

*PUBLIC ACCOUNTS*  
*For The Period September 1, 2010 to August 31, 2011*



## **1. School Division Overview**

Ile-A-La Crosse School Division is the legal corporate body charged with the responsibility to provide educating children within the servicing area of Ile-A-La Crosse. The School Division is governed by a seven-member elected board that employs staff to operate the Division on a day to day basis.

Under The Education Act, the Board is required to provide educational programs to meet the student's needs within the School Division. The Director of Education, who is the Board's Chief Executive Officer, is responsible for the administration of the affairs of the School Division. The School Principals implement the educational policies of the board. The Principals are responsible for the staff and operations of Rossignol Community Elementary School and Rossignol High School in Ile-A-La Crosse, Saskatchewan.

In the 2010-2011 school year, the Ile-A-La Crosse School Division employed a staff of 60 full-time persons and an estimated 25 persons on a part-time casual basis to provide services to some 390 pupils.

The Board operated the two schools with a 2010-2011 consolidated budget of \$6,173,513. Refer to page 5 through 8 for a detailed summary of financial operations.

## **2. Introduction to the Public Accounts**

The public accounts for the Ile-A-La Crosse School Division No. 112 have been prepared in accordance with Section 277.1 of The Education Act, 1995 and the applicable regulations. They are intended to present the operating details of the School Division in complementary fashion to the audited financial statement.

To avoid unnecessary duplication, some of the details in the audited statements have been summarized in the public accounts. These accounts are based on the audited financial statements and should be used in conjunction with them. However, the public accounts have not been audited because there is no requirement for such audit.

### 3. Public Accounts Legislation

These public accounts have been prepared according to Section 277.1 of The Education Act, 1995 and the corresponding regulations.

The intent of the public accounts is to make the operation of the School Division more meaningful and understandable to parents, staff and the public at large. As well, the public accounts provide greater accountability to the ratepayers whose taxes provide a significant portion of the Division's revenue.

In general, the public accounts of the Ile-A-La Crosse School Division No. 112 present complementary information about the Division not contained in the audited financial statements or in other documents prepared by the Division such as the annual budget.

The following is a reprint /paraphrase of the relevant clauses of The Education Act, 1995.

#### Section 283

- (1) "On or before June 30 for the fiscal year described in clause 277(a) and November 30 for every fiscal year described in clauses 277(b) and (c), a board of education shall cause to be prepared and presented to the board of education a statement of public accounts of the school division for the preceding year.
- (2) On or before June 30 for the fiscal year described in clause 277(a) and November 30 for every fiscal year described in clauses 277(b) and (c) the conseil scolaire shall cause to be prepared and table at a public meeting of the conseil scolaire a statement of the public accounts of the conseil scolaire for the preceding fiscal year.
- (3) "The public accounts prepared pursuant to subsection (1) shall:
  - a. be open for inspection by any person during regular business hours;
  - b. be printed in sufficient quantity and distributed in a manner to satisfy any requests for copies."
- (4) "Subject to any limitations or requirements that may be prescribed in the regulations, the public accounts prepared pursuant to subsection (1) shall:
  - a. In the case of a board of education, incorporate the audited financial statement of the school division prepared pursuant to clause 85(1)(s);
  - c. show clearly and fully the revenues, expenditures, assets and liabilities of the school division as at August 31 of the preceding fiscal year;
  - d. show clearly and fully the state of the operating and capital funds, and of any other funds provided for in this Act, of the school division as at August 31 of the preceding fiscal year ;

- e. set forth all matters that are required to explain the financial transactions and position of the school division during and at the close of the preceding school year; and
  - f. show clearly and fully:
    - i. the remuneration paid to each employee of the board of education
    - ii. expenditures pursuant to any contract; and
    - iii. expenditures, grants and contributions of goods and services made pursuant to section 87 in the case of a board of education.
- (5) The board of education or the conseil scolaire, as the case may be, shall review and discuss the public accounts prepared pursuant to subsection (1) or (2);
- a. before September 30 for the fiscal year described in clause 277(b);
  - and
  - b. before February 28 for every fiscal year described in clauses 277(b) and (c).

