

## NESD Regular Board Meeting

DATE: Tuesday, November 21, 2023

TIME: 1:30 pm (following the NESD Organizational Meeting)

LOCATION: North East School Division Office, 402 Main Street, Melfort, SK

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### 1 CALL TO ORDER

### 2. LAND ACKNOWLEDGEMENT

### 3. DECLARATION OF CONFLICT OF INTEREST

### 4. ADOPTION OF AGENDA

- Proposed Motion: That the agenda be adopted (as presented) or (as amended).

### 5. ADOPTION OF MINUTES:

- That the minutes of the [October 24, 2023 Regular Board Meeting](#) be adopted as presented/amended.

### 6. DELEGATIONS & SPECIAL PRESENTATIONS -

- *None*

### 7. CONSENSUS AGENDA ITEMS

- Proposed motion: That the Board moved that the following consent items be approved as presented and that the Board receive the following items as information:
  - Correspondence
  - [Administrative Policies:](#)
    - AP 409 - Discipline - AMENDED
    - AP 607 - Family Life and Sex Education - AMENDED
    - AP 612 - Distance Learning - NEW

### 8. DISCUSSION/DECISION - BOARD DIRECTION

#### A. New Business

1. [Correction of May 30, 2023 Motion](#)
2. [Broadway School Sale Agreement](#)
3. [Temporary Reduction of Board Members](#)
4. [Funding for the Flags and Flagpoles](#)
5. [Preventative Maintenance and Renewal \(PMR\) - Carryforward projects](#)
6. [Use of Designated Assets Restricted by External Sources](#)

#### B. Monitoring and Reporting Items

1. [2023-2024 Financial Report](#)
2. [Audited Financial Statement](#)
3. [Annual Report](#)
4. [School Level Priority Action Plans](#)

## C. Board of Education Strategic Direction Items

1. *NONE*

### 9. INFORMATION ITEMS

#### 1. [Administrative Procedures](#)

- AP 409 - Discipline - AMENDED
- AP 607 - Family Life and Sex Education - AMENDED
- AP 612 - Distance Learning - NEW

### 10. CORRESPONDENCE - [2023-2024 Correspondence](#)

- MoE - [Provincial Education Plan - letter to Board Chairs](#)
- NEWS RELEASE - [Changes coming to Graduation Credit requirements](#)

### 11. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION - [2023-2024 SSBA](#)

- [Public Section - Update - Oct. 31, 2023](#)
- [Public Section - AGM - Nov. 2023](#)

### 12. READINGS

### 13. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

### 14. IN-CAMERA SESSION

### 15. ADJOURNMENT

### 16. TEN-MINUTE RECESS AND MEDIA INTERVIEWS (if necessary)

### 17. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

**NORTH EAST SCHOOL DIVISION  
BOARD MEETING MINUTES  
Tuesday, October 24, 2023**

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**MINUTES OF A MEETING:** of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, October 24, 2023, at 1:30pm at the William Mason School in Choceland, SK.

**TRUSTEES:**

Kathrene Bank  
Kevin Graham – Chair  
Sherri Hanson  
Dustin Kelsey  
Lori Kidney  
Ted Kwiatkowski  
Marla Walton

**NESD ADMINISTRATION:**

Director of Education: Stacy Lair  
Supt. of Business Admin.: Wanda McLeod

	<b><u>CALL TO ORDER</u></b> at 2:05 pm.	
	<b><u>LAND ACKNOWLEDGMENT</u></b> M. Walton provided the following land acknowledgement. <i>“Today we are reminded that William Mason School is on Treaty Six territory and the homeland of the Métis. We are grateful to have the opportunity to work and learn together on this land. We will work towards true reconciliation and respectful partnerships.”</i>	
	<b><u>DECLARATION OF CONFLICT OF INTEREST</u></b>	
	There was no conflict of interest declared.	
	<b><u>ADOPTION OF AGENDA</u></b>	
2023-10-79	T. Kwiatkowski moved that the agenda be adopted as presented.	<i>CARRIED</i>
	<b><u>MINUTES</u></b>	
2023-10-80	K. Bank moved That the minutes of the <a href="#">September 19, 2023 Regular Board Meeting</a> be adopted as presented.	<i>CARRIED</i>
	<b><u>DELEGATIONS and SPECIAL PRESENTATIONS:</u></b> <ul style="list-style-type: none"> <li>• <i>William Mason School Celebrations by Trevor Davidson, William Mason School Principal at 1:30 pm.</i></li> </ul>	
	<b><u>CONSENSUS ITEMS</u></b>	
2023-10-81	K. Graham moved that AP 607 – Family Life and Sex Education (amended) be removed from the Consensus Items and that the Board approve the other consent items as presented and received as information: <ul style="list-style-type: none"> <li>○ Correspondence</li> <li>○ <a href="#">Out of Province Travel</a></li> <li>○ <a href="#">Administrative Policies:</a> <ul style="list-style-type: none"> <li>▪ AP 203 - SCC Local Budget (amended)</li> </ul> </li> </ul>	<i>CARRIED</i>

	<ul style="list-style-type: none"> <li>▪ AP 405 – Hours of Operation (amended)</li> <li>▪ AP 406 – Student Supervision (amended)</li> <li>▪ AP 407 – Student Conduct (amended)</li> <li>▪ AP 410 – Safe Schools (amended)</li> <li>▪ AP 412 – Access to Schools (amended)</li> <li>▪ AP 413 – Administering Medication and Treatment (amended).</li> </ul>	
	<b><u>NEW BUSINESS</u></b>	
2023-10-82	L. Kidney moved that the Board approve there will be no submission made to the Ministry of Education for the 2023-24 Relocatable Classroom Program Application.	<i>CARRIED</i>
2023-10-83	D. Kelsey moved that, as required by subsection 10(3) of The School Division Administration Regulations, the office for Sub-Division No. 5 is hereby declared to be vacant and the Minister will be immediately notified of the vacancy.	<i>CARRIED</i>
2023-10-84	M. Walton moved that the Minister is hereby requested to issue a Minister’s Order permitting the Board of Education for North East School Division to operate without a member for Sub-Division No. 5 until the next general election, statutorily set on November 13, 2024.	<i>CARRIED</i>
2023-10-85	M. Walton moved that the Board approve the revised board policy: BP 101 – Foundations and Direction.	<i>CARRIED</i>
	<b><u>MONITORING AND REPORTING ITEMS</u></b>	
2023-10-86	L. Kidney moved that the Board of Education has received the report on enrolments of the schools for the North East School Division as of September 30, 2023, and found it acceptable.	<i>CARRIED</i>
2023-10-87	S. Hanson moved that the Board approves the Human Resources Report for the time period of September 1, 2023 to October 20, 2023.	<i>CARRIED</i>
2023-10-88	D. Kelsey moved that the Board accept the October 2023 Balanced Scorecard report with additional graduation rate details as presented.	<i>CARRIED</i>
2023-10-89	M. Walton moved that the Board of Education has reviewed the 2023-2024 goals of the Director of Education and found them acceptable.	<i>CARRIED</i>
	<b><u>STRATEGIC DIRECTION ITEMS</u></b>	
2023-10-90	L. Kidney moved that the Board approve that Kevin Graham, Board Chair, will be allocated eight votes and Marla Walton, Vice-Chair, will be allocated seven votes at the Saskatchewan School Board Association 2023 Annual General Meeting.	<i>CARRIED</i>
	<b><u>ADJOURNMENT</u></b>	
2023-10-91	T. Kwiatkowski moved that the Board Meeting adjourn at 3:30 pm.	<i>CARRIED</i>



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Administrative Procedures

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

In accordance with [AP306 Procedure Making](#), feedback is requested from stakeholders for new and significantly changed administrative procedures. After the feedback is received, the Director approves the changes before the administrative procedure is taken to the Board as an information item. The Director also reports housekeeping changes to the Board.

## CURRENT STATUS

The NESD Executive Council is currently reviewing all the North East School Division Administrative Procedures.

## RECOMMENDATION

For the November 21, 2023 Board Meeting, the following [Administrative procedures](#) are ready for the Board to review:

- AP 409 – Discipline - AMENDED
- AP 607 - Family Life and Sex Education – AMENDED
- 612 – Distance Learning - NEW

PREPARED BY	DATE	ATTACHMENTS
Triki Zenner, Administrative Assistant to the Director	November 16, 2023	<a href="#">Administrative Procedures</a>



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Correction to May 30, 2023 Board Motion

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

On May 30, 2023, the Board passed the following motion during the public meeting:

That beginning with the 2023-2024 school year, the attendance area for Arborfield School of the North East School Division No. 200 will be allotted to the Carrot River attendance area for grades 7 to 12 in accordance with the *2023-24 Arborfield Boundary Change Report*.

And that the proposed changes will be communicated in local area papers and correspondence will be sent to the affected families;

And that the Board will be accepting written submissions and/or delegations sharing any concerns about the proposed changes at the June 20, 2023 Regular Board Meeting.

However, this had been a last minute change the day before the board meeting (as a result of input from the Arborfield community) and the following motion was mistakenly reflected in the May 30, 2023 minutes that were approved by the Board:

That beginning with the 2023-2024 school year, the attendance area for Arborfield School of the North East School Division No. 200 will be allotted to the Carrot River *and Tisdale* attendance area for grades 7 to 12 in accordance with the *2023-24 Arborfield Boundary Change Report*.

And that the proposed changes will be communicated in local area papers and correspondence will be sent to the affected families;

And that the Board will be accepting written submissions and/or delegations sharing any concerns about the proposed changes at the June 20, 2023 Regular Board Meeting.

All information provided to the Board at the May 30, 2023 meeting provided back-up and a suggested motion for that only included mention of Carrot River. Information provided to families and in the local area papers and on the NESD website is consistent with the motion that only includes Carrot River. The June 21, 2023 motion that finalized this process was also consistent with the first motion – and the *2023-24 Arborfield Boundary Change Report* only included Carrot River.

## CURRENT STATUS

Administration apologizes for this error and would like to correct it with the following board motion.

## RECOMMENDATION



# NESD Board of Education

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**Proposed motion:**

That the Board move to amend Motion 2023-05-46, adopted at the June 20, 2023 meeting, by striking out “and Tisdale” so that the motion would be:

Moved that beginning with the 2023-2024 school year, the attendance area for Arborfield School of the North East School Division No. 200 will be allotted to the Carrot River attendance areas for grades 7 to 12 in accordance with the *2023-24 Arborfield Boundary Change Report*.

And that the proposed changes will be communicated in local area papers and correspondence will be sent to the affected families;

And that the Board will be accepting written submissions and/or delegations sharing any concerns about the proposed changes at the June 20, 2023 Regular Board Meeting.

PREPARED BY	DATE	
Wanda McLeod, Superintendent of Business Administration	November 9, 2023	



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Ministry of Education – Broadway School Sale Agreement Designated Asset

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

The financial statements of the school division include Schedule F: Details of Designated Assets. Within this schedule is \$50,556 that resulted in the sale of the former Broadway School. This amount is held by the school division and is to be used as a portion of the Ministry of Education’s funding when a major capital project takes place.

## CURRENT STATUS

Administration would like to request a motion from the Board so the Broadway School Sale Agreement funds could be used as a portion of the funding from the Ministry of Education for the Carrot River replacement school.

## RECOMMENDATION

### Proposed board motion:

That the Board approves the use of the Broadway School Sale Agreement funds of \$50,556 as a portion of the grant from the province for the replacement school in Carrot River.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 9, 2023	



## North East School Division No. 200

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
New school in Carrot River - donations	177,774	66,649	-	244,423
School generated funds	1,026,326	1,342,069	1,193,014	1,175,381
<b>Total Jointly Administered Funds</b>	<b>1,204,100</b>	<b>1,408,718</b>	<b>1,193,014</b>	<b>1,419,804</b>
<b>Ministry of Education</b>				
Broadway School sale agreement	50,556	-	-	50,556
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	360,000	200,000	165,671
Early Years Family Resource Centre	-	215,000	1,778	213,222
Early Learning and Intensive Supports (ELIS)	-	150,000	78,018	71,982
New School in Carrot River - capital funding	-	504,243	-	504,243
Board share of new school in Carrot River	678,381	-	-	678,381
PMR maintenance project allocations	3,955,830	1,700,580	1,597,466	4,058,944
<b>Total Ministry of Education</b>	<b>5,028,768</b>	<b>2,929,823</b>	<b>1,877,262</b>	<b>6,081,329</b>
<b>Total</b>	<b>6,232,868</b>	<b>4,338,541</b>	<b>3,070,276</b>	<b>7,501,133</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Chemistry labs in schools - chemical clean-up	68,961	-	68,961	-
School budget carryover	541,982	1,083,837	1,115,867	509,952
Visible learning	170,000	-	170,000	-
<b>Total curriculum and student learning</b>	<b>780,943</b>	<b>1,083,837</b>	<b>1,354,828</b>	<b>509,952</b>
<b>Facilities</b>				
Hudson Bay School project	35,489	-	15,420	20,069
New School in Carrot River - Interest	-	72,189	-	72,189
Non-school buildings	786,913	2,000,000	-	2,786,913
Unexpected School Maintenance	-	2,845,511	-	2,845,511
<b>Total facilities</b>	<b>822,402</b>	<b>4,917,700</b>	<b>15,420</b>	<b>5,724,682</b>
<b>Information technology</b>				
Computer software replacement and software upgrade	259,745	-	-	259,745
Surveillance equipment replacement	153,737	-	-	153,737
<b>Total information technology</b>	<b>413,482</b>	<b>-</b>	<b>-</b>	<b>413,482</b>
<b>Other</b>				
Contingency	4,825,600	-	4,825,600	-
School improvement initiative	63,861	-	-	63,861
Teachers for diversity and small schools	1,845,511	-	1,845,511	-
<b>Total Other</b>	<b>6,734,972</b>	<b>-</b>	<b>6,671,111</b>	<b>63,861</b>
<b>Transportation</b>				
Bus fleet renewal	1,283,063	1,825,600	1,400,961	1,707,702
Vehicle replacements	41,726	238,961	98,755	181,932
<b>Total transportation</b>	<b>1,324,789</b>	<b>2,064,561</b>	<b>1,499,716</b>	<b>1,889,634</b>
<b>Total</b>	<b>10,076,588</b>	<b>8,066,098</b>	<b>9,541,075</b>	<b>8,601,611</b>
<b>Total Designated Assets</b>	<b>16,309,456</b>	<b>12,404,639</b>	<b>12,611,351</b>	<b>16,102,744</b>

(Note 13)



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Sub-Division 5 Vacancy

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

Subdivision 5 trustee member Tyson Waldner vacated his position as of October 24, 2023. At the October board meeting, the following motions passed:

- That, as required by subsection 10(3) of The School Division Administration Regulations, the office for Sub-Division No. 5 is hereby declared to be vacant and the minister will be immediately notified of the vacancy.
- That the Minister is hereby requested to issue a Minister’s Order permitting the Board of Education for North East School Division to operate without a member for Sub-Division No. 5 until the next general election statutorily set on November 13, 2024.

