

1. School Division Overview

The Ile-a-la Crosse School Division is a legal body charged with the responsibility to provide educational services to children in the Ile-a-la Crosse area that we serve. The Division is governed by a seven member elected Board that employs staff to operate the Division on a day to day basis.

Through the Director of Education, the School Principals implement the educational policies of the board. The Principals are responsible for the staff and operations of Rossignol Elementary and Rossignol High School in Ile-a-la Crosse, Saskatchewan.

The Ile-a-la Crosse School Division has a staff of 67 full-time people and about 49 people on a part-time or casual basis. The Division covers 10 square miles and operates a fleet of five school buses. There are 485 students enrolled at Rossignol School. The budget for the School Division was about 5 million dollars.

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 283 of The Education Act, 1995 and the applicable regulations. They are intended to present the operating details of the Division in complementary fashion to the audited financial statement.

To better inform the public and to avoid unnecessary duplication, the Division has summarized some of the details in the audited statement, such as revenues and expenditures. In other instances, additional information which is not contained in the financial statement has been included in these public accounts.

These accounts are based on the audited financial statements and should be used in conjunction with them. However, as there is no requirement for them to be audited, they are unaudited.

3. Public Accounts Legislation

These public accounts have been prepared according to Section 283 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. The actual breakdown between taxes and grants are \$240,006.00 from taxes and \$4,698,098.00 from grants.

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 statement, or in other documents prepared by the Division such as the annual budget.

The following is a reprint of Section 283 of The Education Act, 1995:

- 283 (1) On or before June 30 in each fiscal year, a board of education shall cause to be prepared and presented to the board of education a statement of the public accounts of the school division for the preceding year.
- (2) On or before June 30 in each fiscal year 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) or (2) 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) or (2) 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);
 - (b) in the case of a conseil scolaire, incorporate the audited financial statement of the conseil scolaire prepared pursuant to clause 86(1)(s);

- (c) show clearly and fully the revenues, expenditures, assets and liabilities of the school division or the conseil scolaire as at December 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 or conseil scolaire as at December 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 or the conseil scolaire 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 or the conseil scolaire;
 - (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, or pursuant to section 88 in the case of a conseil scolaire.
- (5) The board of education or conseil scolaire shall review and discuss the public accounts prescribed pursuant to subsection (1) or (2) prior to September 30 in each fiscal year.

4. Revenue and Expenditure Summary

This portion of the public accounts represents the major sources of the revenue available to the Division and the accounting of the areas where the money is spent.

REVENUES

	<u>Budget</u>	<u>Actual</u>
Tax Revenue	210,000.00	240,006.00
Department Grants	7,363,997.00	4,698,177.00
Tuition and Related Fees	- - -	- - -
Supplementary Services	452,477.00	426,369.00
Other Revenue	167,500.00	178,000.00
Total Revenues	8,193,974.00	5,588,643.00

EXPENDITURES

	<u>Budget</u>	<u>Actual</u>
Governance	117,100.00	115,046.00
Administration	209,450.00	205,406.00
Instruction	3,504,496.00	3,113,740.00
Plant Operation and Maintenance	4,611,107.00	845,546.00
Pupil Transportation	221,950.00	206,225.00
Tuition and Related Fees	- - -	- - -
Supplementary Services	530,930.00	475,884.00
Interest/Allowance	2,500.00	288.00
Total Expenditures	9,197,533.00	4,962,135.00
Excess (Deficiency of Revenue over Expenditure)	(1,003,559)	626,508.00

5. Assets and Liabilities

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Other Funds</u>	<u>Current Yr Total</u>
<u>Financial Assets</u>				
Cash	2,336,720			2,336,720
Short Term Investments	2,410,726			2,410,726
Taxes Receivable	471,437			471,437
Less Allowance	(202,660)			(202,660)
Provincial Grant Receivable				
Other Receivables	39,928			39,928
Prepaid Items	7,061			7,061
Inventories				
Long Term Investments				
Other Assets				
Interfund Debt Receivable			4,273,810	
Total Financial Assets	<u>5,063,212</u>		<u>4,273,810</u>	<u>5,063,212</u>
<u>Liabilities</u>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	15,921			15,921
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Other Liabilities	620,330			620,330
Interfund Debt Payable	4,273,810			
Total Liabilities	<u>4,910,061</u>			<u>636,251</u>
<u>Net Financial Assets</u>	<u>153,151</u>		<u>4,273,810</u>	<u>4,426,961</u>
Physical Assets		3,077,614		3,077,614
<u>Net Assets</u>	<u>153,151</u>	<u>3,077,614</u>	<u>4,273,810</u>	<u>7,504,575</u>
Equity in Physical Assets		3,077,614		3,077,614
Fund Balances	153,151		4,273,810	4,273,810
<u>School Position</u>	<u>153,151</u>	<u>3,077,614</u>	<u>4,273,810</u>	<u>7,504,575</u>

6. Remuneration of the Board

All monies paid directly to the board members, or on their behalf are reported below.

