BOARD OF EDUCATION OF ILE-A-LA CROSSE SCHOOL DIVISION NO. 112**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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The aging of other accounts receivable as at August 31, 2024, was:

<b>August 31, 2024</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>
Other Receivables	\$ 419,877	\$ 374,069	\$ -	\$ -	\$ 45,808
<b>Gross Receivables</b>	<b>419,877</b>	<b>374,069</b>	<b>-</b>	<b>-</b>	<b>45,808</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 419,877</b>	<b>\$ 374,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,808</b>

Receivable amounts related to GST and PST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances.

<b>August 31, 2024</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 129,861	\$ 129,861	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 129,861</b>	<b>\$ 129,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>