## CURRENT STATUS

The Ministry of Education will need additional information about which remaining board member will be responsible for Sub-Division No. 5. Lori Kidney has agreed to take on the duties as the board member responsible for Star City and Naicam schools as well as her current role as the board member of Sub-Division No. 6.

## RECOMMENDATION

### Proposed board motion:

That the Board approve:

- The member elected for Subdivision No. 6 of the North East School Division will also accept the office for Sub-Division No. 5 effective October 24, 2023 until a new member is elected and accepts office for Sub-Division No. 5 following the next general election in November 2024.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education Wanda McLeod, Superintendent of Business Administration	November 10, 2023	



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Flagpoles and Flags

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

Bill 137 of the provincial government – known as *The Education (Parents’ Bill of Rights) Amendment Act, 2023* was introduced during the fall of 2023 and included a new requirement for flags at the schools in Saskatchewan. Subsection 184 (1) of the act reads: “Subject to the regulations, every school shall provide for the display of the flag of Saskatchewan and Canada outside and inside the school building.” The schools at the North East School Division currently have a flag of Canada but not Saskatchewan outside the school buildings.

## CURRENT STATUS

When the 2023-24 budget was developed, the need for another flagpole and the Saskatchewan flag was not known. As a result, Administration would like to request additional funds to be used in 2023-24 to cover the cost of the additional flag and flagpole at each of the 19 schools of the division. (The school division is not responsible for the facilities of the Hutterite schools.)

## RECOMMENDATION

### Proposed board motion:

That the Board approve the use of up to \$95,000 from unrestricted accumulated surplus for the additional flagpole and flag at the schools of the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 10, 2023	



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Preventative Maintenance and Renewal (PMR) Projects

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

The 2022-23 PMR listing was approved by the Board on May 17, 2022.

On November 22, 2022, the Board passed the following motion:

- That the Board approves the replacement of three boilers at Porcupine Plain School; Administration will first apply for Emergent Funding from the Ministry of Education and if this is not successful or only partially successful, Preventative Maintenance and Renewal funding of up to \$635,000 will be used to fund the project.

## CURRENT STATUS

By August 31, 2023, approximately \$382,000 had been spent on the new boilers for Porcupine Plain School. There is approximately \$40,000 remaining to complete this work during the 2023-24 fiscal year. The project will be under budget. The budget for this project was provided by an engineer.

The video security system installation was not complete by August 31, 2023. In addition, Administration will need to complete some work at each location, so the schools have more flexibility for unlocking the doors for extended periods of time (for example, student led conferences, etc.). The total cost of the video security system will be approximately \$115,000 and the budget was \$150,000.

## RECOMMENDATION

### Proposed Board Motion

That the Board approves projects totaling up to \$88,000 that were approved by the Board on May 17, 2022, in the 2022-23 Preventative Maintenance and Renewal plan and/or approved by the Board during 2022-23 fiscal year will be carried forward and completed in the 2023-24 fiscal year; the projects will be funded with the provincial Preventative Maintenance and Renewal Grant.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	November 10, 2023	<ul style="list-style-type: none"> <li>• Revised PMR Project Listing for 2023-24</li> </ul>

## **North East School Division: Preventative Maintenance and Renewal Plan**

### **2023-24**

TMSS	Replace roof sections 3,5,6,7,9,13,14 (portion funded by Tisdale facility partners not included in budget)	\$ 1,125,000
L P Miller Comprehensive	Replace roof section 1- auto shop, second floor roof sections 17 & 18	1,200,000
Carrot River Valley School	Replacement school	901,910

PMR projects approved for 2023-24 and included in the 2023-24 budget **\$ 3,226,910**

Additional Projects from 2022-23 carried into 2023-24:

Porcupine Plain School	Boiler replacement 88% complete	40,000
Division Wide	Install video security at the doors of the schools and division office - remaining schools	48,000

**Total expected PMR projects during 2023-24 **\$ 3,314,910****



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Use of Designated Assets Restricted by External Sources

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

The Ministry of Education provides funds for specific programs. At yearend, the funds remaining are reported in Schedule F of the financial statements.

## CURRENT STATUS

Administration would like to request the use of the following funds:

- \$165,671 from Invitational Shared Services Initiatives (ISSI)
- \$213,222 from Early Years Family Resource Centre
- \$71,982 from Early Learning and Intensive Supports (ELIS).

The funds will be used as restricted by the province for the above noted programs.

## RECOMMENDATION

### Proposed Board Motion

That the Board approves the use of the following funds during the 2023-24 fiscal year from the Designated Assets Restricted by External Sources:

- \$165,671 from Invitational Shared Services Initiatives (ISSI)
- \$213,222 from Early Years Family Resource Centre
- \$71,982 from Early Learning and Intensive Supports (ELIS).

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 10, 2023	<ul style="list-style-type: none"> <li>• Schedule F: Detailed Designated Assets (from the draft 22-23 financial statements)</li> </ul>

## North East School Division No. 200

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
(Note 13)				
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
New school in Carrot River - donations	177,774	66,649	-	244,423
School generated funds	1,026,326	1,342,069	1,193,014	1,175,381
<b>Total Jointly Administered Funds</b>	<b>1,204,100</b>	<b>1,408,718</b>	<b>1,193,014</b>	<b>1,419,804</b>
<b>Ministry of Education</b>				
Broadway School sale agreement	50,556	-	-	50,556
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	360,000	200,000	165,671
Early Years Family Resource Centre	-	215,000	1,778	213,222
Early Learning and Intensive Supports (ELIS)	-	150,000	78,018	71,982
New School in Carrot River - capital funding	-	504,243	-	504,243
Board share of new school in Carrot River	678,381	-	-	678,381
PMR maintenance project allocations	3,955,830	1,700,580	1,597,466	4,058,944
<b>Total Ministry of Education</b>	<b>5,028,768</b>	<b>2,929,823</b>	<b>1,877,262</b>	<b>6,081,329</b>
<b>Total</b>	<b>6,232,868</b>	<b>4,338,541</b>	<b>3,070,276</b>	<b>7,501,133</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Chemistry labs in schools - chemical clean-up	68,961	-	68,961	-
School budget carryover	541,982	1,083,837	1,115,867	509,952
Visible learning	170,000	-	170,000	-
<b>Total curriculum and student learning</b>	<b>780,943</b>	<b>1,083,837</b>	<b>1,354,828</b>	<b>509,952</b>
<b>Facilities</b>				
Hudson Bay School project	35,489	-	15,420	20,069
New School in Carrot River - Interest	-	72,189	-	72,189
Non-school buildings	786,913	2,000,000	-	2,786,913
Unexpected School Maintenance	-	2,845,511	-	2,845,511
<b>Total facilities</b>	<b>822,402</b>	<b>4,917,700</b>	<b>15,420</b>	<b>5,724,682</b>
<b>Information technology</b>				
Computer software replacement and software upgrade	259,745	-	-	259,745
Surveillance equipment replacement	153,737	-	-	153,737
<b>Total information technology</b>	<b>413,482</b>	<b>-</b>	<b>-</b>	<b>413,482</b>
<b>Other</b>				
Contingency	4,825,600	-	4,825,600	-
School improvement initiative	63,861	-	-	63,861
Teachers for diversity and small schools	1,845,511	-	1,845,511	-
<b>Total Other</b>	<b>6,734,972</b>	<b>-</b>	<b>6,671,111</b>	<b>63,861</b>
<b>Transportation</b>				
Bus fleet renewal	1,283,063	1,825,600	1,400,961	1,707,702
Vehicle replacements	41,726	238,961	98,755	181,932
<b>Total transportation</b>	<b>1,324,789</b>	<b>2,064,561</b>	<b>1,499,716</b>	<b>1,889,634</b>
<b>Total</b>	<b>10,076,588</b>	<b>8,066,098</b>	<b>9,541,075</b>	<b>8,601,611</b>
<b>Total Designated Assets</b>	<b>16,309,456</b>	<b>12,404,639</b>	<b>12,611,351</b>	<b>16,102,744</b>



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Financial Information for the year ending August 31, 2023

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

Financial reports are provided to the Board on a quarterly basis. This is the final financial report for the 2022-23 year end.

## CURRENT STATUS

Please find attached the financial report for the year ending August 31, 2023.

Please contact Wanda McLeod, Superintendent of Business Administration, with any specific questions prior to the Committee of the Whole meeting. Any questions will be answered during the meeting.

## RECOMMENDATION

### Proposed Board Motion:

That the Board accepts the financial report for the year ending August 31, 2023.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 15, 2023	<ul style="list-style-type: none"> <li>2022-23 Financial Report</li> </ul>





# North East School Division

Box 6000, 402 Main St.  
Melfort, SK S0E 1A0

Phone: (306) 752-5741  
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Website: [www.nesd.ca](http://www.nesd.ca)

**TO:** Board of the North East School Division

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**FROM:** Wanda McLeod, CPA, CA

**DATE:** November 17, 2023

**RE:** Financial Report for the Year Ended August, 31, 2023

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The following information is based on the draft financial statements of the North East School Division.

This memo includes additional details regarding the revenues, expenses, cash requirements and accumulated surplus. As a result, it is important that this document be used in conjunction with the *Statement of Operations, Statement of Cash Requirements, Statement of Accumulated Surplus and Statement of Tangible Capital Assets.*

## STATEMENT OF OPERATIONS

### Revenues

#### **Grants**

The provincial grants totaled approximately \$77.7 million at year end. This amount includes the operating and other Ministry of Education grants. The overall impact of the December operating grant (that takes into account the September 30, 2022 actual school enrolments) resulted in approximately \$588,000 additional funding. The total increase in funding amount takes into account the grant calculation for the federally funded students and the students who are enrolled in the Adult Basic Education program at Cumberland College.

Preventative Maintenance and Renewal (PMR) funding was under budget at year-end by approximately \$200,000, as the Ministry announced a payment in the amount of \$1,700,580 on provincial budget day in March 2023, compared to the approximately \$1.9 million that was budgeted.

For 2022-23, there is a provincial capital grant of \$10.7 million included in the budget for the construction of the new kindergarten to grade twelve school in Carrot River. During 2022-23, \$18.7 million was recognized in capital funding. The actual capital grants are more than budget due to the amount of work completed during 2022-23. In addition, approximately \$1.6 million of the capital funding relates to work that was completed during the 2021-22 fiscal year. In 2021-22, there was no capital funding recognized.

#### **Tuition and Related Fees**

The tuition and related fee revenues are under budget. There were less federally funded students enrolled at the school division compared to what was anticipated at budget time.

### **School Generated Funds**

School generated funds are 131% of the budgeted amount (compared to 81% of the budget in prior year). The schools determine the budgets and completed more fundraising than anticipated at budget time. In 2021-22, there were less extra-curricular activities at the schools due to COVID-19 restrictions.

### **Complementary Services**

Complementary service revenues are 114% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten and other early years' programs, grants for the outreach programs and mental health. Additional funding for the Early Learning and Intensive Support Program was received in 2022-23 and this was not anticipated at budget.

### **External Services**

External services revenues are 199% of the budgeted amount. External services are comprised of cafeteria sales, and grant funding for the Invitational Shared Services Initiative (ISSI) and the Tisdale Early Years and Family Resource Centre. New in 2022-23, drivers' education grants from SGI are reported as External Services revenue. In prior years, this was reported as Grants. The North East School Division is the accountable partner for the Early Years Family Resource Centre and was provided a grant of \$215,000 by the provincial government, which had not been anticipated at budget time.

During 2022-23, \$300,000 was received for ISSI revenue and the budget for ISSI revenue was \$120,000:

- \$100,000 was received for James Smith Cree Nation that was not expected at budget time;
- \$20,000 less was received than expected at budget time for Yellow Quill First Nation and Kinistin Saulteaux Nation;
- \$100,000 was received early for the 2023-24 fiscal year.

