

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 60 full-time people and about 34 people on a part-time or casual basis. The Division covers approximately 200 kilometers squared and operates a fleet of five school buses. There are 446 students enrolled at Rossignol School. The budget for the School Division was about 3.3 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 \$179,837 from taxes and \$2,979,914 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	153,850	179,837
Department Grants	6,079,612	5,094,481
Tuition and Related Fees	- - -	- - -
Complementary Services	105,740	105,750
External Services	238,280	235,945
Other Revenue	45,000	187,603
Total Revenues	6,622,482	5,803,616

EXPENDITURES

	<u>Budget</u>	<u>Actual</u>
Governance	74,500	65,557
Administration	147,133	129,885
Instruction	2,026,309	1,920,301
Plant Operation and Maintenance	4,093,742	4,840,492
Pupil Transportation	135,014	126,034
Tuition and Related Fees	- - -	- - -
Complementary Services	205,568	139,959
External Services	255,258	217,402
Interest/Allowance	1,000	1,137
Total Expenditures	6,938,524	7,440,519
Excess (Deficiency of Revenue over Expenditure)	(316,042)	(1,636,903)

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	1,078,070			1,078,070
Short Term Investments	2,062,541			2,062,541
Taxes Receivable	725,289			725,289
Less Allowance	(202,660)			(202,660)
Provincial Grant Receivable	- - -			- - -
Other Receivables	114,490			114,490
Prepaid Items	13,445			13,445
Inventories				
Long Term Investments				
Other Assets				
Interfund Debt Receivable			2,893,594	
Total Financial Assets	3,791,175		2,893,594	5,925,428
<u>Liabilities</u>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	667,072			667,072
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Other Liabilities	77,358			77,358
Interfund Debt Payable	2,893,594			
Total Liabilities	3,638,024			744,430
<u>Net Financial Assets</u>	<u>153,151</u>		<u>2,893,594</u>	<u>3,046,745</u>
Physical Assets		8,837,678		8,837,678
<u>Net Assets</u>	<u>153,151</u>	<u>8,837,678</u>	<u>2,893,594</u>	<u>11,884,423</u>
Equity in Physical Assets		8,837,678		8,837,678
Fund Balances	153,151		2,893,594	3,046,745
<u>School Position</u>	<u>153,151</u>	<u>8,837,678</u>	<u>2,893,594</u>	<u>11,884,423</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>Benefits/Travel/Other</u>
Louis Gardiner, Chairperson	6,975.00	7,640.52
John Daigneault, Vice-Chairperson	5,850.00	5,914.18
Andrew Bouvier, Member	5,950.00	4,521.70
William Caisse, Member	5,500.00	2,668.03
Barbara Flett, Member	5,275.00	3,321.10
Terrance Iron, Member	2,400.00	2,811.60
Yvette Morin, Member	4,275.00	2,500.08

7. Salaries

The following listing includes total salaries paid to all regular (60) and casual (34) employees in the Division.

Number of Staff

Salary Range

-	Greater than \$90,000.00
-	\$80,000.00 to \$89,999.00
-	\$70,000.00 to \$79,999.00
1	\$60,000.00 to \$69,999.00
2	\$50,000.00 to \$59,999.00
15	\$40,000.00 to \$49,999.00
12	\$30,000.00 to \$39,999.00
9	\$20,000.00 to \$29,999.00
15	\$10,000.00 to \$19,999.00
43	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>
Sask. Workers Compensation Board	Employee Benefits	10,236.59
Pearson Education	School Textbooks and Supplies	11,045.67
Sasktel	Phones/Fax/Internet	11,320.76
Nelson Thomson	School Textbooks and Supplies	11,320.76
Honeywell International	Maintenance Services	11,670.00
Sakitawak Metis Society	Rent for Alternate Education Building	12,000.00
Thorpe Brothers Ltd.	Boiler Replacement – Hold Back Release	13,147.62
Cychmistruk, Ernie	Travel & Other Misc. Expenses	13,163.64
Kemsol Products	Caretaking Supplies	13,955.36
Sask. Teachers Superannuation Commission	Salary Remittances	16,550.13
Deneschuk Homes Ltd.	Purchase of Housing Unit	17,230.30
IKON Office Solutions	Photocopier & Supplies	18,539.13
Meadow Lake Truck & Trailer	Bus Repairs/Maintenance	19,456.25
Grand & Toy	School/Board Office Supplies	19,650.23
Meadow Lake Home Hardware	Maintenance/Teacherage Supplies	19,741.84
Duffee, William	Travel & Other Misc. Expenses	20,408.08
Bank of Nova Scotia	Visa Card Payments	20,675.80
L & D Store	Computer Repairs/Consulting	21,803.67
Northway Enterprises	Heavy Equipment Services	24,568.45
Marsh Canada Limited	Insurance Renewal	31,292.00
Supreme Basics	School Supplies	32,520.44
Sask. School Boards Association	Benefits/Convention Fees	34,077.85
Sask. Municipal Employees' Pension	Salary Remittances	38,004.24
Northern Lights School Division	Shared Services/Challenges	46,298.40
Northern Village of Ile-a-la Crosse	Water/Sewer/Taxes	50,439.34
Sask. Power	Power for School & Teacherages	56,256.93
AODBT Architecture	Elementary/New High School Planning & Design	81,901.70
Polar Oils Ltd.	Fuel for School & Teacherages	91,055.90
Keewatin Yathe Regional Health Authority	Integrated Use Facility Gravel Reconciliation	96,464.13
Sask. Teachers' Federation	Salary Remittances	112,626.87
Saskcon Repair	Elementary Crawlspace Renovations	216,709.17
Canada Customs and Revenue Agency	Salary Remittances	598,497.81
Graham Construction	Construction of Integrated Use Facility	3,831,075.83

9. Contracts of Service

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
Telesound System	Caretaking Supplies	456.37
Gardiner Plumbing	Heating Supplies and Services	747.61
Vipond Fire Protection	Sprinkler Inspection	1,073.91
Malboeuf, Ron	Teacherage Renovations	3,300.00
Ryckman, Paul	Teacherage Renovations	3,375.00
Mokstikwan & Sons	Electrical Services	4,409.56
Churchill Lake Driving School	Driver's Education	5,189.00
Honeywell Ltd.	Maintenance Services	11,670.00
L & D Store	Computer Repairs/Consulting	21,803.67
Northway Enterprises	Heavy Equipment Services	24,568.45
AODBT Architecture	Elementary/New High School Planning & Design	81,901.70
Polar Oils Ltd.	Fuel for School & Teacherages	91,055.90
Saskcon Repair	Elementary Crawlspace Renovations	216,709.17
Graham Construction	Construction of Integrated Use Facility	3,831,075.83