

LLOYDMINSTER R.C.S. SCHOOL DIVISION NO. 89

PUBLIC ACCOUNTS

FOR THE

Period

SEPTEMBER 1, 2009 - AUGUST 31, 2010

1. SCHOOL DIVISION OVERVIEW

The Lloydminster R.C.S.S.D. #89 is a legal body charged with the responsibility to provide educational services to children in the geographic area we serve. The Division is governed by an elected seven member Board that employs staff to operate the Division on a day to day basis.

Through the Director of Education, school principals implement the educational policies of the Board. The principals are responsible for the staff and operation of a particular school.

The Lloydminster R.C.S.S. Division has a teaching staff of 119.29 teachers (full-time equivalents) and a support staff of 117. The Division services the City of Lloydminster and had 1,800 pupils in the 2009-2010 school year, enrolled in the Pre K – Grade 12 programs in five schools.

2. INTRODUCTION TO THE PUBLIC ACCOUNTS

The public accounts for the Lloydminster R.C.S.S. School Division have been prepared in accordance with Section 277.1 of *The Education Act* and the applicable regulations. They are intended to present the operating details of the Division in complimentary fashion to the audited financial statements.

To better inform the public and to avoid unnecessary duplication, the Division has summarized some of the details in the audited statements, such as revenue and expenditures. In other instances additional information which is not contained in the financial statements, such as the ownership of busses, 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 277.1 of *The Education Act* 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, and to provide greater accountability to the ratepayers whose taxes provide a significant portion of the Division's revenue.

In general, the public accounts of the Lloydminster R.C.S.S. School Division 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.

4. STATEMENT OF FINANCIAL ACTIVITIES AND FUND BALANCES

Lloydminster Roman Catholic Separate School Division
Consolidated Statement of Operations and Accumulated Surplus (Deficit)
for the year ended August 31, 2010

	2010 Budget	2010 Actual	2009 Actual
REVENUES			
Property Taxation	2,820,400	2,831,641	2,859,468
Grants	13,860,963	15,669,714	13,126,829
Tuition and Related Fees	-	10,624	16,820
School Generated Funds	261,700	435,931	368,706
Complementary Services (Note 14)	114,550	249,174	245,365
External Services (Note 15)	185,000	157,587	147,151
Other	328,000	261,150	360,652
Total Revenues (Schedule A)	17,570,613	19,615,821	17,124,991
EXPENSES			
Governance	172,850	159,124	164,826
Administration	653,061	589,917	582,681
Instruction	13,586,663	13,371,918	12,959,367
Plant	1,867,485	2,268,919	2,335,943
Transportation	570,821	688,731	640,736
Tuition and Related Fees	9,600	11,273	4,653
School Generated Funds	261,700	436,343	368,422
Complementary Services (Note 14)	246,223	241,599	255,328
External Services (Note 15)	184,016	163,748	163,565
Other Expenses	15,077	6,594	10,932
Total Expenses (Schedule B)	17,567,496	17,938,166	17,486,453
Surplus (Deficit) for the Year	3,117	1,677,655	(361,462)
Accumulated Surplus (Deficit), Beginning of Year	-	30,545,267	30,906,729
Accumulated Surplus (Deficit), End of Year	3,117	32,222,922	30,545,267

5. STATEMENT OF GRANT REVENUE BY SOURCE

Grants:

	2010 Budget	2010 Actual	2009 Actual
Operating Grants			
Ministry of Education Grants - Saskatchewan:			
K-12 Operating Grant	4,602,255	4,374,958	4,279,994
Education Property Tax Credit			57,301
Other Ministry Grants	92,000	-	83,556
Total Ministry Grants	4,694,255	4,374,958	4,420,851
Other Province of Saskatchewan Grants	-	90,346	1,667
Federal Grants	16,000	15,000	28,699
Alberta Ministry of Education	9,094,679	9,074,002	8,624,105
Total Operating Grants	13,804,934	13,554,306	13,075,322
Capital Grants			
Sask Ministry of Education Capital Grants	-	651,838	-
Alberta Ministry of Education Capital Grants	56,029	1,463,571	51,507
Total Capital Grants	56,029	2,115,409	51,507
Total Grants	13,860,963	15,669,714	13,126,829

6. STATEMENT OF EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2010 Budget	2010 Actual	2009 Actual
Governance	\$ -	\$ 159,124	\$ -	\$ -	\$ 172,850	\$ 159,124	\$ 164,826
Administration	417,036	172,881	-	-	653,061	589,917	582,681
Instruction	9,361,878	3,552,752		457,288	13,586,663	13,371,918	12,959,367
Plant	790,555	862,991		615,373	1,867,485	\$ 2,268,919	2,335,943
Transportation	343,158	248,506		97,067	570,821	688,731	640,736
Tuition and Related Fees		11,273			9,600	11,273	4,653
School Generated Funds		436,343			261,700	436,343	368,422
Complementary Services	160,554	81,045			246,223	241,599	255,328
External Services	76,420	87,328			184,016	163,748	163,565
Other			6,594		15,077	6,594	10,932
TOTAL	\$ 11,149,601	\$ 5,612,243	\$ 6,594	\$ 1,169,728	\$ 17,567,496	\$ 17,938,166	\$ 17,486,453