### **Other Revenue**

Other revenue is over the budget at year end due to interest rates being higher than anticipated at budget time causing interest income to be more, donations received for the sitework for the new school in Carrot River (not included in the budget), insurance proceeds for the Arborfield litigation (not included in the budget). Starting in 2022-23, the school division no longer charges the daycares rental fees and this reduction in expected revenue was not reflected in the budget. The province has been providing funds that relate to the space occupied by the daycares. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category.

### **Expenses**

#### **Governance**

Governance expenses are 91% of the budgeted amount. There were less professional development costs of the board and the Saskatchewan School Board Association (SSBA) membership fee was less than expected.

#### **Administration**

Administration expenses are 103% of budget. The legal fees associated with the Arborfield litigation are included in Administration and were not budgeted. The financial statements reflect an equal amount from insurance that will cover these fees.

**Instruction**

Total instruction expenses are 97% of the budgeted amount.

Instruction expenses are under budget primarily due to the following:

- Less substitute costs because of fewer professional development days than anticipated at budget time.
- There was one less teacher day in August in the 2022-23 school calendar compared to 2021-22.
- Amortization expense is approximately \$530,000 under budget. This is a non-cash item.
- Less actual full time equivalent (FTE) educational associates compared to budget due to difficulty finding the temporary educational associates. Many were hired during the year and not at the beginning.

**Plant**

Plant expenses are 96% of the budgeted amount. The caretakers' salary budget line averaged five FTE positions not being filled throughout the year. Any vacancies were difficult to fill, and this continues into 2023-24.

**Student Transportation**

Student transportation expenses are 95% of the budgeted amount. The fuel for school buses cost less than anticipated at budget time.

**Tuition and Related Fees**

The tuition and related fees relate to the number of students enrolled in the regional college adult basic education program at Suncrest College (formerly Cumberland College). Tuition and related fees are 67% of the budgeted amount. There were less students enrolled in this program compared to budget. The province provides the funding that is given to the College.

**School Generated Funds**

The school generated expenses are at 117% of the budget. The principals determine the school generated budgets. There has been an increase in fundraising and other activities over what was anticipated at budget time.

**Complementary Services**

Complementary services include costs associated with outreach workers, the pre-kindergarten programs in the division, mental health training supports and Early Learning and Intensive Supports Program. Complementary services are 104% of the budget. There was additional Early Learning and Intensive Supports Program funding which resulted in additional expenses for this program.

**External Services**

External services are 122% of the budget. External services include the costs associated with operating the cafeterias at MUCC and LP Miller Comprehensive School, as well as expenses related to ISSI and the Tisdale Early Years Family Resource Centre. There was \$120,000 included in the budget for ISSI; however, the funding and corresponding expenses for this program increased by \$80,000. Only a small amount has been reported during 2022-23 that relates to the Tisdale Early Years Family Resource Centre and this was not included in the budget.

**Other Expenses**

Other expenses are 110% of the budget. Other expenses include services charges, loss on sale of tangible capital assets and interest paid on the capital loan for the construction of the Hudson Bay

Community School. There were six school buses that were sold at a loss: they were not fully amortized but the cost to repair was too high to keep them operating.

#### **STATEMENT OF CASH REQUIREMENTS**

The Public Sector Accounting Standards (PSAS) provide statements that include items that do not have an impact on the cash of the school division (such as amortization expense) and omit purchases that do have an impact on cash flows (such as the purchase of tangible capital assets). When budgeting, it is more important to look at the full picture for the organization. This would include the purchase of tangible capital assets and the use of the accumulated surplus. The Statement of Cash Requirements provides additional detail for a more complete picture for the 2022-23 fiscal year of the school division.

#### **Amortization**

Amortization expense is under the budgeted amount. This is a non-cash item and is added back on the *Statement of Cash Requirements*.

#### **STATEMENT OF ACCUMULATED SURPLUS**

Please refer to the statement titled *Statement of Accumulated Surplus* for more information.

#### **STATEMENT OF TANGIBLE CAPITAL ASSET PURCHASES**

The tangible capital asset (TCA) purchases totaled approximately \$18.8 million at year end. Please refer to the *Statement of Tangible Capital Asset Purchases* for more information.

**NORTH EAST SCHOOL DIVISION**  
**Statement of Operations**  
**For the year ended August 31, 2023**

	2022-23				2021-22			
	Budget	Actual	Variance	%	Budget	Actual	Variance	%
<b>REVENUES</b>								
Grants	\$ 69,223,965	\$ 77,699,125	\$ (8,475,160)	112%	\$ 63,200,329	\$ 57,720,098	\$ 5,480,231	91%
Tuition and Related Fees	552,838	406,944	145,894	74%	486,440	445,036	41,404	91%
School Generated Funds	993,100	1,298,969	(305,869)	131%	1,049,475	846,568	202,907	81%
Complementary Services	731,154	830,679	(99,525)	114%	627,258	723,873	(96,615)	115%
External Services	470,000	935,797	(465,797)	199%	262,000	235,985	26,015	90%
Other Revenue	716,500	1,439,710	(723,210)	201%	530,000	878,602	(348,602)	166%
Total Revenues	<u>\$ 72,687,557</u>	<u>\$ 82,611,224</u>	<u>\$ (9,923,667)</u>	114%	<u>\$ 66,155,502</u>	<u>\$ 60,850,162</u>	<u>\$ 5,305,340</u>	92%
<b>EXPENSES</b>								
Governance	\$ 276,960	\$ 251,376	\$ 25,584	91%	\$ 265,060	\$ 229,249	\$ 35,811	86%
Administration	2,533,831	2,607,381	(73,550)	103%	2,613,186	2,446,164	167,022	94%
Instruction	43,849,531	42,509,315	1,340,216	97%	42,600,742	42,040,805	559,937	99%
Plant	10,404,873	9,985,848	419,025	96%	11,295,145	10,422,582	872,563	92%
Transportation	5,535,391	5,270,192	265,199	95%	4,832,957	4,873,504	(40,547)	101%
Tuition and Related Fees	187,230	124,640	62,590	67%	249,280	124,640	124,640	50%
School Generated Funds	957,086	1,116,130	(159,044)	117%	993,336	829,930	163,406	84%
Complementary Services	1,510,763	1,570,534	(59,771)	104%	1,470,776	1,471,323	(547)	100%
External Services	547,593	666,603	(119,010)	122%	361,232	321,185	40,047	89%
Other Expenses	265,623	291,272	(25,649)	110%	283,494	282,709	785	100%
Total Expenses	<u>\$ 66,068,881</u>	<u>\$ 64,393,291</u>	<u>\$ 1,675,590</u>	97%	<u>\$ 64,965,208</u>	<u>\$ 63,042,091</u>	<u>\$ 1,923,117</u>	97%
<b>Operating (Deficit)/Surplus for the Year</b>	<u><b>\$ 6,618,676</b></u>	<u><b>\$ 18,217,933</b></u>	<u><b>\$ (11,599,257)</b></u>		<u><b>\$ 1,190,294</b></u>	<u><b>\$ (2,191,929)</b></u>	<u><b>\$ 3,382,223</b></u>	

**NORTH EAST SCHOOL DIVISION**  
**Statement of Cash Requirements**  
**For the year ended August 31, 2023**

	<b>Budget 2022-23</b>	<b>Actual 2022-23</b>	<b>Variance</b>
<b>OPERATING SURPLUS FOR THE YEAR</b>	\$ 6,618,676	\$ 18,217,933	11,599,257
<b>Tangible Capital Assets:</b>			
(-) Purchases	(12,348,057)	(18,849,204)	(6,501,147)
(+) Proceeds from disposals	11,000	13,964	2,964
<b>Long Term Debt:</b>			
(-) Repayments of the year	(439,463)	(439,463)	-
(+) Debt issued during the year	-	-	-
<b>Non-cash items:</b>			
(+) Amortization expense	4,284,400	3,643,339	(641,061)
(+) Write-down of capital assets	-	-	-
(-) Gain (loss) on disposals of tangible capital assets	(11,000)	24,283	35,283
(+) Employee Future Benefits expenses	47,900	45,900	(2,000)
<b>Other cash requirements:</b>			
(-) Employee Future Benefits payments	(24,300)	(41,400)	(17,100)
<b>(DEFICIT)/SURPLUS CASH FOR THE YEAR</b>	<b>\$ (1,860,844)</b>	<b>\$ 2,615,352</b>	<b>\$ 4,476,196</b>
<b>ACCUMULATED SURPLUS CHANGES:</b>			
<b>Internally restricted:</b>			
School bus replacement (capital)	757,000	1,400,961	643,961
Vehicle replacement (capital)	50,000	98,755	48,755
School budget carryover (net change)	-	(1,268,265)	(1,268,265)
Hudson Bay School Project	-	270,991	270,991
New School in Carrot River - Interest	-	-	-
	<u>807,000</u>	<u>502,442</u>	<u>(304,558)</u>
<b>Unrestricted accumulated surplus timing difference (expenditures in 21-22 and grant in 22-23):</b>			
Funding from Ministry of Education for new school in Carrot River		(1,600,000)	(1,600,000)
<b>Externally restricted:</b>			
School generated funds (net change)	242,830	(149,055)	(391,885)
Invitational Shared Services Initiatives (ISSI)	-	(160,000)	(160,000)
Early Learning and Intensive Supports		(71,982)	(71,982)
Tisdale Early Years Family Resource Centre		(213,222)	(213,222)
New School in Carrot River - provincial funding		(504,243)	(504,243)
New School in Carrot River - donations	-	(66,649)	(66,649)
	<u>242,830</u>	<u>(1,165,151)</u>	<u>(1,407,981)</u>
<b>Preventative Maintenance and Renewal (PMR) Funding:</b>			
PMR - use of funds for projects	1,348,000	1,597,466	249,466
PMR - funding	(1,912,373)	(1,700,580)	211,793
	<u>(564,373)</u>	<u>(103,114)</u>	<u>461,259</u>
<b>NET CHANGE IN CASH POSITION (UNRESTRICTED)</b>	<b>\$ (1,375,387)</b>	<b>\$ 249,529</b>	<b>\$ 1,624,916</b>

**North East School Division No. 200**

**Statement of Accumulated Surplus**

**For the year ended August 31, 2023**

	<b>August 31 2022</b>	<b>Additions during the year</b>	<b>Reductions during the year</b>	<b>August 31 2023</b>
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
New school in Carrot River - donations	177,774	66,649	-	244,423
School generated funds	1,026,326	1,342,069	1,193,014	1,175,381
<b>Total Jointly Administered Funds</b>	<b>1,204,100</b>	<b>1,408,718</b>	<b>1,193,014</b>	<b>1,419,804</b>
<b>Ministry of Education</b>				
Broadway School sale agreement	50,556	-	-	50,556
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	360,000	200,000	165,671
Early Years Family Resource Centre	-	215,000	1,778	213,222
Early Learning and Intensive Supports (ELIS)	-	150,000	78,018	71,982
New School in Carrot River - capital funding	-	504,243	-	504,243
PMR maintenance project allocations	3,955,830	1,700,580	1,597,466	4,058,944
<b>Total Ministry of Education</b>	<b>4,350,387</b>	<b>2,929,823</b>	<b>1,877,262</b>	<b>5,402,948</b>
<b>Total - External Sources</b>	<b>5,554,487</b>	<b>4,338,541</b>	<b>3,070,276</b>	<b>6,822,752</b>
<b>Curriculum and student learning</b>				
Chemistry labs in schools - chemical clean-up	68,961	-	68,961	-
School budget carryover	541,982	1,083,837	1,115,867	509,952
Visible learning	170,000	-	170,000	-
<b>Total curriculum and student learning</b>	<b>780,943</b>	<b>1,083,837</b>	<b>1,354,828</b>	<b>509,952</b>
<b>Facilities</b>				
Board share of new school in Carrot River	678,381	-	-	678,381
Hudson Bay School project	35,489	-	15,420	20,069
New School in Carrot River - Interest	-	72,189	-	72,189
Non-school buildings	786,913	2,000,000	-	2,786,913
Unexpected School Maintenance	-	2,845,511	-	2,845,511
<b>Total facilities</b>	<b>1,500,783</b>	<b>4,917,700</b>	<b>15,420</b>	<b>6,403,063</b>
<b>Information technology</b>				
Computer software replacement and software upgrade	259,745	-	-	259,745
Surveillance equipment replacement	153,737	-	-	153,737
<b>Total information technology</b>	<b>413,482</b>	<b>-</b>	<b>-</b>	<b>413,482</b>
<b>Other</b>				
Contingency	4,825,600	-	4,825,600	-
School improvement initiative	63,861	-	-	63,861
Teachers for diversity and small schools	1,845,511	-	1,845,511	-
<b>Total other</b>	<b>6,734,972</b>	<b>-</b>	<b>6,671,111</b>	<b>63,861</b>
<b>Transpiration</b>				
Bus fleet renewal	1,283,063	1,825,600	1,400,961	1,707,702
Vehicle replacements	41,726	238,961	98,755	181,932
<b>Total transportation</b>	<b>1,324,789</b>	<b>2,064,561</b>	<b>1,499,716</b>	<b>1,889,634</b>
<b>Total</b>	<b>10,754,969</b>	<b>8,066,098</b>	<b>9,541,075</b>	<b>9,279,992</b>
<b>Unrestricted Accumulated Surplus</b>	<b>363,365</b>	<b>78,787,138</b>	<b>75,969,574</b>	<b>3,180,929</b>
<b>Total Designated Assets and Unrestricted Accumulated Surplus</b>	<b>11,118,334</b>			<b>12,460,921</b>

