

PUBLIC ACCOUNTS
For The Period September 1, 2011 to August 31, 2012



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 2011-2012 school year, the Ile-A-La Crosse School Division employed a staff of 60 full-time, 4 part-time persons and an estimated 20 persons on a casual basis to provide services to some 380 pupils.

The Board operated the two schools with a 2011-2012 consolidated budget of \$6,232,258. 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, 2012

	2012	2011
REVENUES		
Property Taxation	175,580	146,290
Grants	4,842,849	5,035,056
Tuition and Related Fees	33,957	-
School Generated Funds	75,413	54,681
Complementary Services	474,376	159,095
External Services	272,096	255,088
Other	156,571	139,271
Total Revenues	6,030,842	5,789,481
EXPENSES		
Governance	151,530	129,320
Administration	237,419	253,999
Instruction	3,556,864	3,590,862
Plant	1,284,307	1,266,431
Transportation	234,904	196,424
School Generated Funds	86,497	65,058
Complementary Services	476,378	205,490
External Services	361,173	448,947
Other Expenses	2,951	529
Total Expenses	6,392,023	6,157,060
Surplus (Deficit) for the Year	(361,181)	(367,579)
Accumulated Surplus (Deficit), Beginning of Year	21,950,504	22,318,083
Accumulated Surplus (Deficit), End of Year	21,589,323	21,950,504

**Statement of Changes in Net Financial Assets (Net Debt)
For the year ended August 31, 2012**

	2012	2011
Net Financial Assets (Net Debt), Beginning of Year	4,120,560	4,118,204
Changes During the Year:		
Surplus (Deficit) for the Year	(361,181)	(367,579)
Acquisition of Tangible Capital Assets	(385,277)	(271,297)
Proceeds on Disposal of Tangible Capital Assets	16,300	70,395
Net Loss (Gain) on Disposal of Capital Assets	(13,826)	-
Write-Down of Tangible Capital Assets	2,908	-
Amortization of Tangible Capital Assets	610,777	572,985
Net Acquisition of Prepaid Expenses	4,606	(2,148)
Change in Net Financial Assets / Net Debt	(125,692)	2,356
Net Financial Assets (Net Debt), End of Year	3,994,868	4,120,560

Public Accounts
School Division No. 112 of Saskatchewan
For the Period September 1, 2011 to August 31, 2012

Ile-a-la-Crosse School Division No. 112
for the year ended August 31, 2012

	Land		Buildings	School	Other	Furniture and	Computer Hardware and Audio			
	Land	Improvements	Buildings	Short term	Buses	Vehicles	Equipment	Equipment	2012	2011
Tangible Capital Assets - at Cost:										
Opening Balance as of September 1	124,339	155,490	18,133,210	1,054,750	398,092	209,907	919,108	207,629	21,202,525	21,017,698
Additions/Purchases		711	583	50,254	103,369	140,502	63,997	25,861	385,277	271,297
Disposals					(138,767)	(90,861)	(16,588)	(1,032)	(247,248)	86,470)
Write-Downs				(4,117)					(4,117)	
Closing Balance as of August 31	124,339	156,201	18,133,793	1,100,887	362,694	259,548	966,517	232,458	21,336,437	21,202,525
Tangible Capital Assets - Amortization:										
Opening Balance as of September 1		57,908	1,826,774	431,237	332,968	154,147	446,043	152,656	3,401,733	2,844,823
Amortization of the Period		7,810	362,676	51,041	28,637	51,910	85,336	23,367	610,777	572,985
Disposals					(138,767)	(90,861)	(14,114)	(1,032)	(244,774)	(16,075)
Write-Downs				(1,209)					(1,209)	
Closing Balance as of August 31	N/A	65,718	2,189,450	481,069	222,838	115,196	517,265	174,991	3,766,527	3,401,733
Net Book Value:										
Opening Balance as of September 1	124,339	97,582	16,306,436	623,513	65,124	55,760	473,065	54,973	17,800,792	18,172,875
Closing Balance as of August 31	124,339	90,483	15,944,343	619,817	139,856	144,352	449,252	57,467	17,569,910	17,800,792
Change in Net Book Value		(7,099)	(362,093)	(3,696)	74,732	88,592	(23,813)	2,494	(230,882)	(3,216,906)
Disposals:										
Historical Cost					138,767	90,861	16,588	1,032	247,248	86,470
Accumulated Amortization					138,767	90,861	14,114	1,032	244,774	16,075
Net Cost							2,474		2,474	70,395
Price of Sale					11,000	5,300			16,300	70,395
Gain/loss on Disposal					11,000	5,300	2,474)		13,826	