#### 4. Financial Statement Information

##### Statement of Financial Position August 31, 2011

	2011	2010
<b>Financial Assets</b>		
Cash	967,941	955,928
Short Term Investments	3,140,565	3,102,943
Accounts Receivable	207,831	258,611
Inventories for Sale		
Long Term Investments		
Other Assets		
<b>Total Financial Assets</b>	<b>4,316,337</b>	<b>4,317,482</b>
<b>Liabilities</b>		
Bank Indebtedness		
Provincial Grant Overpayment		
Accounts Payable and Accrued Liabilities	86,401	93,867
Short Term Loans		
Long Term Debt		
Liability for Employee Future Benefits	56,900	50,400
Deferred Revenue	52,476	55,011
Other Liabilities		
<b>Total Liabilities</b>	<b>195,777</b>	<b>199,278</b>
<b>Net Financial Assets (Net Debt)</b>	<b>4,120,560</b>	<b>4,118,204</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	17,800,792	18,172,875
Inventory of Supplies for Consumption		
Prepaid Expenses	29,152	27,004
<b>Total Non-Financial Assets</b>	<b>17,829,944</b>	<b>18,199,879</b>
<b>Accumulated Surplus (Deficit)</b>	<b>21,950,504</b>	<b>22,318,083</b>

**Consolidated Statement of Changes in Net Financial Assets (Net Debt)  
for the year ended August 31, 2011**

	<b>2011 Actual</b>	<b>2010 Actual</b>
<b>Net Financial Assets (Net Debt), Beginning of Year</b>	<b>4,118,204</b>	<b>3,945,104</b>
<b>Changes During the Year:</b>		
Surplus (Deficit) for the Year	(367,579)	(109,679)
Acquisition of Tangible Capital Assets	(271,297)	(321,568)
Proceeds on Disposal of Tangible Capital Assets	70,395	46,400
Amortization of Tangible Capital Assets	572,732	567,024
Net Acquisition of Inventory of Supplies		
Net Acquisition of Prepaid Expenses	((2,148)	(9,077)
<b>Change in Net Financial Assets / Net Debt</b>	<b>2,356</b>	<b>173,100</b>
<b>Net Financial Assets (Net Debt), End of Year</b>	<b>4,120,560</b>	<b>4,118,204</b>

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**Supplementary Details of Tangible Capital Assets**

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Work-in-			
	Land	Improvements	Buildings	Short term	Buses	Vehicles	Equipment	Audio Equipment	Progress	2011	2010
<b>Tangible Capital Assets - at Cost:</b>											
Opening Balance as of September 1, 2010	124,339	152,400	18,192,519	774,656	398,092	178,653	855,303	174,482	167,254	20,760,868	20,760,868
Additions/Purchases		3,090	11,086	112,840		31,254	65,163			321,568	321,568
Disposals			(70,395)				(1,358)		(167,254)	(64,738)	64,738
Transfers to (from)				167,254							
<b>Closing Balance as of August 31, 2011</b>	<b>124,339</b>	<b>155,490</b>	<b>18,133,210</b>	<b>1,054,750</b>	<b>398,092</b>	<b>209,907</b>	<b>919,108</b>	<b>174,482</b>	<b>NIL</b>	<b>21,017,698</b>	<b>21,017,698</b>
<b>Tangible Capital Assets - Amortization:</b>											
Opening Balance as of September 1, 2010		50,133	1,464,110	396,232	311,357	130,338	366,806	125,847		2,296,137	2,296,137
Amortization of the Period		7,775	362,664	35,005	21,611	23,809	80,595	41,526		572,985	567,024
Disposals							(1,358)	(14,717)		(16,075)	(18,338)
<b>Closing Balance as of August 31, 2011</b>		<b>57,908</b>	<b>1,826,774</b>	<b>431,237</b>	<b>332,968</b>	<b>154,147</b>	<b>446,043</b>	<b>152,656</b>	<b>Nil</b>	<b>3,401,733</b>	<b>2,844,823</b>
<b>Net Book Value:</b>											
Opening Balance as of September 1, 2010	124,339	102,267	16,728,409	378,424	86,735	48,315	488,497	48,635		18,464,731	18,464,731
Closing Balance as of August 31, 2011	124,339	97,582	16,306,436	623,513	65,124	55,760	473,065	54,973		18,172,875	18,172,875
<b>Change in Net Book Value</b>	<b>Nil</b>	<b>(4,685)</b>	<b>(421,973)</b>	<b>245,089</b>	<b>(21,611)</b>	<b>7,445</b>	<b>(15,432)</b>	<b>6,338</b>	<b>Nil</b>	<b>(291,856)</b>	<b>(291,856)</b>
<b>Disposals:</b>											
Historical Cost			70,395				1,358	14,717		86,470	64,738
Accumulated Amortization							1,358	14,717		16,075	18,338
<b>Net Cost</b>			<b>70,395</b>				<b>Nil</b>	<b>Nil</b>		<b>70,395</b>	<b>46,400</b>
Price of Sale			70,395							70,395	46,400
<b>Gain/loss on Disposal</b>			<b>Nil</b>							<b>Nil</b>	<b>Nil</b>

