

*PUBLIC ACCOUNTS*  
*For The Period September 1, 2008 to August 31, 2009*



ILE-A -LA CROSSE SCHOOL DIVISION  
NO. 112  
2008-2009

## **1. School Division Overview**

Ile-A-La Crosse School Division is the legal corporate body charged with the responsibility to provide educating children within the servicing area of Ile-A-La Crosse. The School Division is governed by a seven-member elected board that employs staff to operate the Division on a day to day basis.

Under The Education Act, the Board is required to provide educational programs to meet the student's needs within the School Division. The Director of Education, who is the Board's Chief Executive Officer, is responsible for the administration of the affairs of the School Division. The School Principals implement the educational policies of the board. The Principals are responsible for the staff and operations of Rossignol Community Elementary School and Rossignol High School in Ile-A-La Crosse, Saskatchewan.

In the 2008-2009 school year, the Ile-A-La Crosse School Division employed a staff of 61 full-time persons and an estimated 25 persons on a part-time casual basis to provide services to some 430 pupils.

The Board operated the two schools with a 2008-2009 consolidated budget of \$5,184,110. Refer to page 4 through 6 for a detailed summary of financial operations.

## **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(1) of The Education Act, 1995 and the applicable regulations. They are intended to present the operating details of the School Division in complementary fashion to the audited financial statement.

To avoid unnecessary duplication, some of the details in the audited statements have been summarized in the public accounts. These accounts are based on the audited financial statements and should be used in conjunction with them. However, the public accounts have not been audited because there is no requirement for such audit.

### 3. Public Accounts Legislation

These public accounts have been prepared according to Section 283(1) 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.

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

The following is a reprint /paraphrase of the relevant clauses of The Education Act, 1995.

#### Section 283

- (1) "On or before June 30 for the fiscal year described in clause 277(a) and February 28 for every fiscal year described in clauses 277(b) and (c), a board of education shall cause to be prepared and presented to the board of education a statement of public accounts of the school division for the preceding year.
- (3) "The public accounts prepared pursuant to subsection (1) 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) 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);
  - c. show clearly and fully the revenues, expenditures, assets and liabilities of the school division as at August 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 as at August 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 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
  - 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.
- (5) The board of education or the conseil scolaire, as the case may be, shall review and discuss the public accounts prepared pursuant to subsection (1) or (2);
  - a. before September 30, 2006 for the fiscal year described in clause 277(b);  
and
  - b. before February 28 for every fiscal year described in clauses 277(b) and (c).

#### **4. Financial Statement Information**

##### **Statement of Financial Position as at August 31, 2009**

Public Accounts  
School Division No. 112 of Saskatchewan  
For the Period September 1, 2008 to August 31, 2009

	Operating Fund	Capital Fund	Other Funds	Current Yr Total
<b>Financial Assets</b>				
Cash	1,937,413			1,937,413
Short Term Investments	1,857,361			1,857,361
Taxes Receivable 611,668				
Less Allowance (469,278)	142,390			142,390
Provincial Grants Receivable				
Other Receivables	184,271			184,271
Inventories for sale				
Long Term Investments				
Other Assets	17,928			17,928
Interfund Debt Receivable			3,743,027	
<b>Total Financial Assets</b>	<b>4,139,363</b>		<b>3,743,027</b>	<b>4,139,363</b>
<b>Liabilities</b>				
Bank Indebtedness				
Provincial Grant Overpayment				
Other Payables	78,351			78,351
Short Term Loans				
Debentures				
Capital Loans				
Other Long Term Debt				
Accrued Employee Future				
Benefits	43,200			43,200
Other Liabilities	54,780			54,780
Interfund Debt Payable	3,743,027			
<b>Total Liabilities</b>	<b>3,919,358</b>			<b>176,331</b>
<b>Net Financial Assets (Debt)</b>	<b>220,005</b>		<b>3,743,027</b>	<b>3,963,032</b>
<b>Non Financial Assets</b>				
Physical assets		19,585,481		19,585,481
Inventory of supplies				
Prepaid Items				
<b>Total Non Financial Assets</b>		<b>19,585,481</b>		<b>19,585,481</b>
<b>Net Assets</b>	<b>220,005</b>	<b>19,585,481</b>	<b>3,743,027</b>	<b>23,548,513</b>
Equity in Physical Assets		19,585,481		19,585,481
Fund Balances	220,005		3,743,027	3,963,032
<b>School Position</b>	<b>220,005</b>	<b>19,585,481</b>	<b>3,743,027</b>	<b>23,548,513</b>

Public Accounts  
School Division No. 112 of Saskatchewan  
For the Period September 1, 2008 to August 31, 2009