**Statement of Operations and Accumulated Surplus (Deficit)
for the year ended August 31, 2012**

	2012 Actual	2011 Actual
REVENUES		
Property Taxation	175,580	146,290
Grants	4,842,849	5,035,056
Tuition and Related Fees	33,957	-
School Generated Funds	75,413	54,681
Complementary Services (Note 10)	474,376	159,095
External Services (Note 11)	272,096	255,088
Other	156,571	139,271
Total Revenues (Schedule A)	6,030,842	5,789,481
EXPENSES		
Governance	151,530	129,320
Administration	237,419	253,999
Instruction	3,556,864	3,590,862
Plant	1,284,307	1,266,431
Transportation	234,904	196,424
School Generated Funds	86,497	65,058
Complementary Services (Note 10)	476,378	205,490
External Services (Note 11)	361,173	448,947
Other Expenses	2,951	529
Total Expenses (Schedule B)	6,392,023	6,157,060
Surplus (Deficit) for the Year	(361,181)	(367,579)
Accumulated Surplus (Deficit), Beginning of Year	21,950,504	22,318,083
Accumulated Surplus (Deficit), End of Year	21,589,323	21,950,504

**Expenses Classified by Itemized Category
for the year ended August 31, 2012**

Category	Amount
Governance	\$151,530
Personal Services (wages, salaries & benefits)	\$4,201,415
Utilities (Heat, Light, Water, Power & Telephone)	\$497,077
Professional Development and Contracted Services	\$40,469
Materials & Supplies	\$254,383
Travel Related Expenses	\$26,749
Capital Expenditures	\$385,277
Non-Capital Expenditures	\$26,752

5. Remuneration of Board Members and Attendance

Name	Title	Indemnity	Benefits/Travel/Other
Favel, Duane	Chairperson	\$24,000	\$12,068
Flett, Barb	Vice- Chairperson	\$11,400	\$5,441
Durocher, Peter	Trustee	\$4,200	\$1,917
Bouvier, Andrew	Trustee	\$10,500	\$3,658
Bouvier, Mike	Trustee	\$8,350	\$3,058
Durocher, Jimmy	Trustee	\$8,600	\$4,665
Dubrulle, Dorothy	Trustee	\$5,150	\$50

The Board received within September 1, 2011 and August 31, 2012, reimbursements for indemnity and expenses from Duane Favel, Chairperson in the amount of \$6,500 for his services on the Executive of the SSBA (Saskatchewan School Board Association) as the representative for the Aboriginal Constituency. This reimbursement was used to reduce 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.

Reimbursement On Division Credit Card (US Bank) Expenses and Purchases,

Travel expenses, professional development and school expense activities paid directly to credit card company, The purchases are under specific trustee name

Name	Title	Total
Favel, Duane	Chairperson	\$3,742
Flett, Barb	Vice- Chairperson	\$1,474
Bouvier, Andrew	Trustee	\$2,296
Durocher, Jimmy	Trustee	\$2,144

6. Remuneration of Employees

SALARY RANGES	
Salary	Number of Employees
\$120,001 and Above	1
\$120,000 - \$110,001	0
\$110,000 - 100,001	3
\$100,000 - \$90,001	3
\$90,000 - \$80,001	17
\$80,000 - \$70,001	2
\$70,000 - \$60,001	4
\$60,000 - \$50,001	6
\$50,000 - \$40,001	3
\$40,000 - \$30,001	3
\$30,000 - \$20,001	16
\$20,000 - \$10,000	14
Under \$10,000	65

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, 2012.