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**Consolidated Statement of Operations and Accumulated Surplus (Deficit)**  
**for the year ended August 31, 2011**

	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2010 Actual</b>
<b>REVENUES</b>			
Property Taxation	173,428	146,290	195,188
Grants	5,560,134	5,035,056	4,884,827
School Generated Funds	70,000	54,681	96,612
Complementary Services	70,000	159,095	274,060
External Services	656,393	255,088	335,435
Other	67,350	139,271	74,103
<b>Total Revenues</b>	<b>6,597,305</b>	<b>5,789,481</b>	<b>5,860,225</b>
<b>EXPENSES</b>			
Governance	146,100	129,320	145,809
Administration	261,049	253,999	262,629
Instruction	3,876,457	3,590,862	3,542,087
Plant	930,558	1,266,431	1,207,789
Transportation	235,835	196,424	208,151
School Generated Funds	70,000	65,058	95,299
Complementary Services	190,326	205,490	202,155
External Services	463,188	448,947	305,056
Other Expenses	0	529	929
<b>Total Expenses</b>	<b>6,173,513</b>	<b>6,157,060</b>	<b>5,969,904</b>
<b>Surplus (Deficit) for the Year</b>	<b>423,792</b>	<b>(367,579)</b>	<b>(109,679)</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>22,318,083</b>	<b>22,318,083</b>	<b>22,427,762</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>22,741,875</b>	<b>21,950,504</b>	<b>22,318,083</b>

**Expenses Classified by Itemized Category  
for the year ended August 31, 2011**

Category	Amount
Governance	\$129,320
Personal Services (wages, salaries & benefits)	\$4,061,585
Utilities (Heat, Light, Water, Power & Telephone)	\$520,694
Professional Development and Contracted Services	\$113,689
Materials & Supplies	\$221,683
Travel Related Expenses	\$31,065
Capital Expenditures	\$572,985
Non-Capital Expenditures	\$18,000

**5. Remuneration of Board Members and Attendance**

Name	Title	Indemnity	Benefits/Travel/Other
Favel, Duane	Chairperson	\$22,182	\$12,722
Flett, Barb	Vice- Chairperson	\$11,150	\$5,441
Durocher, Peter	Trustee	\$5,250	\$1,917
Bouvier, Andrew	Trustee	\$9,800	\$3,658
Bouvier, Mike	Trustee	\$7,500	\$3,058
Durocher, Jimmy	Trustee	\$6,900	\$4,665
Dubrulle, Dorothy	Trustee	\$7,400	\$50

The Board received within September 1, 2010 and August 31, 2011, reimbursements for indemnity and expenses from Duane Favel, Chairperson in the amount of \$21,258 for his services on the Executive of the SSBA (Saskatchewan School Board Association) as the representative for the Aboriginal Constituency. This was not been used in the calculations of the above schedule. These were not used in the calculations of the above schedule.

The above amounts represent reimbursements paid directly to the individual and not for travel and expenses directly invoiced to the School Division.