**Schedule of Physical Assets  
for the year ending August 31, 2009**

	<b>Land</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Work-in-Progress</b>	<b>Current Yr Total</b>	<b>Prior Yr Total</b>
<b>Physical Assets - at Cost:</b>						
Opening cost	24,810	17,916,931	1,040,694		18,982,435	16,170,561
Additions		586,677	16,369		603,046	2,811,874
Write-downs						
Disposals						
Transfers to (from)						
<b>Closing Cost of Physical Assets</b>	<b>24,810</b>	<b>18,503,608</b>	<b>1,057,063</b>		<b>19,585,481</b>	<b>18,982,435</b>
<b>Equity in Physical Assets:</b>						
Opening balance	24,810	17,916,931	1,040,694		18,982,435	16,170,561
Physical asset additions		586,677	16,369		603,046	2,811,874
Physical asset write-downs						
Physical asset disposals						
Debentures & LT Debt issued						
Debentures & LT Debt principal repaid						
Transfers to (from)						
<b>Closing Equity in Physical Assets</b>	<b>24,810</b>	<b>18,503,608</b>	<b>1,057,063</b>		<b>19,585,481</b>	<b>18,982,435</b>

**Statement of Financial Activities and Fund Balances  
for the year ending August 31, 2009**

	Operating Fund	Capital Fund	Other Funds	Current Yr Consolidated	Current Yr Budget
<b>REVENUES</b>					
Property Taxation	201,786			201,786	227,350
Grants	5,466,103	348,882		5,814,985	4,356,002
Tuition and Related Fees					
School Generated Funds	71,054			71,054	
Complementary Services	39,186			39,186	200,700
External Services	119,428			119,428	330,458
Other	115,830			115,830	69,600
<b>Total Revenues</b>	<b>6,013,387</b>	<b>348,882</b>		<b>6,362,269</b>	<b>5,184,110</b>
<b>EXPENDITURES</b>					
Governance	116,659			116,659	124,650
Administration	223,124			223,124	249,345
Instruction	3,208,867	16,369		3,225,236	3,215,348
Plant	758,621	586,677		1,345,298	866,489
Transportation	173,802			173,802	199,628
Tuition and Related Fees					
School Generated Funds	66,218			66,218	
Complementary Services	140,139			140,139	184,501
External Services	283,666			283,666	341,649
Interest and Bank Charges	1,056			1,056	2,500
<b>Total Expenditures</b>	<b>4,972,152</b>	<b>603,046</b>		<b>5,575,198</b>	<b>5,184,110</b>
<b>Excess (Deficiency) of Revenue over Expenditure</b>	<b>1,041,235</b>	<b>(254,164)</b>		<b>787,071</b>	
Interfund Transfers to (from)					
for Capital Expenditures	(254,164)	254,164			
for Debt Repayment					
for Reserves	(744,420)		744,420		
<b>Excess (Deficiency) after Interfund Transfers</b>	<b>42,651</b>		<b>744,420</b>	<b>787,071</b>	
Long Term Capital Debt Issued					
Long Term Capital Debt Repaid					
<b>Surplus (Deficit) for the Year</b>	<b>42,651</b>		<b>744,420</b>	<b>787,071</b>	
Opening Fund Balances, as Previously Reported	153,151		2,998,607	3,151,758	3,151,758
Adj. for School Generated Funds	61,003			61,003	
Change in Accrued Employee Future Benefits	(36,800)			(36,800)	
Opening Fund Balances, as Restated	177,354		2,998,607	3,175,961	3,151,758
<b>Closing Fund Balances</b>	<b>220,005</b>		<b>3,743,027</b>	<b>3,963,032</b>	<b>3,151,758</b>



**Expenses Classified by Itemized Category  
for the year ending August 31, 2009**

Category	Amount
Governance	\$116,659
Personal Services (wages, salaries & benefits)	\$3,415,709
Utilities (Heat, Light, Water, Power & Telephone)	\$636,656
Professional Development and Contracted Services	\$144,990
Materials & Supplies	\$445,166
Travel Related Expenses	\$72,807
Capital Expenditures	\$603,046
Non-Capital Expenditures	\$140,165

**5. Remuneration of Board Members and Attendance**

Name	Title	Indemnity	Benefits/Travel/Other
Favel, Duane	Chairperson	\$15,800	\$16,455
Flett, Barbara	Vice- Chairperson	\$6,875	\$2,501
Daigneault, John	Trustee	\$10,225	\$5,568
Bouvier, Andrew	Trustee	\$9,200	\$2,697
Bouvier, Mike	Trustee	\$6,800	\$2,869
Durocher, Peter	Trustee	\$5,150	\$2,105
Dubrulle, Dorothy	Trustee	\$3,400	\$1,168

The Board received reimbursements for indemnity and expenses from Duane Favel, Chairperson in the amount of \$14,343, for his services on the Executive of the SSBA (Saskatchewan School Board Association) as the representative for the Aboriginal Constituency. This was not been used in the calculations of the above schedule. The Board received reimbursement from the Ministry of Education for Andrew Bouvier in the amount of \$359. These were not used in the calculations of the above schedule.