**NORTH EAST SCHOOL DIVISION**  
**Statement of Tangible Capital Asset Purchases**  
**For the year ended August 31, 2023**

	<b>Actual 2022-23</b>	<b>Budget 2022-23</b>	<b>Variance</b>
New school in Carrot River (note 1)	\$ 16,574,258	\$ 10,667,000	5,907,258
Computer hardware (note 2)	470,426	179,200	291,226
School buses (note 3)	1,400,961	757,000	643,961
Furniture and equipment (note 4)	83,185	277,218	(194,033)
Playground equipment (note 5)	34,783	236,844	(202,061)
Vehicles (note 6)	98,755	50,000	48,755
Computer software (note 7)	-	180,795	(180,795)
Tisdale Early Years Family Resource Centre Building (note 8)	186,836	-	186,836
Totals	<u>\$ 18,849,204</u>	<u>\$ 12,348,057</u>	<u>\$ 6,501,147</u>

Notes:

1. Construction of the new school in Carrot River started at the end of June 2022. The budget was based on the estimated grant funding that had been provided by the Ministry of Education. There was more work performed during 2022-23.
2. The video security systems were reported in the budget as an expense but it was later determined it would be best reported as a tangible capital asset. The Information Technology Services received approval from the Board to spend an additional \$200,000 that was originally in the 2021-22 budget.
3. Four school buses were ordered (and budgeted for) in 2021-22 but not delivered until 2022-23. This additional expenditure in 2022-23 was approved by the Board.
4. New two-way radios for all school buses was included as the furniture and equipment budget. The actual cost of each radio was less than the \$1,000 threshold for capitalization so they were reported as an expense.
5. Less playground equipment was purchased by the schools in 2022-23 than expected at budget time.
6. An additional replacement vehicle was purchased in 2022-23.
7. Information Technology Services included licensing as a software cost in their budget. This should have been reported as an expense. The implementation of Sparkrock for Human Resources/Payroll departments was expected in 2022-23 but did not happen.
8. The Tisdale Early Years Family Resource Centre facility was purchased in 2022-23 but not included in the budget. This program was approved by the province during 2022-23 and the purchase of the facility was approved by the Board.





# NESD Board of Education

Meeting Date: November 21, 2023

Topic: Audited Financial Statements for the year ending August 31, 2023

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Principle and Policy Item	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	<i>PUBLIC</i>

## BACKGROUND

At the Committee of the Whole meeting on November 21, 2023, Jonathan Neigum from MNP provided a presentation that included a review of the following reports:

- Draft audited financial statements for the year ending August 31, 2023
- MNP Audit Findings Report
- MNP Report to the Provincial Auditor on Compliance with Specific Legislative Authorities
- MNP Report to the Provincial Auditor on System of Internal Controls
- MNP Report to the Provincial Auditor on Supplementary Matters
- Letter of Representation.

At the same meeting, Jordan Spitzke, Manager from the Provincial Auditor of Saskatchewan, provided a presentation.

## CURRENT STATUS

The draft audited financial statements are attached for the review of the Board. The Board motion includes approval of the financial statements after any minor changes as proposed by the Ministry of Finance and the Ministry of Education.

Please contact Wanda McLeod, Superintendent of Business Administration, with specific questions prior to the board meeting. The answers will be provided at the public meeting.

## RECOMMENDATION

### Proposed Board Motion

That the Board approves the Audited Financial Statements for the North East School Division No. 200 for the year ended August 31, 2023, pending minor changes made after the format review and format approval of the Ministry of Finance and the Ministry of Education.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Financial Services	November 15, 2023	Draft Audited Financial Statements for the year ending August 31, 2023

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## Audited Financial Statements

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Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2023

Wanda McLeod

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Chief Financial Officer

MNP LLP

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Auditor

Note - Copy to be sent to Ministry of Education, Regina

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## **Management's Responsibility for the Financial Statements**

The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the North East School Division No. 200:

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Board Chair

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Director of Education

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Superintendent of Business Administration

November 21, 2023

# Independent Auditor's Report

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To the Trustees of the Board of Education of North East School Division No. 200:

## Opinion

We have audited the financial statements of North East School Division No. 200 (the "School Division"), which comprise the statement of financial position as at August 31, 2023, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2023, and the results of its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and the Trustees of the Board of Education for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

The Trustees of the Board of Education are responsible for overseeing the School Division's financial reporting process.

## Independent Auditor's Report *(continued from previous page)*

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### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saskatoon, Saskatchewan

November 21, 2023

Chartered Professional Accountants

**North East School Division No. 200**  
**Statement of Financial Position**  
**as at August 31, 2023**

	2023	2022
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	21,005,400	20,502,304
Accounts Receivable (Note 7)	3,180,015	470,301
Portfolio Investments (Note 3)	1,049,844	973,474
<b>Total Financial Assets</b>	<b>25,235,259</b>	<b>21,946,079</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	6,871,974	6,039,999
Long-Term Debt (Note 9)	6,079,363	6,518,826
Liability for Employee Future Benefits (Note 5)	899,800	899,200
Deferred Revenue (Note 10)	1,029,096	1,021,209
<b>Total Liabilities</b>	<b>14,880,233</b>	<b>14,479,234</b>
<b>Net Financial Assets</b>	<b>10,355,026</b>	<b>7,466,845</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	82,131,088	66,963,470
Inventory of Supplies Held for Consumption	291,929	241,160
Prepaid Expenses	751,078	639,713
<b>Total Non-Financial Assets</b>	<b>83,174,095</b>	<b>67,844,343</b>
<b>Accumulated Surplus (Note 13)</b>	<b>93,529,121</b>	<b>75,311,188</b>

Contractual Rights (Note 16)  
 Contractual Obligations (Note 17)  
 Contingent Liability (Note 18)

*The accompanying notes and schedules are an integral part of these statements.*

**Approved by the Board:**

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Chairperson

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Chief Financial Officer

**North East School Division No. 200**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	69,223,965	77,699,125	57,522,752
Tuition and Related Fees	552,838	406,944	445,036
School Generated Funds	993,100	1,298,969	846,568
Complementary Services (Note 11)	731,154	830,679	723,873
External Services (Note 12)	470,000	935,797	433,331
Other	716,500	1,439,710	878,602
<b>Total Revenues (Schedule A)</b>	<b>72,687,557</b>	<b>82,611,224</b>	<b>60,850,162</b>
<b>EXPENSES</b>			
Governance	276,960	251,376	229,249
Administration	2,533,831	2,607,381	2,446,164
Instruction	43,849,531	42,509,315	41,842,132
Plant Operation & Maintenance	10,404,873	9,985,848	10,422,582
Student Transportation	5,535,391	5,270,192	4,873,504
Tuition and Related Fees	187,230	124,640	124,640
School Generated Funds	957,086	1,116,130	829,930
Complementary Services (Note 11)	1,510,763	1,570,534	1,471,323
External Services (Note 12)	547,593	666,603	519,858
Other	265,623	291,272	282,709
<b>Total Expenses (Schedule B)</b>	<b>66,068,881</b>	<b>64,393,291</b>	<b>63,042,091</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>6,618,676</b>	<b>18,217,933</b>	<b>(2,191,929)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>75,311,188</b>	<b>75,311,188</b>	<b>77,503,117</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>81,929,864</b>	<b>93,529,121</b>	<b>75,311,188</b>

*The accompanying notes and schedules are an integral part of these statements.*

**North East School Division No. 200**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>7,466,845</b>	<b>7,466,845</b>	<b>8,670,982</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit), for the Year	6,618,676	18,217,933	(2,191,929)
Acquisition of Tangible Capital Assets (Schedule C)	(12,348,057)	(18,849,204)	(2,849,635)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	11,000	13,964	86,037
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	(11,000)	24,283	(86,037)
Amortization of Tangible Capital Assets (Schedule C)	4,284,400	3,643,339	3,847,362
Net Acquisition of Inventory of Supplies Held for Consumption	-	(50,769)	11,350
Net Change in Other Non-Financial Assets	-	(111,365)	(21,285)
<b>Change in Net Financial Assets</b>	<b>(1,444,981)</b>	<b>2,888,181</b>	<b>(1,204,137)</b>
<b>Net Financial Assets, End of Year</b>	<b>6,021,864</b>	<b>10,355,026</b>	<b>7,466,845</b>

*The accompanying notes and schedules are an integral part of these statements.*



**North East School Division No. 200**

**Statement of Cash Flows  
for the year ended August 31, 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	18,217,933	(2,191,929)
Add Non-Cash Items Included in Surplus (Schedule D)	3,667,622	3,761,325
Net Change in Non-Cash Operating Activities (Schedule E)	(2,031,386)	1,777,190
<b>Cash Provided by Operating Activities</b>	<b>19,854,169</b>	<b>3,346,586</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(18,849,204)	(2,849,635)
Proceeds on Disposal of Tangible Capital Assets	13,964	86,037
<b>Cash Used in Capital Activities</b>	<b>(18,835,240)</b>	<b>(2,763,598)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(1,049,844)	(973,474)
Proceeds on Disposal of Portfolio Investments	973,474	540,888
<b>Cash Used in Investing Activities</b>	<b>(76,370)</b>	<b>(432,586)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(439,463)	(421,587)
<b>Cash Used in Financing Activities</b>	<b>(439,463)</b>	<b>(421,587)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>503,096</b>	<b>(271,185)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>20,502,304</b>	<b>20,773,489</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>21,005,400</b>	<b>20,502,304</b>

*The accompanying notes and schedules are an integral part of these statements.*

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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## 1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the North East School Division No. 200” and operates as “the North East School Division No. 200”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the school division are as follows:

### a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

### b) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 15 of the financial statements.

### c) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$899,800 (2022 - \$899,200) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$56,435,715 (2022 - \$54,900,360) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,806,277 (2022 - \$1,806,277) because actual expense may differ significantly from valuation estimates.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

**d) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

**e) Financial Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes other receivables. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Portfolio Investments** consist of twelve (2022 – ten) Guaranteed Investment Certificates. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

\* Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed by 1-46 years.

Assets under construction are not amortized until completed and placed into service for use.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**Inventory of Supplies Held for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. Inventory of supplies held for consumption include parts to complete repairs to school buses.

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include fees, consumable supplies, insurance, and other expenses (licensing and technical support service, health care spending account).

**g) Liabilities**

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied, and services rendered, but not yet paid, at the end of the fiscal period.

**Asset Retirement Obligation (ARO)** consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**Long-Term Debt** is comprised of a capital loan with initial maturity of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

**Liability for Employee Future Benefits** represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**h) Employee Pension Plans**

Employees of the school division participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**

The school division's employees participate in one of the following multi-employer defined benefit plans:

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**i) Revenue Recognition**

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The school division's sources of revenue include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

**ii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**iv) Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**j) Accounting Standards Not Yet in Effect**

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

**i) PS 3400 Revenue** (effective September 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange and transactions and unilateral transactions.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	<u>2023</u>	<u>2022</u>
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Home Trust Company Due 02/24/2025 2.91%	\$ 47,209	\$ -
Montreal Trust CDA Due 03/31/2025 3.30%	97,143	-
Royal Bank of Canada Due 11/03/2025 5.35%	52,047	-
Royal Bank of Canada Due 11/24/2025 5.10%	98,730	-
RBC Mortgage Corp Due 11/24/2025 5.10%	55,081	-
BMO Mortgage Corp Due 11/24/2025 5.10%	98,730	-
Bank of Montreal Due 11/24/2025 5.10%	98,730	-
Homeequity Bank Due 11/24/2025 5.12%	98,745	-
Fairstone Bank Due 02/09/2026 4.25%	102,398	-
Peoples Trust Due 02/09/2026 4.25%	102,398	-
ICICI Bank Canada Due 03/09/2026 4.38%	102,112	-
General Bank of Canada Due 07/27/2026 5.35%	96,521	-
BMO Mortgage Corp Due 10/06/2022 0.60%	-	99,604
Equitable Bank Due 10/13/2022 0.97%	-	100,144
Home Trust Company Due 10/26/2022 1.35%	-	98,432
LBC Trust Due 10/31/2022 2.52%	-	96,541
ICICI Bank Canada Due 12/12/2022 1.30%	-	98,618
Peoples Trust Due 12/12/2022 1.14%	-	98,426
Versabank Due 01/19/2023 1.59%	-	100,558
CDN Western Trust Due 01/27/2023 1.42%	-	98,710
B2B Bank Due 03/09/2023 0.80%	-	99,014
CDN Western Trust Due 06/13/2023 3.22%	-	83,427
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>1,049,844</b>	<b>973,474</b>



**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

**4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 90,126	\$ 161,250	\$ -	\$ -	\$ 251,376	\$ 229,249
Administration	2,019,108	533,174	-	55,099	2,607,381	2,446,164
Instruction	38,067,693	3,539,084	-	902,538	42,509,315	41,842,132
Plant Operation & Maintenance	3,486,660	4,580,038	-	1,919,150	9,985,848	10,422,582
Student Transportation	2,443,840	2,074,035	-	752,317	5,270,192	4,873,504
Tuition and Related Fees	-	124,640	-	-	124,640	124,640
School Generated Funds	-	1,116,130	-	-	1,116,130	829,930
Complementary Services	1,327,115	232,301	-	11,118	1,570,534	1,471,323
External Services	155,835	507,651	-	3,117	666,603	519,858
Other	-	24,283	266,989	-	291,272	282,709
<b>TOTAL</b>	<b>\$ 47,590,377</b>	<b>\$ 12,892,586</b>	<b>\$ 266,989</b>	<b>\$ 3,643,339</b>	<b>\$ 64,393,291</b>	<b>\$ 63,042,091</b>

