

## **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 400 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 \$-66,063 from taxes and \$7,905,837 from grants. The negative tax revenue results from an increase in the allowance in collectible taxes to more accurately reflect the arrears of taxes.

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 February 28 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 February 28 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	232,403	-66,063
Department Grants	4,278,032	7,459,365
Tuition and Related Fees	- - -	- - -
Complementary Services	201,840	138,281
External Services	314,782	228,733
Other Revenue	69,600	211,584
<b>Total Revenues</b>	<b>5,096,657</b>	<b>7,971,900</b>

##### **EXPENDITURES**

	<u>Budget</u>	<u>Actual</u>
Governance	121,625	135,990
Administration	235,130	212,007
Instruction	3,123,955	3,514,986
Plant Operation and Maintenance	821,914	3,328,305
Pupil Transportation	215,203	175,092
Tuition and Related Fees	- - -	- - -
Complementary Services	188,501	218,839
External Services	387,829	280,593
Interest/Allowance	2,500	2,500
<b>Total Expenditures</b>	<b>5,096,657</b>	<b>7,866,887</b>
<b>Excess (Deficiency of Revenue over Expenditure)</b>	<b>0.00</b>	<b>105,013</b>

## 5. Assets and Liabilities

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Other Funds</u>	<u>Current Yr Total</u>
<b><u>Financial Assets</u></b>				
Cash	542,873			541,873
Short Term Investments	2,226,038			2,226,038
Taxes Receivable	598,229			598,229
Less Allowance	(484,338)			(484,338)
Provincial Grant Receivable	- - -			- - -
Other Receivables	329,185			329,185
Prepaid Items	17,368			17,368
Inventories				
Long Term Investments				
Other Assets				
Interfund Debt Receivable			2,998,607	
<b>Total Financial Assets</b>	<u>3,229,355</u>		<u>2,998,607</u>	<u>3,229,355</u>
<b><u>Liabilities</u></b>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	3,389			3,386
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Other Liabilities	74,211			74,211
Interfund Debt Payable	2,998,607			
<b>Total Liabilities</b>	<u>3,076,204</u>			<u>77,597</u>
<b><u>Net Financial Assets</u></b>	<u>153,151</u>		<u>2,998,607</u>	<u>3,151,758</u>
Physical Assets		18,982,435		18,982,435
<b><u>Net Assets</u></b>	<u>153,151</u>	<u>18,982,435</u>	<u>2,998,607</u>	<u>22,134,193</u>
Equity in Physical Assets		18,982,435		18,982,435
Fund Balances	153,151		2,998,607	3,151,758
<b><u>School Position</u></b>	<u>153,151</u>	<u>18,982,435</u>	<u>2,998,607</u>	<u>22,134,193</u>

## 6. Remuneration of the Board

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

<b><u>Name and Title</u></b>	<b><u>Honorarium</u></b>	<b><u>Benefits/Travel/Other</u></b>
Duane Favel, Chairperson	15,578.94	16,736.66
Barbara Flett, Vice-Chairperson	7,246.85	4,046.52
John Daigneault, Member	6,185.87	4,549.44
Andrew Bouvier, Member	5,901.45	3,442.34
Mike Bouvier, Member	5,358.59	4,064.76
Peter Durocher, Member	4,233.70	2,454.90
Dorothy Dubrule, Member	4,485.08	1,103.50

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

Duane Favel	\$19,890.75
SSBA Indemnity Refund	

## **Salaries**

The following listing includes total salaries paid to all regular (71) and casual (39) employees in the Division.

### **Number of Staff**

### **Salary Range**

2	Greater than \$90,000.00
1	\$80,000.00 to \$89,999.00
18	\$70,000.00 to \$79,999.00
2	\$60,000.00 to \$69,999.00
7	\$50,000.00 to \$59,999.00
6	\$40,000.00 to \$49,999.00
5	\$30,000.00 to \$39,999.00
15	\$20,000.00 to \$29,999.00
13	\$10,000.00 to \$19,999.00
41	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.



## 7. 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>
Saskcon Repair Services	Elem School Repairs	10,000.00
Open Door Technologies	Admin Software	10,385.42
Metafore Limited Partnership	Computer Hardware	10,403.20
Boreal Labs	Science Equipment	11,199.18
Building Specialty Sales	Library Shelving	12,075.68
Bro-Dart	Library Supplies	12,291.39
Trade West Equipment	School Furniture	12,345.20
ADT Security	Security Systems	12,421.13
Sask Gov't Correspondence School	School Courses	12,706.32
Superior Propane	Heating Fuel	12,776.77
Centaur Products	Gym Equipment	13,225.00
William Duffee	Travel and Misc Expenses	13,253.72
Lakeshore Gas Bar	Fuel Purchases	13,277.86
National Book Service	Library Supplies	13,681.56
Winnipeg AV Services	School Equipment	14,052.00
Sportfactor Inc	Phys ED Supplies	14,140.37
Meadow Lake Truck and Trailer	Bus Repairs	14,793.83
Ernie Cychmistruk	Travel and Misc Expenses	15,354.78
Bank of Montreal	Master Card Payments	16,943.43
Northway Enterprises	Snow Removal and Landscaping	17,230.23
Sask. Teachers Superannuation	Payroll Remittances	17,283.82
Keewaitin Career Development	Computer Hardware	17,415.49
Canada Customs and Revenue	Payroll Remittances	21,137.01
Shellbrook Chevrolet	Maintenance Vehicle	22,900.00
Gardiner Plumbing	Plumbing repairs	23,514.91
Parkland Farm Equipment	Maintenance Equipment	27,440.76
Wesclean Equipment and Cleaning	Caretaker equipment and Supplies	28,187.98
Meadow Lake Home Hardware	Maintenance Supplies	28,585.45
Duane Favel	Indemnity	30,710.60
L & D Store	Computer Network Repairs	41,438.38
Supreme Basics	School Supplies	66,187.52
Sask School Boards Assn	Employee Benefits	67,463.21
Marsh Canada	Insurance	68,326.00
United Library Services	Library Resources	70,622.37
Sask Municipal Employees	Salary Remittances	81,881.96
AODBT	Architects Fees	92,588.48
Keewaitin Yathe Regional Health	Utilities	99,586.31
Northern Village of Ile-a-la Crosse	Taxes and Gravel	106,417.79
Del-Air Systems	Playground Equip	133,003.49
HJR Asphalt	Paving	164,065.00
Sask Power	Electricity	169,493.43
Polar Oils	Heating Fuel	203,565.94

Sask. Teachers Federation	Payroll Remittances	212,197.82
Receiver General For Canada	Payroll Remittances	958,278.27
Graham Construction	School Construction	2,108,837.51

## 8. Contracts of Service

<b><u>Name</u></b>	<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Churchill Lake Driving School	Driver Education	1,051.00
Vipond Fire Protection	Sprinkler Inspection	1,075.00
Val-Mar Holdings	FM Sound Systems	5,265.00
Mokstikwan & Sons	Electrical Services	5,372.53
Deneschuk Homes	Teacherage	5,358.17
Saskcon Repair	Elementary Crawlspace Renovations	10,000.00
Gardiner Plumbing	Heating Supplies & Services	23,514.91
AODBT	Architect Services	92,588.48
HRJ Asphalt	Paving Integrated Facility	164,065.00
Polar Oils Ltd.	Fuel for School & Teacherages	203,565.94
Graham Construction	Construction of Integrated Use Facility	2,108,837.51