7. REMUNERATION OF BOARD MEMBERS

All monies paid directly to Board members, or on their behalf are reported below

NAME & TITLE	HONORARIUM	TRAVEL & COMMUNICATIONS EXPENSE
Halbach, Joe – Trustee	8,250.00	3,191.77
Johal, Christine – Trustee	6,000.00	546.45
Ludu, Roxanne – Trustee	6,000.00	1,350.25
Makichuk, Laurie – Chairperson	13,200.00	1,339.33
McKean, Kevin – Trustee	1,000.00	1,690.15
Scott, Paula - Trustee	6,000.00	2,035.63
Zerr, Brad – Trustee	6,000.00	730.00
Kirzinger, Earl – Trustee	5,000.00	1,500.00

8. SALARIES

The following listing includes total salaries paid to all employees of the Division. (Contracted services are not included in this section but appear in Section 7).

Number of Staff	Salary Range
1	\$ 150,000 – 159,999
2	140,000 – 149,999
1	130,000 – 139,999
0	120,000 – 129,999
0	110,000 - 119,999
2	100,000 - 109,999
4	90,000 - 99,999
13	80,000 - 89,999
48	70,000 - 79,999
18	60,000 - 69,999
27	50,000 - 59,999
34	40,000 - 49,999
33	30,000 - 39,999
44	20,000 - 29,999
42	10,000 - 19,999
81	Less than 10,000

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.

Travel expenses, car allowances, membership fees and any other funds paid directly to the individual or on his/her behalf are listed below when the cumulative total exceeds \$2,000.00.

Travel and Expenses if in excess of \$2,000.

NAME	TRAVEL EXPENSE	CAR ALLOWANCE	FEES & BENEFITS
Mr. Tom Schinold	\$3,822.09	\$3,000.00	\$3,537.80
Mr. Doug Robertson	\$17,829.01	\$3,000.00	\$4,028.84
Mr. Kevin Kusch	\$22,228.99	****\$12,000.00	\$4,028.84
Mr. Aubrey Patterson	\$12,992.63	\$3,000.00	\$4,028.84

**** Mr. Kusch paid out for Car Allowance for 2006-07; 2007-08; 2008-09; 2009-10

9. EXPENDITURES IN EXCESS OF \$10,000

This section of the public accounts contains payments made by the Division which total \$10,000 or more for the year. It includes the name of the contractor/supplier and a brief description of what was supplied.

Name	Purpose	Amount
Receiver General of Canada	Payroll Deductions	\$3,542,348.91
Minister of Finance - Alberta	Foundation Grant - Tax Payment	\$1,186,484.64
Saskatchewan Teachers Federation	Payroll Deductions	\$850,514.00
AODBT (Architects)	New St. Thomas / St. Thomas Portables / Division office Development / Bus Garage	\$541,266.25
Modus Modular Structures Inc.	St. Thomas Portables	\$499,007.25
Municipal Employees Pension Plan	Payroll Deductions	\$429,743.64
Roberston Moskal Sarsons (In Trust-ET Bourassa Holdings Ltd)	Land Purchase / Legal Fees	\$405,513.13
Enmax Energy	Utilities	\$258,892.08
CDW Canada	Computer Supplies/Services	\$247,012.81
Saskatchewan School Board Assoc	Employee Benefits; Seminars	\$215,497.78
Evolution Technologies	Classroom Equipment	\$148,167.60
Gas Alberta	Utilities	\$110,695.70
CUETS Mastercard	Materials & Supplies Charged on Credit Card	\$101,067.30
Lloydminster Co-op	Bus Fuel	\$97,259.75
SRB	Computer Supplies/Services	\$96,309.36
Covergint Technologies Ltd	Security Systems	\$77,851.21
IKON Office Supplies	Photocopy machine purchase & repairs	\$70,958.46
Learning Resources Center	Textbooks	\$61,988.26