**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

<b>Liability for Employee Future Benefits</b>	<b>2023</b>	<b>2022</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 591,300</b>	<b>\$ 650,100</b>
Current period service cost	42,200	50,200
Interest cost	24,600	13,400
Benefit payments	(42,300)	(41,400)
Actuarial (gains)	(19,500)	(81,000)
<b>Accrued Benefit Obligation - end of year</b>	<b>596,300</b>	<b>591,300</b>
Unamortized net actuarial gains	303,500	307,900
<b>Liability for Employee Future Benefits</b>	<b>\$ 899,800</b>	<b>\$ 899,200</b>

<b>Employee Future Benefits Expense</b>	<b>2023</b>	<b>2022</b>
Current period service cost	\$ 42,200	\$ 50,200
Amortization of net actuarial (gain)	(23,900)	(17,700)
<b>Benefit cost</b>	<b>18,300</b>	<b>32,500</b>
Interest cost	24,600	13,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 42,900</b>	<b>\$ 45,900</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

#### i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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Details of the contributions to these plans for the school division's employees are as follows:

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	381	1	382	382
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 2,931,355	\$ 354	\$ 2,931,709	\$ 2,907,565

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2023	2022
Number of active School Division members	401	409
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,089,819	\$ 1,111,459
School Division contributions for the year	\$ 1,089,819	\$ 1,111,459
Actuarial extrapolation date	DEC/31/2022	DEC/31/2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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## 7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 3,180,015	\$ -	\$ 3,180,015	\$ 470,301	\$ -	\$ 470,301
<b>Total Accounts Receivable</b>	<b>\$ 3,180,015</b>	<b>\$ -</b>	<b>\$ 3,180,015</b>	<b>\$ 470,301</b>	<b>\$ -</b>	<b>\$ 470,301</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 840,304	\$ 1,072,627
Supplier Payments	4,225,393	3,161,095
Liability for Asset Retirement Obligation	1,806,277	1,806,277
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 6,871,974</b>	<b>\$ 6,039,999</b>

The school division recognized an estimated liability for asset retirement obligation of \$1,806,277 (2022 - \$1,806,277) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all the school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		<u>2023</u>	<u>2022</u>
Capital Loan:	Monthly payments of principal and interest combined of \$58,528, fixed interest rate of 4.16%; due on the last day of each month from May 31, 2014 to May 31, 2034 (RBC - construction of Hudson Bay School)	\$ 6,079,363	\$ 6,518,826

<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>		
		<u>Capital Loan</u>
2024		\$ 702,330
2025		702,330
2026		702,330
2027		702,330
2028		702,330
Thereafter		4,038,398
Total		7,550,048
Less: Interest and executory cost		1,470,685
<b>Total future principal repayments</b>		<b>\$ 6,079,363</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>			
		<u>2023</u>	<u>2022</u>
Principal		\$ 439,463	\$ 421,587
Interest		262,867	280,743
<b>Total</b>		<b>\$ 702,330</b>	<b>\$ 702,330</b>

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
<b>Capital projects:</b>				
Future capital project - Donation	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
<b>Total capital projects deferred revenue</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Non-Capital deferred revenue:</b>				
Rental revenue	8,070	15,957	8,070	15,957
Tuition revenue	13,139	13,139	13,139	13,139
<b>Total non-capital deferred revenue</b>	<b>21,209</b>	<b>29,096</b>	<b>21,209</b>	<b>29,096</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,021,209</b>	<b>\$ 29,096</b>	<b>\$ 21,209</b>	<b>\$ 1,029,096</b>

## 11. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Universal Kindergarten Nutrition Program	Universal Snack Program	2023	2022
<b>Revenues:</b>						
Operating Grants	\$ 774,154	\$ 56,525	\$ -	\$ -	\$ 830,679	\$ 723,873
<b>Total Revenues</b>	<b>774,154</b>	<b>56,525</b>	<b>-</b>	<b>-</b>	<b>830,679</b>	<b>723,873</b>
<b>Expenses:</b>						
Salaries & Benefits	644,509	682,606	-	-	1,327,115	1,227,439
Instructional Aids	20,950	9,347	-	-	30,297	34,969
Supplies and Services	-	89	-	9,400	9,489	9,761
Non-Capital Equipment	1,758	828	-	-	2,586	10,770
Communications	309	4,172	-	-	4,481	4,733
Travel	1,268	22,146	-	-	23,414	21,310
Professional Development (Non-Salary Costs)	-	2,429	-	-	2,429	2,344
Student Related Expenses	24,643	76,608	23,499	34,855	159,605	148,213
Amortization of Tangible Capital Assets	8,735	2,383	-	-	11,118	11,784
<b>Total Expenses</b>	<b>702,172</b>	<b>800,608</b>	<b>23,499</b>	<b>44,255</b>	<b>1,570,534</b>	<b>1,471,323</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 71,982</b>	<b>\$ (744,083)</b>	<b>\$ (23,499)</b>	<b>\$ (44,255)</b>	<b>\$ (739,855)</b>	<b>\$ (747,450)</b>

**NORTH EAST SCHOOL DIVISION NO. 200**  
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## 12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenues and expenses of the External Services programs operated by the school division:

Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	Driver Training	Early Years Family Resource Centre	2023	2022
<b>Revenues:</b>						
Operating Grants	\$ -	\$ 360,000	\$ 230,868	\$ 215,000	\$ 805,868	\$ 317,346
Fees and Other Revenues	129,929	-	-	-	129,929	115,985
<b>Total Revenues</b>	<b>129,929</b>	<b>360,000</b>	<b>230,868</b>	<b>215,000</b>	<b>935,797</b>	<b>433,331</b>
<b>Expenses:</b>						
Salaries & Benefits	155,835	-	-	-	155,835	146,159
Supplies and Services	63,269	200,000	243,551	-	506,820	369,981
Non-Capital Equipment	140	-	-	-	140	-
Travel	691	-	-	-	691	587
Amortization of Tangible Capital Assets	3,117	-	-	-	3,117	3,131
<b>Total Expenses</b>	<b>223,052</b>	<b>200,000</b>	<b>243,551</b>	<b>-</b>	<b>666,603</b>	<b>519,858</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (93,123)</b>	<b>\$ 160,000</b>	<b>\$ (12,683)</b>	<b>\$ 215,000</b>	<b>\$ 269,194</b>	<b>\$ (86,527)</b>

## 13. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the school division including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 66,963,470	\$ 18,849,204	\$ 3,681,586	\$ 82,131,088
Less: Liability for Asset Retirement Obligation	1,806,277	-	-	1,806,277
Less: Debt owing on Tangible Capital Assets	6,518,826	-	439,463	6,079,363
	<b>58,638,367</b>	<b>18,849,204</b>	<b>4,121,049</b>	<b>74,245,448</b>
<b>Designated Assets (Schedule F)</b>	<b>16,309,456</b>	<b>12,404,639</b>	<b>12,611,351</b>	<b>16,102,744</b>
<b>Unrestricted Surplus</b>	<b>363,365</b>	<b>78,787,138</b>	<b>75,969,574</b>	<b>3,180,929</b>
<b>Total Accumulated Surplus</b>	<b>\$ 75,311,188</b>	<b>\$ 110,040,981</b>	<b>\$ 92,701,974</b>	<b>\$ 93,529,121</b>

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 20, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

#### 15. TRUSTS

The school division, as the trustee, administers trust funds for scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	<b>Trust Fund</b>	
	<b>2023</b>	<b>2022</b>
Cash and short-term investments	\$ 731,721	\$ 563,224
Portfolio investments	29,740	146,171
<b>Total Assets</b>	<b>761,461</b>	<b>709,395</b>
<b>Revenues</b>		
Contributions and donations	135,593	24,715
Interest on investments	31,576	3,711
	167,169	28,426
<b>Expenses</b>		
Scholarships paid	114,816	26,823
Service fee	287	-
	115,103	26,823
Excess of Revenues over Expenses	52,066	1,603
Trust Fund Balance, Beginning of Year	709,395	707,792
<b>Trust Fund Balance, End of Year</b>	<b>\$ 761,461</b>	<b>\$ 709,395</b>

#### 16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Operating Agreement between the North East School Division, Suncrest College, Town of Tisdale and the Saskatchewan Health Authority for the maintenance of the joint use facility. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2045.
- Central Park Library lease shall continue indefinitely, with the facility having a useful life until August 31, 2053.
- Suncrest College space rental at Melfort Unit Comprehensive Collegiate. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2043.
- Town of Hudson Bay operating agreement for the maintenance of the Hudson Bay Community School expiring on August 31, 2040.



**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

- Saskatchewan Distance Learning space rental at LP Miller Comprehensive School, expiring on July 31, 2028.

	Operating Agreement for Joint Facility	Central Park Library	Suncrest College	Town of Hudson Bay	Saskatchewan Distant Learning Corporation
2024	\$ 108,881	\$ 3,982	\$ 95,784	\$ 4,021	\$ 57,000
2025	108,881	3,982	95,784	4,021	57,000
2026	108,881	3,982	95,784	4,021	57,000
2027	108,881	3,982	95,784	4,021	57,000
2028	108,881	3,982	95,784	4,021	52,250
Thereafter	1,850,977	99,550	1,436,760	48,252	-
<b>Total Contractual Rights</b>	<b>\$ 2,395,382</b>	<b>\$ 119,460</b>	<b>\$ 1,915,680</b>	<b>\$ 68,357</b>	<b>\$ 280,250</b>

## 17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Construction contract for the new school in Carrot River in the amount of \$23,327,293, excluding taxes. \$15,731,916 has been billed to date leaving \$7,595,377 owing on the contract.
- Project management contract for the new school in Carrot River in the amount of \$550,767. \$353,095 has been billed to date leaving \$197,672 owing on the contract.
- Photocopier operating lease obligations of the school division are as follows:

	Konica Operating Lease
<b>Future minimum lease payments:</b>	
2024	\$ 105,072
2025	105,072
2026	105,072
2027	26,268
<b>Total Lease Obligation</b>	<b>\$ 341,484</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

- MTN Disposal Ltd. waste bin and recycling bin requirements are as follows:

	Waste Bin	Recycling Bin	Total Operating
<b>Future minimum lease payments:</b>			
2024	\$ 16,773	\$ 4,429	\$ 21,202
2025	16,773	4,429	21,202
<b>Total Lease Obligations</b>	<b>\$ 33,546</b>	<b>\$ 8,858</b>	<b>\$ 42,404</b>

- Greenland Waste (2003) Ltd. waste bin and recycling bin requirements are as follows:

	Waste Bin	Recycling Bin	Total Operating
<b>Future minimum lease payments:</b>			
2024	\$ 14,833	\$ 2,384	\$ 17,217
2025	15,787	2,508	18,295
<b>Total Lease Obligations</b>	<b>\$ 30,620</b>	<b>\$ 4,892</b>	<b>\$ 35,512</b>

## 18. CONTINGENT LIABILITY

The school division has an outstanding claim, and the outcome of the claim is not determinable as at the date of the reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

## 19. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation.

## 20. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

### i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include analysis of the financial position of its customers and regular review of their credit limits in order to reduce its credit risk, and closely monitoring overdue accounts.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of other accounts receivable as at August 31, 2023, was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 2,395,336	\$ 2,393,334	\$ 400	\$ -	\$ 1,602
<b>Net Receivables</b>	<b>\$ 2,395,336</b>	<b>\$ 2,393,334</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 1,602</b>

Receivable amounts related to GST and PST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

### ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintain adequate cash balances, budget practices and monitoring.

The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,871,974	\$ 5,065,697	\$ -	\$ -	\$ 1,806,277
Long-term debt	6,079,363	188,565	269,532	2,035,047	3,586,219
<b>Total</b>	<b>\$ 12,951,337</b>	<b>\$ 5,254,262</b>	<b>\$ 269,532</b>	<b>\$ 2,035,047</b>	<b>\$ 5,392,496</b>

### iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

**NORTH EAST SCHOOL DIVISION NO. 200**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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The school division also has an authorized bank line of credit of \$4,900,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2023.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Investing in GICs for short terms at fixed interest rates
- Managing cash flows to minimize utilization of its bank line of credit
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

**North East School Division No. 200**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	56,644,592	57,130,858	55,437,477
Other Ministry Grants	1,912,373	1,882,371	2,075,291
<b>Total Ministry Grants</b>	<b>58,556,965</b>	<b>59,013,229</b>	<b>57,512,768</b>
Other Provincial Grants	-	6,790	9,984
<b>Total Operating Grants</b>	<b>58,556,965</b>	<b>59,020,019</b>	<b>57,522,752</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	10,667,000	18,679,106	-
<b>Total Capital Grants</b>	<b>10,667,000</b>	<b>18,679,106</b>	<b>-</b>
<b>Total Grants</b>	<b>69,223,965</b>	<b>77,699,125</b>	<b>57,522,752</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	1,000	-	-
Federal Government and First Nations	551,838	393,859	426,660
Individuals and Other	-	13,085	18,376
<b>Total Tuition Fees</b>	<b>552,838</b>	<b>406,944</b>	<b>445,036</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>552,838</b>	<b>406,944</b>	<b>445,036</b>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	154,300	141,071	95,757
Fundraising	462,500	480,415	335,329
Grants and Partnerships	36,000	80,954	47,706
Students Fees	194,400	241,070	202,416
Other	145,900	355,459	165,360
<b>Total Non-Curricular Fees</b>	<b>993,100</b>	<b>1,298,969</b>	<b>846,568</b>
<b>Total School Generated Funds Revenue</b>	<b>993,100</b>	<b>1,298,969</b>	<b>846,568</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	624,154	624,154	617,418
Other Ministry Grants	93,100	202,025	92,255
Other Grants	13,900	4,500	14,200
<b>Total Operating Grants</b>	<b>731,154</b>	<b>830,679</b>	<b>723,873</b>
<b>Total Complementary Services Revenue</b>	<b>731,154</b>	<b>830,679</b>	<b>723,873</b>