## 6. Remuneration of Employees – Salary Ranges

Salary	Number of Employees
\$120,001 and Above	1
\$120,000 - \$110,001	0
\$110,000 - 100,001	0
\$100,000 - \$90,001	2
\$90,000 - \$80,001	2
\$80,000 - \$70,001	19
\$70,000 - \$60,001	3
\$60,000 - \$50,001	5
\$50,000 - \$40,001	2
\$40,000 - \$30,001	4
\$30,000 - \$20,001	17
\$20,000 - \$10,000	10
Under \$10,000	45

### Notes

These numbers include part time staff as well as employees who were in the employ of the Board within the year and may or may not in the employ of the Board at the end of the fiscal year ending August 31, 2009.

Upon written request to the Director of Education of the School Division, the names of individuals within a particular salary range will be made available.

### Reimbursement of Expenses When Cumulative Are Over \$2,000

Travel and automobile expenses, conference fees and registrations, professional development and school expense activities paid directly to an individual on his/her behalf

Employee Name	Total
Ahenakew, Vincent	\$3,487
Borgerson, Lon	\$18,658
Bouvier, Glen	\$5,768
Caisse, Ruby	\$2,740
Davies, Evan	\$3,242
Favel, Elaine	\$6,928
Hoffman, Sharon	\$4,955

Jacobson, Cameron E.	\$2,398
Johnson, Perry	\$2,427
Martin, Cal	\$14,097
McFetridge, Patricia	\$2,740
McLean, Marina	\$2,040
Morin, Barbara	\$3,469
Morin, Roger	\$5,177
Morrow, Mandy	\$4,950

## 7. Expenditures In Excess of \$10,000

This section contains the payments made by the Division which total \$10,000 or more for the year ended August 31, 2009.

Supplier/Vendor	Description	Amount
AODBT	Rossignol High School construction billing	\$13,825
Arcand, John	Artist In Residence Program, Fiddle	\$10,850
Bank of Montreal	Banking expenses	\$41,493
DELL Canada Inc.	Computer hardware, software, supplies	\$16,155
FAME Facility Software Solutions	Software Program on capital assets	\$19,595
Friggstad Downing Henry	Architectural assessment on Rossignol Elementary Community School	\$18,985
Graham Construction	Rossignol High School construction billing	\$606,994
Honeywell Limited	Maintenance contract and repairs to machinery	\$23,809
Keewatin Yathe Regional Health Authority	Joint use facility expenses, i.e.: propane, maintenance, construction expenses	\$106,415
L&D Store	Computer maintenance, programming and equipment	\$27,135
Marsh Canada Limited	Insurance	\$72,657
Meadow Lake Home Hardware	School supplies, equipment maintenance and equipment purchases	\$24,849
Menssa Baert Cameron	Financial Auditors, auditing expenses, review	\$10,629
Metafore Limited Partnership	Computer supplies	\$16,111
North Star Sports	Gym, extracurricular, sports equipment, clothing	\$16,503
Northern Store	School supplies and equipment	\$13,277
Northern Village of Ile-A-La		

Public Accounts  
School Division No. 112 of Saskatchewan  
For the Period September 1, 2008 to August 31, 2009

Crosse	Taxes, misc. village requests	\$51,706
Polar Oils Ltd.	Fuel	\$176,246
Sask Power	Utilities	\$211,508
Sask Tel	Phone	\$25,170
Seventy Seven Signs Ltd.	Rossignol High School signage - Legacy Wall	\$17,372
SKS Gas Bar	Oil, vehicle gas	\$24,330
Superior Propane	Propane	\$17,077
Supreme Basics	School supplies, materials, equipment	\$52,925
SYSCO Food Services Regina	Nutrition supplies	\$13,878
Val-Mar Holdings	Rossignol Elementary sound system	\$26,718
Wesclean Equipment & Cleaning	Janitorial supplies and equipment	\$16,647
Western Fitness	Rossignol High School physical fitness equipment	\$18,862
Xerox Canada	Photocopier leases and supplies	\$12,146
Yewr-way Confectionary Inc.	School supplies, materials	\$12,219