## 6. Remuneration of Employees

SALARY RANGES	
Salary	Number of Employees
\$120,001 and Above	1
\$120,000 - \$110,001	0
\$110,000 - 100,001	0
\$100,000 - \$90,001	2
\$90,000 - \$80,001	3
\$80,000 - \$70,001	20
\$70,000 - \$60,001	5
\$60,000 - \$50,001	3
\$50,000 - \$40,001	5
\$40,000 - \$30,001	3
\$30,000 - \$20,001	1
\$20,000 - \$10,000	18
Under \$10,000	52

### Notes

These numbers include part time staff as well as employees who were in the employ of the Board within the year and may or may not in the employ of the Board at the end of the fiscal year ending August 31, 2011.

Upon written request to the Director of Education of the School Division, the names of individuals within a particular salary range will be made available.

### Reimbursement of Expenses When Cumulative Are Over \$2,000

Travel and automobile expenses, professional development and school expense activities paid directly to an individual on his/her behalf or paid by the individual for Division expenses and therefore being reimbursed

Employee Name	Total
Arnett, Christine	\$40,339
Borgerson, Lon	\$12,820
Bouvier, Glen	\$2,220
Daigneault, Edna	\$2,108
Favel, Elaine	\$5,770

Gardiner, Dustin	\$2,000
McFetridge, Patricia	\$2,643
Morin, Roger	\$2,696
Schwartz, Tina	\$3,564

## 7. Expenditures In Excess of \$10,000

This section contains the payments made by the Division which total \$10,000 or more for the year ended August 31, 2011.

Supplier/Vendor	Description	Amount
Acrodex Inc	Computer s for the elementary school	\$28,764
Arcand, John	Artist In Residence Program, Fiddle	\$15,243
Canadian Union of Public Employees	Union fees	\$10,606
Federated Co-operatives	Propane for teacherages, gas for vehicles	\$53,153
Gardiner Plumbing	New furnaces, minor repairs, plumbing	\$41,657
Genivar Inc.	Engineering Consulting Services	\$17,408
Keewatin Yathe Regional Health Authority	Joint use facility expenses, i.e.: propane, maintenance, construction expenses	\$119,410
L&D Store	Computer maintenance, programming and equipment	\$46,445
Marsh Canada Limited	Insurance	\$83,361
Meadow Lake Home Hardware	School supplies, equipment maintenance and equipment purchases, cupboards, flooring, decking	\$113,858
Meadow Lake Truck & Trailer	Bus repairs and safety requirements	\$23,677
Menssa Baert Cameron	Financial Auditors, auditing expenses, review	\$18,415
Mokstikwan & Sons Electric	Repairs & contracting of electrical	\$18,371
Nelson Education Ltd.	Textbook supplies	\$13,246
Northern Store	School supplies and equipment	\$20,723
Northern Village of Ile-A-La Crosse	Taxes, misc. village requests, landfill	\$71,566
Polar Oils Ltd.	Fuel	\$199,477
SKS Gas Bar	Oil, vehicle gas	\$39,049
Sask. Municipal Employees'	Pensions	\$116,545
Sask. School Boards	Benefits, meeting registrations	\$89,585

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Sask. Teacher's	Benefits, pension, life	\$264,375
Sask Power	Utilities	\$233,303
Sask Tel	Phone	\$17,174
Saskatchewan Worker's Occupational Health & Safety	Workmen's compensation	\$11,967
Shellbrook Chevrolet	Purchase of 2011 Chev Silverado	\$30,015
Sportfactor Inc.	Gym equipment and supplies	\$10,635
Supreme Office Products	School supplies, materials, equipment	\$51,188
Darwin Taylor	Drivers education training instructor	\$15,750
US Bank Canada	Credit card purchases, division expenses	\$55,769
Xerox Canada Ltd.	Photo copier costs, leasing at schools	\$14,810
Yewr-way Confectionary Inc.	Diesel, gas and miscellaneous supplies	\$10,480
Zep Factory Outlet	Janitorial supplies and equipment	\$39,243
Evolution Presentation	Computer hardware and software for smart boards	\$23,018