**North East School Division No. 200**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	-	-	-
Other Ministry Grants	120,000	575,000	120,000
Other Provincial Grants	225,000	230,868	197,346
<b>Total Operating Grants</b>	<b>345,000</b>	<b>805,868</b>	<b>317,346</b>
<b>Fees and Other Revenue</b>			
Other Revenue	125,000	129,929	115,985
<b>Total Fees and Other Revenue</b>	<b>125,000</b>	<b>129,929</b>	<b>115,985</b>
<b>Total External Services Revenue</b>	<b>470,000</b>	<b>935,797</b>	<b>433,331</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	36,500	330,923	265,878
Sales & Rentals	354,000	256,977	315,040
Investments	315,000	851,810	211,647
Gain on Disposal of Capital Assets	11,000	-	86,037
<b>Total Other Revenue</b>	<b>716,500</b>	<b>1,439,710</b>	<b>878,602</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>72,687,557</b>	<b>82,611,224</b>	<b>60,850,162</b>

**North East School Division No. 200**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	104,000	100,926	94,386
Professional Development - Board Members	26,200	12,367	5,632
Grants to School Community Councils	39,960	38,471	41,545
Elections	9,000	6,681	-
Other Governance Expenses	97,800	92,931	87,686
<b>Total Governance Expense</b>	<b>276,960</b>	<b>251,376</b>	<b>229,249</b>
<b>Administration Expense</b>			
Salaries	1,784,897	1,765,985	1,706,405
Benefits	260,325	253,123	248,776
Supplies & Services	270,414	424,695	286,203
Non-Capital Furniture & Equipment	7,050	8,375	4,822
Building Operating Expenses	33,000	28,063	57,811
Communications	27,860	25,940	27,014
Travel	30,500	20,265	14,012
Professional Development	34,785	25,836	14,288
Amortization of Tangible Capital Assets	85,000	55,099	86,833
<b>Total Administration Expense</b>	<b>2,533,831</b>	<b>2,607,381</b>	<b>2,446,164</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	29,412,527	29,058,854	28,763,052
Instructional (Teacher Contract) Benefits	1,595,717	1,633,761	1,534,718
Program Support (Non-Teacher Contract) Salaries	6,691,266	6,103,598	5,972,316
Program Support (Non-Teacher Contract) Benefits	1,294,644	1,271,480	1,186,615
Instructional Aids	1,243,420	1,364,811	1,362,198
Supplies & Services	791,707	724,570	713,478
Non-Capital Furniture & Equipment	554,335	780,399	541,931
Communications	92,360	83,359	89,279
Travel	134,970	115,310	106,926
Professional Development	278,310	211,638	146,865
Student Related Expense	324,275	258,997	275,162
Amortization of Tangible Capital Assets	1,436,000	902,538	1,149,592
<b>Total Instruction Expense</b>	<b>43,849,531</b>	<b>42,509,315</b>	<b>41,842,132</b>

**North East School Division No. 200**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	3,052,698	2,896,277	3,152,379
Benefits	618,775	590,383	623,640
Supplies & Services	6,350	3,035	7,066
Non-Capital Furniture & Equipment	63,000	29,076	30,617
Building Operating Expenses	4,526,550	4,396,398	4,553,317
Communications	16,000	10,987	11,598
Travel	145,000	123,814	132,899
Professional Development	18,500	16,728	2,581
Amortization of Tangible Capital Assets	1,958,000	1,897,740	1,887,076
Amortization of Tangible Capital Assets ARO	-	21,410	21,409
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,404,873</b>	<b>9,985,848</b>	<b>10,422,582</b>
<b>Student Transportation Expense</b>			
Salaries	2,178,504	2,027,719	1,969,187
Benefits	450,467	416,121	398,197
Supplies & Services	1,531,350	1,312,744	1,182,312
Non-Capital Furniture & Equipment	412,900	535,018	366,943
Building Operating Expenses	85,000	166,452	222,461
Communications	28,850	25,411	21,727
Travel	11,920	7,942	8,376
Professional Development	9,900	1,795	474
Contracted Transportation	38,500	24,673	16,290
Amortization of Tangible Capital Assets	788,000	752,317	687,537
<b>Total Student Transportation Expense</b>	<b>5,535,391</b>	<b>5,270,192</b>	<b>4,873,504</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	187,230	124,640	124,640
<b>Total Tuition and Related Fees Expense</b>	<b>187,230</b>	<b>124,640</b>	<b>124,640</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	7,200	6,494	14,510
Cost of Sales	373,300	348,008	269,849
Non-Capital Furniture & Equipment	55,500	12,807	14,074
School Fund Expenses	521,086	748,821	531,497
<b>Total School Generated Funds Expense</b>	<b>957,086</b>	<b>1,116,130</b>	<b>829,930</b>



**North East School Division No. 200**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	465,741	497,595	461,474
Program Support (Non-Teacher Contract) Salaries & Benefits	807,383	829,520	765,965
Instructional Aids	24,600	30,297	34,969
Supplies & Services	-	9,489	9,761
Non-Capital Furniture & Equipment	-	2,586	10,770
Communications	4,677	4,481	4,733
Travel	16,500	23,414	21,310
Professional Development (Non-Salary Costs)	7,500	2,429	2,344
Student Related Expenses	170,062	159,605	148,213
Amortization of Tangible Capital Assets	14,300	11,118	11,784
<b>Total Complementary Services Expense</b>	<b>1,510,763</b>	<b>1,570,534</b>	<b>1,471,323</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	137,843	155,835	146,159
Supplies & Services	405,000	506,820	369,981
Non-Capital Furniture & Equipment	1,000	140	-
Travel	650	691	587
Amortization of Tangible Capital Assets	3,100	3,117	3,131
<b>Total External Services Expense</b>	<b>547,593</b>	<b>666,603</b>	<b>519,858</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	2,750	4,122	1,966
Interest on Debentures	262,873	262,867	280,743
<b>Total Interest and Bank Charges</b>	<b>265,623</b>	<b>266,989</b>	<b>282,709</b>
Loss on Disposal of Tangible Capital Assets	-	24,283	-
<b>Total Other Expense</b>	<b>265,623</b>	<b>291,272</b>	<b>282,709</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>66,068,881</b>	<b>64,393,291</b>	<b>63,042,091</b>

**North East School Division No. 200**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2023**

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	254,128	1,521,520	96,106,613	1,990,876	1,806,277	9,946,367	1,606,211	3,436,530	2,038,889	255,814	2,900,605	121,863,830	121,260,815
Additions/Purchases	-	-	-	-	-	1,400,961	98,755	83,185	470,426	-	16,795,877	18,849,204	2,849,635
Disposals	-	-	-	-	-	(845,191)	(34,871)	(444,305)	(772,824)	(49,040)	-	(2,146,231)	(2,246,620)
<b>Closing Balance as of August 31</b>	<b>254,128</b>	<b>1,521,520</b>	<b>96,106,613</b>	<b>1,990,876</b>	<b>1,806,277</b>	<b>10,502,137</b>	<b>1,670,095</b>	<b>3,075,410</b>	<b>1,736,491</b>	<b>206,774</b>	<b>19,696,482</b>	<b>138,566,803</b>	<b>121,863,830</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	N/A	712,148	40,170,432	1,509,470	1,219,730	6,734,328	1,294,850	1,954,437	1,184,264	120,701	N/A	54,900,360	53,299,618
Amortization of the Period	-	70,581	1,701,071	52,206	21,410	718,273	174,773	351,951	501,911	51,163	-	3,643,339	3,847,362
Disposals	-	-	-	-	-	(806,944)	(34,871)	(444,305)	(772,824)	(49,040)	-	(2,107,984)	(2,246,620)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>782,729</b>	<b>41,871,503</b>	<b>1,561,676</b>	<b>1,241,140</b>	<b>6,645,657</b>	<b>1,434,752</b>	<b>1,862,083</b>	<b>913,351</b>	<b>122,824</b>	<b>N/A</b>	<b>56,435,715</b>	<b>54,900,360</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	254,128	809,372	55,936,181	481,406	586,547	3,212,039	311,361	1,482,093	854,625	135,113	2,900,605	66,963,470	67,961,197
Closing Balance as of August 31	254,128	738,791	54,235,110	429,200	565,137	3,856,480	235,343	1,213,327	823,140	83,950	19,696,482	82,131,088	66,963,470
<b>Change in Net Book Value</b>	<b>-</b>	<b>(70,581)</b>	<b>(1,701,071)</b>	<b>(52,206)</b>	<b>(21,410)</b>	<b>644,441</b>	<b>(76,018)</b>	<b>(268,766)</b>	<b>(31,485)</b>	<b>(51,163)</b>	<b>16,795,877</b>	<b>15,167,618</b>	<b>(997,727)</b>
<b>Disposals</b>													
Historical Cost	-	-	-	-	-	845,191	34,871	444,305	772,824	49,040	-	2,146,231	2,246,620
Accumulated Amortization	-	-	-	-	-	806,944	34,871	444,305	772,824	49,040	-	2,107,984	2,246,620
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,247</b>	<b>-</b>
Price of Sale	-	-	-	-	-	9,856	2,834	1,274	-	-	-	13,964	86,037
<b>(Loss) Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,391)</b>	<b>2,834</b>	<b>1,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,283)</b>	<b>86,037</b>

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$10,160,185 (2022 - \$10,711,964).

**North East School Division No. 200**  
**Schedule D: Non-Cash Items Included in Surplus/Deficit**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Non-Cash Items Included in Surplus (Deficit)</b>		
Amortization of Tangible Capital Assets (Schedule C)	3,643,339	3,847,362
Net Loss (Gain) on Disposal of Tangible Capital Assets (Schedule C)	24,283	(86,037)
<b>Total Non-Cash Items Included in Surplus (Deficit)</b>	<b>3,667,622</b>	<b>3,761,325</b>

**North East School Division No. 200**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(2,709,714)	(92,151)
Increase in Accounts Payable and Accrued Liabilities	831,975	1,853,567
Increase in Liability for Employee Future Benefits	600	4,500
Increase in Deferred Revenue	7,887	21,209
(Increase) Decrease in Inventory of Supplies Held for Consumption	(50,769)	11,350
Increase in Prepaid Expenses	(111,365)	(21,285)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(2,031,386)</b>	<b>1,777,190</b>

**North East School Division No. 200**  
**Schedule F: Detail of Designated Assets**  
**for the year ended August 31, 2023**

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
New school in Carrot River - donations	177,774	66,649	-	244,423
School generated funds	1,026,326	1,342,069	1,193,014	1,175,381
<b>Total Jointly Administered Funds</b>	<b>1,204,100</b>	<b>1,408,718</b>	<b>1,193,014</b>	<b>1,419,804</b>
<b>Ministry of Education</b>				
Broadway School sale agreement	50,556	-	-	50,556
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	360,000	200,000	165,671
Early Years Family Resource Centre	-	215,000	1,778	213,222
Early Learning and Intensive Supports (ELIS)	-	150,000	78,018	71,982
New School in Carrot River - capital funding	-	504,243	-	504,243
PMR maintenance project allocations	3,955,830	1,700,580	1,597,466	4,058,944
<b>Total Ministry of Education</b>	<b>4,350,387</b>	<b>2,929,823</b>	<b>1,877,262</b>	<b>5,402,948</b>
<b>Total</b>	<b>5,554,487</b>	<b>4,338,541</b>	<b>3,070,276</b>	<b>6,822,752</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Chemistry labs in schools - chemical clean-up	68,961	-	68,961	-
School budget carryover	541,982	1,083,837	1,115,867	509,952
Visible learning	170,000	-	170,000	-
<b>Total curriculum and student learning</b>	<b>780,943</b>	<b>1,083,837</b>	<b>1,354,828</b>	<b>509,952</b>
<b>Facilities</b>				
Board share of new school in Carrot River	678,381	-	-	678,381
Hudson Bay School project	35,489	-	15,420	20,069
New School in Carrot River - Interest	-	72,189	-	72,189
Non-school buildings	786,913	2,000,000	-	2,786,913
Unexpected School Maintenance	-	2,845,511	-	2,845,511
<b>Total facilities</b>	<b>1,500,783</b>	<b>4,917,700</b>	<b>15,420</b>	<b>6,403,063</b>
<b>Information technology</b>				
Computer software replacement and software upgrade	259,745	-	-	259,745
Surveillance equipment replacement	153,737	-	-	153,737
<b>Total information technology</b>	<b>413,482</b>	<b>-</b>	<b>-</b>	<b>413,482</b>
<b>Other</b>				
Contingency	4,825,600	-	4,825,600	-
School improvement initiative	63,861	-	-	63,861
Teachers for diversity and small schools	1,845,511	-	1,845,511	-
<b>Total Other</b>	<b>6,734,972</b>	<b>-</b>	<b>6,671,111</b>	<b>63,861</b>
<b>Transportation</b>				
Bus fleet renewal	1,283,063	1,825,600	1,400,961	1,707,702
Vehicle replacements	41,726	238,961	98,755	181,932
<b>Total transportation</b>	<b>1,324,789</b>	<b>2,064,561</b>	<b>1,499,716</b>	<b>1,889,634</b>
<b>Total</b>	<b>10,754,969</b>	<b>8,066,098</b>	<b>9,541,075</b>	<b>9,279,992</b>
<b>Total Designated Assets</b>	<b>16,309,456</b>	<b>12,404,639</b>	<b>12,611,351</b>	<b>16,102,744</b>



# NESD Board of Education

Meeting Date: November 21, 2023

Topic: 2022-23 Annual Report

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

Each year all school divisions are required to submit annual reports to the Minister of Education for tabling in the Saskatchewan Legislature. Reports must be submitted to the Ministry no later than November 29, 2023.