Name (continued from page 6)	Purpose	Amount
Grocery People	Cafeteria Food Supplies	\$56,826.11
City of Lloydminster	Utilities, facility rentals	\$54,727.80
Marsh Canada	Insurance	\$52,944.00
Apple Canada	Computer Supplies/Services	\$49,553.59
Border Driver Education Ltd.	Student Driver Education	\$48,957.00
Bexson Construction	Minor Renovations	\$45,455.46
J & R Automotive	Bus Repairs	\$44,676.09
Pinnacle Distributions	Caretaking/Maintenance Supplies	\$43,271.98
Sobey's	Cafeteria Food Supplies / Community School Supplies	\$43,185.15
Axia Supernet Ltd.	Internet Services	\$42,441.62
Agland / Agline	Equipment Purchase & Repairs	\$41,369.61
Advantage Sports	Phys. Ed Equipment / Supplies	\$40,860.75
Unisource	Caretaking/Maintenance Supplies	\$37,361.31
Grand & Toy	Materials & Supplies	\$36,226.62
Workers Compensation - Alberta	Workers Compensation Premiums	\$33,088.13
Saputo	Cafeteria Food Supplies/ School Milk Supplies	\$32,621.04
Trade West	St. Thomas Portables Furniture	\$31,550.78
Premier Agendas	Materials & Supplies	\$29,355.82
Alberta Teachers Retirement Fund	Payroll Deductions	\$27,597.83
Dieleman Sales	Fundraiser Supplier	\$26,381.52
Bee J's Stationers Inc.	Materials & Supplies	\$26,200.74
Bar Engineering	Engineering Bus Garage	\$25,890.54
Pearson Canada	Textbooks	\$23,867.08
Concentra Financial	Payroll Deductions	\$23,347.01
Century Roofing & Sheet Metal Ltd.	Minor Renovations	\$22,388.10
St. Johns Music	Band Instruments / Supplies	\$21,750.02
Lamon, Pamela	Speech Language Services	\$21,404.07
Cheneliere Education Inc.	Printed Materials	\$20,229.82
Signs n More	Promo Materials / School Student Clothing	\$20,069.31
Jostens	School Photos / Graduation	\$19,337.89
Canadian Community Reading Program	Fundraiser Supplier	\$18,578.85
Teachers Superannuation Commissions	Teacher Pensions	\$18,330.00
Staples	Materials & Supplies	\$18,181.03
Bell Canada	Internet Services	\$17,840.03
Scholastic Book Fair	Fundraiser Supplier	\$17,666.32
Meridian Painting	Contracted Maintenance	\$17,535.00
First Lutheran Church Nursery School	Contracted Services - Special Needs Students	\$17,425.41
Wilkinson Livingston Stevens	Audit Fees	\$16,957.50

Name (continued from page 7)	Purpose	Amount
Xerox	Photocopy machine purchase & repairs	\$16,780.57
Kondro Electric	Maintenance Expenses	\$16,741.13
Valley C Construction Ltd	Bus Garage Land Development	\$16,692.38
Saskatchewan Government Insurance	Bus & Vehicle Licensing	\$16,414.00
Teachers Superannuation Fund	Payroll Deductions	\$15,929.37
Suncorp Valuations	Insurance & Capital Assets Review	\$15,828.75
Shannahan's Building	Construction Materials	\$15,803.56
Coca-Cola	Cafeteria Supplies	\$15,528.72
Blue Imp	Outside Furniture	\$15,369.90
Kvill Brothers Construction	Construction Contractor	\$15,251.92
Dudding Coach Lines	Field Trip Transportation	\$15,120.00
Quick Pick Waste Disposals	Garbage Removal	\$14,791.31
Garon Coach Lines Ltd	Field Trip Transportation	\$14,490.00
Axe Music	Classroom Equipment	\$14,321.35
Scholastic Canada Ltd.	Printed Materials	\$14,205.52
Saskatchewan Catholic School Boards Assoc	Membership Dues	\$14,041.00
Wal-Mart	community School / SCC Programs	\$13,636.66
Makichuk, Laurie	Board Member Indemnities / Travel	\$13,308.08
Vic Juba Community Theatre	Community Theatre Support	\$13,242.51
VisTek	Computer Supplies/Services	\$12,983.09
LEADS	Admin. Membership Fees/Benefits	\$12,851.52
Canadian Conference of Catholic Bishops	Printed Materials	\$12,714.04
Twidale, Rene	Contracted Maintenance	\$12,652.00
Edmonton Public Schools	Resource Materials	\$12,538.57
Telus Mobility	Blackberry Services	\$12,409.47
Midwest Floorcovering	Minor Renovations	\$11,828.15
Hamel's Meat Market	Fundraiser Supplier	\$11,532.00
Iron Jet Promotions	Promo Materials / School Student Clothing	\$11,528.39
Halbach, Joe	Board Member Indemnities / Travel	\$11,414.56
Sportfactor	Phys. Ed Equipment / Supplies	\$11,254.77
Richardson's Jewellry	Graduation / Service Awards	\$11,143.65
Nelson Lumber Company Ltd.	Maintenance Expenses	\$11,118.66
Lloydminster Exhibition Association	Facility Rental / Grad Banquet	\$10,739.89
Pheonix Fire Systems	Fire System Inspections & Repairs	\$10,667.65
Linktel Communications	Computer Supplies/Services	\$10,423.21
Telus	Telephone	\$10,376.56