

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 65 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 5.2 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	240,532.00
Department Grants	7,580,245.00	6,090,086.00
Tuition and Related Fees	- - -	- - -
Complementary Services	282,209.00	199,091.00
External Services	321,346.00	282,212.00
Other Revenue	100,000.00	190,138.00
Total Revenues	8,493,800.00	7,002,059.00

EXPENDITURES

	<u>Budget</u>	<u>Actual</u>
Governance	113,500.00	104,118.00
Administration	215,000.00	183,592.00
Instruction	3,331,650.00	3,092,075.00
Plant Operation and Maintenance	1,127,233.00	1,298,402.00
Pupil Transportation	229,900.00	207,558.00
Tuition and Related Fees	- - -	- - -
Complementary Services	191,120.00	135,104.00
External Services	3,893,354.00	1,724,386
Interest/Allowance	2,500.00	1,137.00
Total Expenditures	9,104,257.00	6,745,372.00
Excess (Deficiency of Revenue over Expenditure)	(610,457)	256,687.00

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	1,165,177			1,165,177
Short Term Investments	3,978,611			3,978,611
Taxes Receivable	490,327			490,327
Less Allowance	(202,660)			(202,660)
Provincial Grant Receivable	387,534			387,537
Other Receivables	91,078			91,078
Prepaid Items	15,361			15,361
Inventories				
Long Term Investments				
Other Assets				
Interfund Debt Receivable				
			4,530,497	
Total Financial Assets	5,925,428		4,530,497	5,925,428
<u>Liabilities</u>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	271,347			271,347
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Other Liabilities	970,433			970,433
Interfund Debt Payable	4,530,497			
Total Liabilities	5,772,277			1,241,780
<u>Net Financial Assets</u>	<u>153,151</u>		<u>4,530,497</u>	<u>4,683,648</u>
Physical Assets		4,307,200		4,307,200
<u>Net Assets</u>	<u>153,151</u>	<u>4,307,200</u>	<u>4,530,497</u>	<u>8,990,848</u>
Equity in Physical Assets		4,307,200		4,307,200
Fund Balances	153,151		4,530,497	4,683,648
<u>School Position</u>	<u>153,151</u>	<u>4,307,200</u>	<u>4,530,497</u>	<u>8,990,848</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	5,075.00	17,681.38
John Daigneault, Vice-Chairperson	4,475.00	10,568.22
Andrew Bouvier, Member	4,500.00	9,364.99
Barbara Burnouf, Member	4,075.00	6,091.05
William Caisse, Member	4,000.00	16,414.48
Terrance Iron, Member	1,875.00	4,882.90
Yvette Morin, Member	3,525.00	4,581.10

7. Salaries

The following listing includes total salaries paid to all regular (70) and casual (57) employees in the Division

<u>Number of Staff</u>	<u>Salary Range</u>
2	Greater than \$90,000.00
1	\$80,000.00 to \$89,999.00
2	\$70,000.00 to \$79,999.00
16	\$60,000.00 to \$69,999.00
8	\$50,000.00 to \$59,999.00
5	\$40,000.00 to \$49,999.00
9	\$30,000.00 to \$39,999.00
14	\$20,000.00 to \$29,999.00
16	\$10,000.00 to \$19,999.00
54	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>
Honeywell Ltd.	Maintenance Services	11,114.00
SYSCO Food Services	School Supplies	11,588.28
Sask. Municipal Housing	Salary Deductions	13,200.00
Bus Sales of Saskatoon	Bus Repairs/Maintenance	13,232.52
Staples	School supplies	13,753.48
Grand & Toy	School/Board Office Supplies	15,561.13
Lakeshore Gas Bar	Gas/Diesel fuel for Buses & Bd. Operated Vehicles	15,564.48
Cychmistruk, Ernie	Travel & Other Misc. Expenses	17,995.48
Meadow Lake Truck & Trailer	Bus Repairs/Maintenance	18,842.10
Compusmart	Computer Supplies	20,267.17
Nelson Thompson	School Supplies/Textbooks	22,333.87
Xerox Canada	Photocopier & Supplies	22,995.07
Figley Consulting	Air Sampling/Consulting	23,363.23
L & D Store	Computer Repairs/Consulting	24,487.20
Bank of Nova Scotia	Visa Card Payments	25,183.18
Marsh Canada Limited	Insurance Renewal	25,464.00
DELL Canada Inc.	Computer Purchases	25,488.12
Sakitawak Metis Society	Rent for Alternate Education Building	30,000.00
Kemsol Products	Caretaking Supplies	31,197.50
Meadow Lake Home Hardware	Maintenance/Teacherage Supplies	32,546.80
Supreme Basics	School Supplies	33,203.27
Duffee, William	Travel & Other Misc. Expenses	33,223.19
Sasktel	Phones/Fax/Internet	36,413.94
Northern Village of Ile-a-la Crosse	Water/Sewer/Taxes	53,616.23
Meadow Lake Properties	Board Office Renovations	57,738.23
Sask. School Boards Association	Benefits/Convention Fees	67,267.82
Mid-City Aggregates	Gravel Crushing/Hauling for New School	69,219.21
Sask. Municipal Employees' Pension	Salary Remittances	77,705.21
Sask. Power	Power for School & Teacherages	79,013.82
Northern Lights School Division	Shared Services/Challenges	96,235.81
Polar Oils Ltd.	Fuel for School & Teacherages	184,600.82
Sask. Teachers' Federation	Salary Remittances	228,624.07
Saskcon Repair	Elementary Crawlspace Renovations	487,134.03
AODBT Architecture	Elementary/New High School Planning & Design	588,286.13
Graham Construction	Construction of New High School	639,872.90
Canada Customs and Revenue Agency	Salary Remittances	933,787.02

9. Contracts of Service

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
Northway Bobcat Services	Heavy Equipment Services	280.00
Petit's Lumbar & Home	Teacherage Renovations	395.91
Northern Village	Heavy Equipment Services	1,135.00
Vipond Fire Protection	Sprinkler Inspection	1,199.68
Siemens Building Tec	Fire Alarm Inspection	1,647.80
Goodsi's Bobcat Services	Heavy Equipment Services	1,669.20
Telesound System	Caretaking Supplies	2,230.63
Blo Vac Services	Teacherage/School Furnace Cleaning	3,949.05
Mokstikwan & Sons	Electrical Services	4,294.98
Malboeuf, Ron	Teacherage Renovations	7,255.39
Churchill Lake Driving School	Driver's Education	7,437.50
Gardiner Plumbing	Heating Supplies and Services	8,373.81
Honeywell Ltd.	Maintenance Services	11,114.00
Figley Consulting	Consulting Services	23,363.23
L&D Store	Computer Support Services	24,487.20
Meadow Lake Properties	Board Office Renovations	57,738.23
Saskcon Construction	Elementary School Crawlspace Renovations	487,134.03
AODBT	Architectual Design Services	588,286.13
Graham Construction	New High School Construction	933,787.02

Note

The total amount for 2005 contracts does not include GST/PST.