## CURRENT STATUS

Preliminary submissions have already been made to the Ministry. Feedback was received and revisions made based upon the Ministry feedback. The Annual Report complete with the Audited Financial Statements have been finalized and are now ready for Board approval.

## RECOMMENDATION

### Proposed Board Motion

That the Board approves the 2022-23 Annual Report for the North East School Division No. 200 as presented.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education	Nov. 16, 2023	2022-2023 NESD Annual Report



**North East School Division**  
**#200**  
**2022-23 Annual Report**

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### School Division Contact Information

#### North East School Division #200 Education in a Culture of Excellence

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Email: [lair.stacy@nesd.ca](mailto:lair.stacy@nesd.ca)

## Letter of Transmittal

Honourable Jeremy Cockrill  
Minister of Education

Dear Minister Cockrill:

The Board of Education of North East School Division No. 200 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of North East School Division's goals, activities and results for the fiscal year September 1, 2022, to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Signature pending final version.  
Kevin Graham





## **Introduction**

This report provides information about the North East School Division (NESD) in its 2022-23 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of the actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

# Governance

## The Board of Education

The *Education Act, 1995* gives the Board of Education authority to govern the school division. The NESD is governed by an eight-person elected Board of Education. The NESD is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the absolute best education possible for every student.

The current Board of Education was elected on November 9, 2020, to serve a four-year term.

The Board of Education members as of August 31, 2023, are:

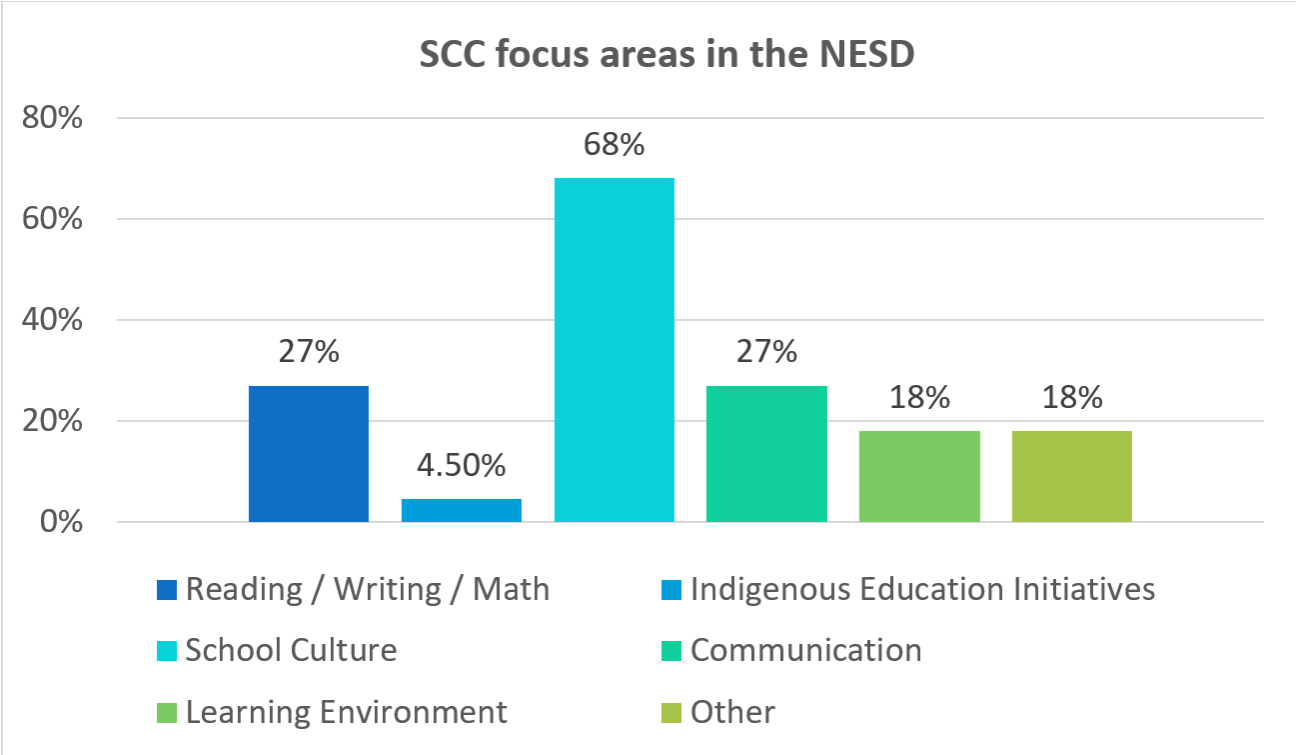
Subdivision 1	.....	Kathrene Bank
Subdivision 2	.....	Sherri Hanson
Subdivision 3	.....	Dustin Kelsey
Subdivision 4	.....	Kevin Graham (Chair)
Subdivision 5	.....	Tyson Waldner
Subdivision 6	.....	Lori Kidney
Subdivision 7	.....	Ted Kwiatkowski
Subdivision Nipawin	.....	Marla Walton (Vice Chair)

A list of the remuneration paid to all board members in 2022-23 is provided in Appendix A.

# School Community Councils

The Board of Education has established a School Community Council (SCC) for nineteen of its schools in the North East School Division. Eleven of these schools had appointed student representatives. The school division has two Hutterian schools that are not required to have an SCC. The SCCs of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. In 2022-23, the North East School Division had four schools with students who live on-reserve and pay tuition. These four schools did not have consistent First Nations representation on their respective SCCs.

The SCCs in the North East School Division engaged in their school and communities in various ways, as indicated in the graph below:



68% of our SCCs focussed on improving the school culture as a primary target throughout the year. School culture refers to actions that create a safe, inviting, and supportive climate for all students. In conjunction with this effort, 27% of SCCs worked toward goals in the areas of Reading / Writing / Math, and 27% improved upon the Communication with their parents and communities. An effort was also made this year by 18% SCCs to improve upon the learning environments of the students through various means. An area identified for growth will be in our continued efforts to support our Indigenous education initiatives, through the actions of our SCCs.

The Regulations require SCCs to work with school staff to develop an annual Learning Improvement Plan that is aligned with the school division's strategic plan and to submit the plan to the Board of Education. For the 2022-23 school year, all SCCs advised school priority action plans, and the Board of Education approved all plans on November 22<sup>nd</sup>, 2022.

The NESD Board of Education continued to stress the importance of SCCs as a mechanism for connecting community and schools. The Board supported a local SCC conference, held on April 25<sup>th</sup>, 2023, hosted by the Hudson Bay Community School SCC. Representatives from most SCCs in the school division, as well as Board members attended and participated. The topic, *"Parent Involvement, Together We Make a Difference"* and keynote speaker aligned with SCC and School Priority Action Plan goals.

The school division distributed funds to SCCs for governance expenses based on a flat rate of \$500 plus an additional allocation of \$2.10 per student. An equivalent amount was also provided to SCCs for parent-related engagement activities. This resulted in a total of \$38,471.20 in funding for SCCs in 2022-23.

# School Division Profile

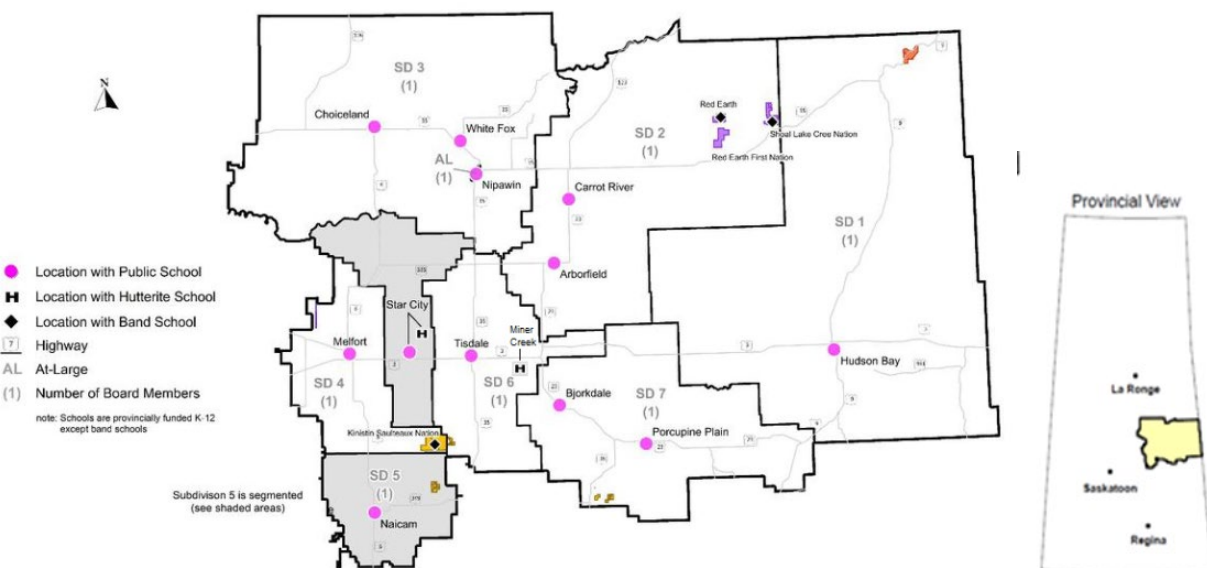
## School Division in Context

The North East School Division is a rural school division with 21 schools located in 13 communities. The division is located within Treaty 5 and Treaty 6 territories of northeast Saskatchewan. The North East School Division acknowledges this as the traditional homeland of the Métis and pays respect to the First Nations ancestors as we reaffirm our relationship with one another. The schools within the division span a geographic area of approximately 11,000 square kilometers (about the area of Jasper National Park) from Naicam in the south, Choiceland in the North, Hudson Bay in the east, and Melfort in the west. The map below shows the geographic location of the North East School Division.

Much of North East School Division is rural, with four large centers: Nipawin, Tisdale, Hudson Bay, and Melfort. The school division's central office is located in Melfort. The North East School Division serves two Hutterite colonies, Star City Colony and Miner Creek Colony, and we interact with six local First Nations: James Smith Cree Nation, Red Earth Cree Nation, Cumberland House Cree Nation, Shoal Lake Cree Nation, Yellow Quill First Nation, and Kinistin Saulteaux Nation.

Agriculture, forestry, mining, tourism, and manufacturing all play a significant role in the economy of the northeast. The area has seen an influx of new Canadians, who support the growing economy as well.

**North East School Division No. 200 of Saskatchewan  
With Sub-Divisions - June 2023**



## **Division Philosophical Foundation**

### **Division Mission Statement**

Our mission is to ensure every student has the opportunity to succeed.

### **Division Vision Statement**

Our vision is education in a culture of excellence.

### **Division Guiding Principles**

Success in the North East School Division is achieved through the following shared values.

#### **Commitment to be your Best**

We are committed to the pursuit of excellence and the achievement of one's personal best.

#### **Responsible**

We are committed to individual and organizational accountability.

#### **Inclusive**

We are committed to a culture of mutual respect which is responsive to the diversity among people.

#### **Cooperative**

We are committed to collaborative relationships fostered by open communications.

#### **Ethical**

We are committed to conducting ourselves with integrity and compassion.

## **Community Partnerships**

The NESD and individual schools within the division have established a range of formal and informal community partnerships to promote student learning and ensure that students' school experiences are positive and successful. Descriptions of some of the partnerships are included below.

NESD has a continuing partnership with the Kinistin First Nation. This partnership, named Kīnawind, works to create a mutually beneficial and respectful relationship between Kinistin First Nation and the school division that builds on the strengths of both organizations in providing greater opportunities for all children. The Kīnawind Partnership provides opportunities for students in Grades 9-12 from the Kinistin First Nation to attend school at Tisdale Middle and Secondary School. Through planned cultural and sports events, students from Grades 6-8 also share experiences to build relationships with each other and the staff of both schools. Students from both Tisdale schools have been welcomed by the administrative team at Nibwakawigamig Kinistin Education Centre for team sporting events, land-based learning experiences, and a Treaty 4 Gathering in in Fort Qu'Appelle.

On May 25, 2023, the North East School Division signed an Education Services Agreement with the East Central First Nations Education Partnership (ECFNEP) and the Saskatchewan Rivers Public School Division (SRPSD). The agreement formalized a tuition agreement between the ECFNEP and the public school divisions, but more importantly established a collaborative commitment amongst all three organizations to support the education of James Smith Cree Nation students on and off reserve.