<u>Name and Title</u>	<u>Honorarium</u>	<u>Travel</u>
Louis Gardiner, Chairperson	4,875.00	14,936.39
John Daigneault, Vice-Chairperson	3,975.00	9,709.12
Andrew Bouvier, Member	5,900.00	8,839.40
Barbara Burnouf, Member	5,625.00	1,919.78
William Caisse, Member	3,450.00	11,775.90
Terrance Iron, Member	2,625.00	3,838.60
Yvette Morin, Member	3,675.00	0

7. Salaries

The following listing includes total salaries paid to all regular 77 and casual 39 employees in the Division

<u>Number of Staff</u>	<u>Salary Range</u>
1	Greater than \$90,000.00
0	\$80,000.00 to \$89,999.00
3	\$70,000.00 to \$79,999.00
14	\$60,000.00 to \$69,999.00
8	\$50,000.00 to \$59,999.00
9	\$40,000.00 to \$49,999.00
7	\$30,000.00 to \$39,999.00
11	\$20,000.00 to \$29,999.00
21	\$10,000.00 to \$19,999.00
42	Less than \$10,000.00

On written request of any person to the Director of Education, the names and job titles of individual employees in a particular salary range will be made available.

8. Expenditures in Excess of \$10,000.00

This section of the public accounts contains payments made by the division which total \$10,000.00 or more for the year. It includes the names of the contractor/supplier and a brief description of what was supplied.

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
SYSCO Food Services	School supplies	10,534.34
Sask. Worker Compensation Board	Workers Compensasion Premium	10,836.70
Honeywell Ltd.	Maintenance Services	10,986.08
Superior Propane Inc.	Propane for School & Teacherages	11,122.92
Northern Store	School supplies	11,140.01
First General Services	Bd. Office renovations	11,145.12
Gardiner Plumbing Ltd.	Maintenance Services	11,555.47
Supreme Basics	School supplies	11,975.54
Laliberte, Victor	Teacherage Renovations	13,850.00
Figley consulting Associates	Contracted Maintenance Services	15,563.27
Lakeshore Gas Bar	Gas for School Vehicles	17,238.02
Ace Lumber & Building	Teacherage Renovations	17,968.08
L & D Store	Computer Services	18,577.46
Cychmistruk, Ernie	Travel & Other misc. expenses	18,926.05
Sask-Tel	Phones/Fax/Internet for School	20,475.20
Kemsol Products Ltd.	Caretaking Supplies	23,237.76
AODBT	Bd. Office renovations	23,248.18
Pearson Education Canada	School supplies	23,569.25
Sargent-Welch	Workshops for Teachers/Board	23,684.95
Brennan Office Plus	School supplies	24,655.12
Meadow Lake Truck and Trailer	Bus Supplies/Maintenance	24,657.65
Duffee, William	Travel & Other misc. expenses	27,694.78
Sakitawak Metis Society Local	Rent for Alternate Education Program	30,000.00
Keewatin Career Development	High School supplies/Video conferencing equip.	32,426.83
Bank of Nova Scotia	VISA card payments	33,580.47
Marsh Canada	Insurance Renewal	34,749.00
Compu smart Saskatoon	Computer Supplies	39,743.17
Northern Village of Ile-a-la Crosse	Water/Sewer & Taxes	41,810.92
Meadow Lake Home Hardware	Maintenance/Teacherage Supplies	44,330.65
Wardrell Driedger Cotton & Rodgers	Land Acquisition	60,000.00
Polar Oils Ltd.	Fuel for School & Teacherages	65,287.02
Northern Lights School Division	Shared Services/Challenges	66,586.51
T.R. Petroleum	Fuel for School & Teacherages	74,431.97
Sask. School Boards Association	Benefits/Convention Fees	79,625.57
Sask Power	Power for School & Teacherages	86,616.49
Bus Sales of Saskatoon Led.	Bus Repairs/Purchase	91,463.97
Sask. Municipal Employees' Pension	Salary Remittances	105,948.26
Meadow Lake Properties	Bd. Office renovations	132,573.42
Sask. Teachers Federation	Salary Remittances	219,435.60
Canada Customs and Revenue Agency	Salary Remittances	888,678.85

9. Contracts of Service

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
Petit's Lumbar & Home	Teacherage Renovations	401.72
Olson Air Vac Ltd.	Furnace Cleaning	850.00
Vipond Fire Protection	Sprinkler Inspection	1,150.25
Siemens Building Tec	Fire Alarm Inspection	1,619.98
Telesound System	Caretaking Supplies	3,321.30
Northern Village	Heavy Equipment Services	3,452.50
Mokstikwan & Sons	Electrical Services	3,596.58
Pauline Favel	Snow Removal	4,450.00
RNF Ventures	Elementary Flooring Replacement	5,770.01
Gardiner Plumbing	Heating Supplies and Services	7,333.59
Churchill Lake Driving School	Driver's Education	9,216.75
Honeywell Ltd.	Maintenance Services	10,986.08
Victor Laliberte	Carpentry	13,850.00
Figley Consulting	Consulting Services	15,563.27
Ace Lumber & Building	Teacherage Renovations	17,968.08
L&D Store	Computer Support Services	18,577.46
AODBT	Architectual Design Services	23,248.18
Meadow Lake Properties	Board Office Renovations	132,573.42

Note

The total amount for 2004 contracts does not include GST/PST.