

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 square kilometers and operates a fleet of five school buses. There are 446 students enrolled at Rossignol School. The budget for the School Division including capital expenditures for the new school was about 14.8 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 \$173,128 from taxes and \$11,215,672 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	230,775	173,128
Department Grants	13,939,785	11,215,672
Tuition and Related Fees	---	---
Complementary Services	116,531	23,358
External Services	325,239	291,077
Other Revenue	202,400	226,010
Total Revenues	14,814,730	11,929,245

EXPENDITURES

	<u>Budget</u>	<u>Actual</u>
Governance	125,175	98,403
Administration	240,206	225,799
Instruction	2,994,608	2,986,045
Plant Operation and Maintenance	10,646,249	7,903,797
Pupil Transportation	220,458	206,335
Tuition and Related Fees	---	---
Complementary Services	242,509	180,200
External Services	343,025	327,318
Interest/Allowance	2,500	1,348
Total Expenditures	14,814,730	11,929,245
Excess (Deficiency of Revenue over Expenditure)	0.00	0.00

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	311,130			311,130
Short Term Investments	2,145,238			2,145,238
Taxes Receivable	642,986			642,986
Less Allowance	(186,338)			(186,338)
Provincial Grant Receivable	- - -			- - -
Other Receivables	185,482			185,482
Prepaid Items	25,497			25,497
Inventories				
Long Term Investments				
Other Assets				
Interfund Debt Receivable			2,893,594	
Total Financial Assets	<u>3,123,995</u>		<u>2,893,594</u>	<u>3,123,995</u>
<u>Liabilities</u>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	1,915			1,915
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Other Liabilities	75,335			75,335
Interfund Debt Payable	2,893,594			
Total Liabilities	<u>2,970,844</u>			<u>77,250</u>
<u>Net Financial Assets</u>	<u>153,151</u>		<u>2,893,594</u>	<u>3,046,745</u>
Physical Assets		16,170,561		16,170,561
<u>Net Assets</u>	<u>153,151</u>	<u>16,170,561</u>	<u>2,893,594</u>	<u>19,217,306</u>
Equity in Physical Assets		16,170,561		16,170,561
Fund Balances	153,151		2,893,594	3,046,745
<u>School Position</u>	<u>153,151</u>	<u>16,170,561</u>	<u>2,893,594</u>	<u>19,217,306</u>

6. Remuneration of the Board

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

<u>Name and Title</u>	<u>Honorarium</u>	<u>Benefits/Travel/Other</u>
Duane Favel, Chairperson	9,733.00	11,046.96
John Daigneault, Vice-Chairperson	8,775.00	4,959.00
Mike Bouvier, Member	5,225.00	1,966.03
Dorothy Dubrule, Member	4,675.00	1,216.13
Peter Durocher, Member	4,675.00	2,989.68
Barbara Flett, Member	9,750.00	3,030.67
Terrance Iron, Member	1,200.00	2,364.83
Louis Gardiner, Member	2,175.00	1,018.42
Yvette Morin, Member	1,150.00	304.02
William Caisse, Member	2,450.00	3,279.04
Andrew Bouvier, Member	1,150.00	304.02

The Board received reimbursements for Indemnity and Expenses for the following Board Members from outside parties.

William Caisse	\$5,026.92
Duane Favel	\$5,863.03
Barbara Flett	\$ 467.52

7. Salaries

The following listing includes total salaries paid to all regular (71) and casual (31) employees in the Division.

Number of Staff

Salary Range

1	Greater than \$90,000.00
2	\$80,000.00 to \$89,999.00
8	\$70,000.00 to \$79,999.00
15	\$60,000.00 to \$69,999.00
7	\$50,000.00 to \$59,999.00
2	\$40,000.00 to \$49,999.00
5	\$30,000.00 to \$39,999.00
14	\$20,000.00 to \$29,999.00
11	\$10,000.00 to \$19,999.00
37	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>
Pearson Education	School Textbooks and Supplies	10,616.06
Xerox Canada Ltd	School Copiers	10,849.15
Mokstikwan & Sons Electric	Maintenance Services	11,636.15
Honeywell International	Maintenance Services	12,254.00
Saskatchewan Workers' Compensation	Employee Benefits	14,400.00
Nelson Education	School Textbooks and Supplies	15,920.63
Kemsol Products Ltd	Caretaker equipment & Supplies	16,061.85
Gardiner Plumbing Ltd.	Maintenance Services	16,236.37
Open Door Technology	Accounting Software	17,247.19
Lakeshore Gas Bar	Fuel for Vehicles	17,711.42
SaskTel CMR	Telephones/Internet	18,490.85
Metafore Limited	Computer equipment & Repairs	20,529.61
Wesclean	Caretaker equipment & Supplies	21,330.01
Sask Teacher Superannuation Fund	Salary Remittances	21,643.64
Bank of Nova Scotia	Visa Card Payments	21,669.78
Meadow Lake Home Hardware	Maintenance Materials & Supplies	22,408.24
Ernie Cychmistruk	Travel & Other Misc. Expenses	23,229.99
Meadow Lake Truck & Trailer	Bus Repairs & Maintenance	23,645.75
House of Tools	Industrial Arts Equipment	25,371.88
L & D Store	Computer Repairs & Consulting	26,174.16
Northway Enterprises	Heavy Equipment Services	27,920.08
William Duffee	Travel & Other Misc. Expenses	29,317.43
Boreal Laboratories	Science Equipment & Supplies	38,120.95
Marsh Canada Limited	Insurance Renewal	40,454.00
Pahkisimon Nuye-ah Library	Library Services & Supplies	44,271.27
Sask School Boards Association	Employee Benefits	52,926.12
Northern Village of Ile-a-la Crosse	Water/Sewer/Taxes	54,346.00
Deneschuk Homes Ltd.	Teacherage	62,029.08
Sask Municipal Employee's Pension	Salary Remittances	65,078.64
Supreme Basics	School Equipment & Supplies	69,396.28
Canada Customs and Revenue Agency	Salary Remittances	78,450.95
Grand & Toy	School Furniture & Supplies	85,927.69
Sask Power	Electricity	86,279.56
Saskcon Repair	Elementary Crawlspace Renovation	89,774.18
DELL Canada Inc.	Computers	118,183.68
Sask Teachers' Federation	Salary Remittances	199,631.68
Polar Oils Ltd.	Fuel for School and Teacherages	230,008.29
Canada Customs and Revenue Agency	Salary Remittances	831,048.71
Graham Construction	Construction of New School	7,845,192.45

9. Contracts of Service

<u>Name</u>	<u>Purpose</u>	<u>Amount</u>
Vipond Fire Protection	Sprinkler Inspection	1,175.14
Victor Landry	Teacherage Renovations	1,335.00
Siemens Building Systems	Maintenance Services	1,620.53
Curtis Ducharme	Teacherage Renovations	2,106.00
Paul Ryckman	Teacherage Renovations	3,025.00
Frank Gardiner	Teacherage Renovations	3,510.00
Churchill Lake Driving School	Driver Education	9,557.50
Mokstikwan & Sons	Electrical Services	11,636.15
Honeywell Ltd.	Maintenance Services	12,254.00
Gardiner Plumbing	Heating Supplies & Services	16,236.37
Deneschuk Homes	Teacherage	62,029.08
Saskcon Repair	Elementary Crawlspace Renovations	89,774.18
Polar Oils Ltd.	Fuel for School & Teacherages	230,008.29
Graham Construction	Construction of Integrated Use Facility	7,875,192.45