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 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	\$39,478
Birkham, Derek	\$2,641
Borgerson, Lon	\$9,583
Cychmistrak, Ernie	\$15,663
Daigneault, Edna	\$4,403
Davies, Evan	\$2,150
Favel, Elaine	\$7,390
Hoffman, Sharon	\$6,982
Mekawy, Sarah	\$2,413
Morin, Barbara	\$2,681
Savoury, Vernon	\$2,541

Reimbursement On Division Credit Card (US Bank) Expenses and Purchases,

Travel expenses, professional development and school expense activities paid directly to credit card company, the purchases are under specific employee name

Employee Name	Total
Ahenakew, Vince	\$2,968
Bouvier, Glen	\$3,680
Brown, William	\$14,691
Couillonneur, Miranda	\$1,448
Borgerson, Lon	\$6,370
Favel, Elaine	\$7,910
Flett, Ted	\$5,612
Gardiner, Anna	\$33,813
Gardiner, Julia	\$358
Hoffman, Sharon	\$14,199
McFetridge-Kean, Patricia	\$289
McLean, Beverly	\$5,051
Morin, Barbara	\$1,434
Morin, Roger	\$1,156
Suetta, Brian	\$3,141

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, 2012.

Supplier/Vendor	Description	Amount
101191635	Electrical contracting	\$14,536
Arcand, John	Artist In Residence Program, Fiddle	\$13,873
Bus Sales of Saskatoon	School bus and parts	\$95,922
Canadian Union of Public Employees	Union fees	\$12,330
Centaur Products Inc.	High school gym re-varnishing	\$14,233
Coflin, Morgan	Speech and language therapy	\$10,496
Federated Co-operatives	Propane for teacherages, gas for vehicles	\$40,884
Gardiner Plumbing	New furnaces, minor repairs, plumbing	\$41,408
Keewatin Yathe Regional Health Authority	Joint use facility expenses, i.e.: propane, maintenance, construction expenses	\$99,797
L&D Store	Computer maintenance, programming and equipment	\$23,503
Marsh Canada Limited	Insurance	\$79,512
Meadow Lake Home Hardware	School supplies, equipment maintenance and equipment purchases	\$69,638
Menssa Baert Cameron	Financial Auditors, auditing expenses, review	\$12,524
Northern Store	School supplies, nutrition supplies and equipment	\$36,235
Northern Village of Ile-A-La Crosse	Taxes, misc. village requests, landfill	\$62,447
Pearson Canada	Textbooks	\$15,661
Polar Oils Ltd.	Fuel	\$180,967
Sask. Municipal Employees'	Pensions	\$126,790
Sask. School Boards	Benefits, meeting registrations	\$89,016
Sask. Teacher's	Benefits, pension, life	\$301,075
Sask Power	Utilities	\$232,800
Sask Tel	Phone	\$18,967
Saskatchewan Worker's Occupational Health & Safety	Workmen's compensation	\$12,150
Spectrum Sound	Computer equipment	\$17,804
Starblanket, John	Fiddle project, lessons	\$11,825
Supreme Office Products	School supplies, materials, equipment	\$47,742

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School Division No. 112 of Saskatchewan
For the Period September 1, 2011 to August 31, 2012

Triple M Daylighting	H-vac repairs to teacherage	\$12,086
US Bank Canada	Company credit cards, employee defined	\$112,063
Warner Bus Sales	Purchase 15 passenger vehicles and parts	\$141,599
Xerox Canada Ltd.	Photo copier costs, leasing at schools	\$14,146
Yewr-way	Vehicle fuel, maintenance purchases	\$39,669
Zep Factory Outlet	Janitorial supplies and equipment	\$21,275