Through the granting of the Invitational Shared Services Initiative (ISSI), the NORTH EAST SCHOOL DIVISION continues to foster partnerships within two ISSI partnerships along with three local First Nation communities.

The Kinistin Saulteaux Nation and the Yellow Quill First Nation ISSI partnership includes supporting culturally relevant and relational strategies for teachers and students often supported through the student mentor position, with a support for each of the First Nations. Additionally, the expanded partnership benefit from the relationship, supports from Saskatoon Tribal Council.

The ISSI is a partnership between James Smith Cree Nation (James Smith), NESD, and SRPSD allows for the establishment of a Student Mentor who is devoted to advocating, supporting, and mentoring James Smith students attending NORTH EAST SCHOOL DIVISION and SRPSD provincial schools as well as those on reserve. Through a Trauma Informed approach, the ISSI Mentor support James Smith students to overcome barriers currently inhibiting them from attending, participating, and achieving their academic goals.

The North East School Division continued its partnership with the Community Mobilization Initiative – HUB, in the communities of Nipawin and Melfort. These are effective collaborative

integrated multi-agency teams, building safer and healthier communities, reducing crime and victimization; accomplished through the mobilization of resources to support individuals and families with acutely elevated levels of risk as recognized across a range of service providers.

North East Outreach & Support Services (NEOSS) operates a short-term foster care home (Treehouse) and emergency shelter for women and children (North East Women's Shelter) fleeing domestic violence situations. The NORTH EAST SCHOOL DIVISION assists the Treehouse and North East Women's Shelter staff in providing smooth and successful transitions for school-aged children entering school. Supports included defining a process for transitioning students successfully, supporting NEOSS staff with early learning professional development, and developing communication protocol for each child's success.

In January of 2019, a Memorandum of Understanding (MOU) was signed between the North East School Division and the Saskatchewan Health Authority (SHA). The agreement continued to provide valuable opportunities for each agency to share mandates and priorities that were resulting in shared strategic planning. The processes outlined within the MOU that both schools and SHA personnel must adhere to when providing shared service delivery also continue to produce optimal results.

On May 1<sup>st</sup>, 2023, the North East School Division signed a MOU with Dr. Verna St. Denis and Dr. Richard Katz. This is the second year of the agreement to utilize Love Land as a land-based location for student learning. Further development was made this year to improve student learning and accommodation while visiting the area.

The NESD continued the work established on December 17, 2018, when the NESD signed the Northeast Community Threat Assessment and Support Protocol with the Ministry of Justice, Corrections and Policing, the Ministry of Social Services, Child and Family Services, the Royal Canadian Mounted Police, Saskatchewan Health Authority and Cumberland College. This protocol supports collaborative planning among community partners to reduce violence and promote safe and caring learning environments for educational institutions in the Northeast. It fosters timely sharing of information about students who pose a risk for violence towards themselves or others, which results in proactive interventions in response to the needs of the whole student.

The North East School Division continues to work in partnership with the 0-5 North East Early Years Network (previously named 0-3 North East Early Years Taskforce). Agencies in this network include North East Early Intervention Program, North East Daycares, Saskatchewan Health Authority, Prince Albert Grand Council, Ministry of Social Services, North East Outreach Support Services, Kids First Nipawin, Kids First Regional, and the Nipawin and Tisdale Family Resource Centres. The network continues to share North East early years data (i.e., EYE, IBHQ, ASQ), share information about early childhood events or programs in the region, foster early literacy programs such as *Books for Babies* and 18 Month Book Bags, FASD awareness, and identifies areas for training for personnel working in the early years. The network continues to follow the five pillars of the Saskatchewan Early Years Plan.



On February 28, 2023 the NESD Board of Education passed a motion to accept the role of the accountable partner for the newly announce Early Years Family Resource Centre (FRC) in Tisdale. The Management Committee for the FRC includes other community partners such as Saskatchewan Health Authority, North East Newcomers, North East Early Childhood Intervention Program, Tisdale Daycares, Kids First Regional and the Town of Tisdale. The committee is in the early stages of the FRC development and will continue to establish the physical space, core pillars of programming, and work with community partners to enhance early childhood development in Tisdale and area.

*The Partners to End Poverty* collaboration in northeast Saskatchewan works to eliminate poverty and promote community involvement. Together with the Ministry of Social Services, Saskatchewan Health Authority, North East Outreach Support Services, and the Salvation Army, the NESD supports the overall mission, to create an environment where everyone can actively engage in economic and social activities while sustaining a livelihood. With aims to raise awareness about poverty and implement effective strategies, the partnership collaborates with and extend past the communities of Melfort, Nipawin, and Tisdale, to prioritize access to housing, transportation, literacy supports, and social inclusion. The NESD contributed to the partnership by playing a crucial role in raising awareness of poverty-related issues, target student literacy intervention supports, supporting student and family food security, and reducing school attendance barriers.

NESD partners with various agencies, including the Saskatchewan Health Authority, as well as other community agencies including the Salvation Army, Suncrest Regional College, and the Melfort Food Bank to ensure effective Child Nutrition programs. This collaboration involves program coordination, food preparation, and optimal use of resources like space and staff.

NESD collaborates with the Saskatchewan Health Authority's Population Health Promotion for a Northeast Area Kids Kitchen Committee program, focusing on students in grade 5-6 to promote cooking and nutrition skills. These efforts underscore NESD's dedication to the well-being of our students, aligning with the Saskatchewan Governments approach outlined within *Nourishing Minds: Eat Well – Learn Well – Live Well (2019)*.

To collaboratively support students with intensive and complex needs, the NESD continued to engage when needed, with various branches in Saskatchewan Health Authority, including Autism Services, Mental Health, and Social Services inclusive of Community Living Service Delivery, Cognitive Disability Strategy, Child and Family Services, and Inclusion Saskatchewan.

## Strategic Direction and Reporting

### The Provincial Education Plan

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe, and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

- **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

- **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

- **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

- **Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework**

Education sector partners in Saskatchewan also continue to work together to implement [Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported;
2. Equitable opportunities and outcomes for First Nations and Métis learners;
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level;
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes; and,

5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

## **School Division Programs and Strategic Activity**

### **School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:**

The NESD provided professional development for interested teachers in grades 1 – 3 to further develop their literacy intervention skills to assist students with word recognition and phonemic awareness. The programs introduced were *Rime Magic* and *Heggerty*. In addition, a Balanced Literacy Reflection Discussion guide was created to support the instructional approaches for administrators to have reflective conversations with English language arts (ELA) teachers about their literacy program. This document provided guidance and reflective prompts to ensure teachers have an opportunity to reflect and refine their practice to provide a rich balanced literacy program in their English language arts programming.

### **School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:**

NESD students were supported with timely and responsive interventions for academics and social-emotional well-being through our *Response to Intervention* process (RtI). The NESD supported educators with a refined RtI process and accompanied workflow within the local documentation platform *OurSTUDENTS*. Refinements ensured team members have greater input and improved access to student support plans and ensured interventions were aligned with best practices and monitored by school teams and administrators.

### **School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:**

For the second year, the NESD has been working toward a goal to enhance the well-being of students and staff by equipping them with awareness, practices, and resources necessary to manage stress through connection and self-regulation. During the 2022-23 school year, the NESD continued its focus on developing the awareness and capacity of educational staff in this area.

The school year commenced with a system wide, day-long in-service for all educational staff on the five practices of self-regulation (based on Dr. Stewart Shanker's and the MEHRIT Centre's work). Throughout the school year, additional professional development on actualizing Dr. Shanker's self-regulation practices was provided to, and modelled for, school-based administrators at each meeting with School Administrators. In turn, school-based administrators, shared these learning experiences with staff in a "Train-the-Trainer" model.

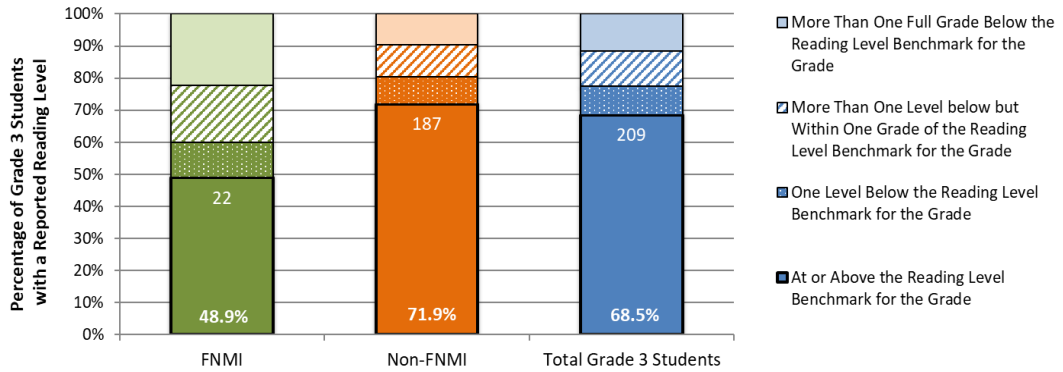
The NESD formed a cohort comprised of school-based administrators to inform the next steps in our well-being and self-regulation journey; that is, to create a repository of resources at varying grade-levels from which educators can draw when teaching self-regulation practices to students. A NESD Student Services cohort designed this repository of tools.

Leadership Training was provided to school principals, vice-principals, coordinators, managers, and supervisors focussing on actions that can be taken to support wellbeing. The four-course program completed through the Achieve Centre for Leadership included: Communication – The Essential Skills, Conflict Resolution Skills for Leaders, Personality Differences in the Workplace and Respectful Workplace – Strategies for a Healthy Environment.

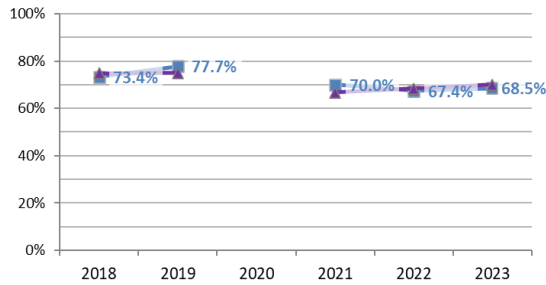
**Measures of Progress for the Provincial Education Plan Interim Priorities**

<b>Proportion of Grade 3 Students Reading at or above Grade Level</b>
<p>Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.</p> <p>Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students’ reading needs given that some students’ reading skill development was interrupted during the previous two years.</p> <p>The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.</p>

### Reading Results Data, North East SD 200, Grade 3, 2022-23



#### Percentage of Grade 3 Students Reading at or above Grade Level



#### Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	45	90.0%	10.0%	0.0%	50
Division (Total)	305	85.7%	14.3%	0.0%	356
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2023

## Strategic Objectives

### Student Achievement – Grade 1,2,3 Diagnostic Level Reading

#### 2022-23 Baseline Chart – Cohort Reading Data - NESD

Each cluster of bars on the displayed chart follows a group or cohort of students.

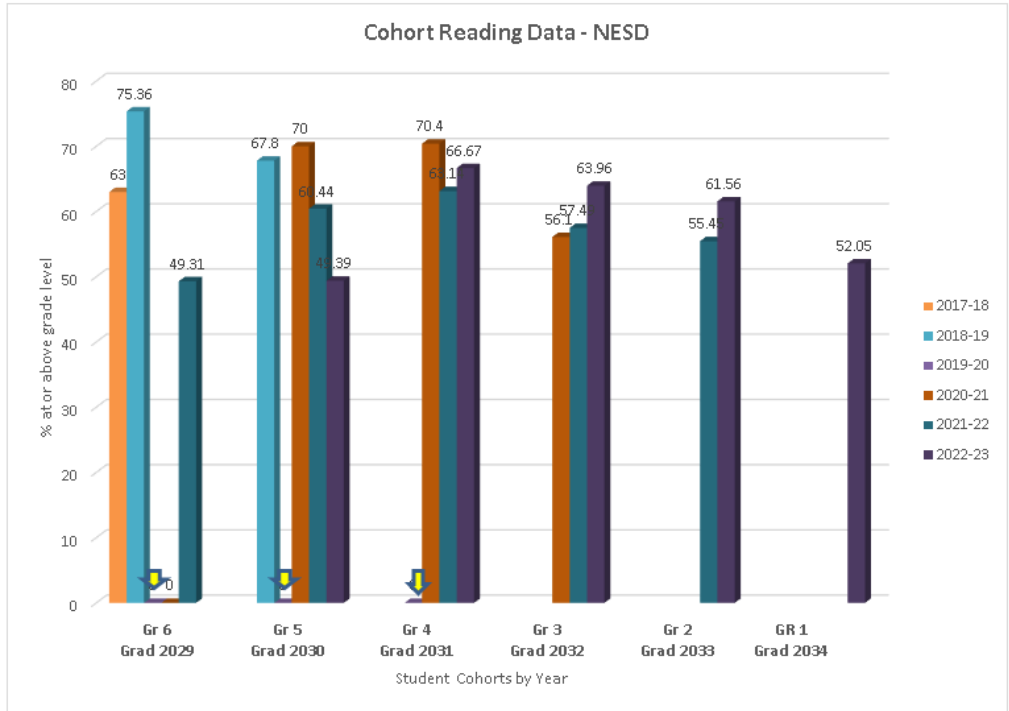
no data due to COVID

NESD did not establish mandatory grade 6 DLR levels prior to 23-24

Percent at or above inclusive of all students (not assessed NA and not measured NM are calculated as not yet at grade level) – comparison ministry does not include NA and NM students in similar analysis.

#### 2023-24 Targets for 2023-24

- 60% DLR gr 1
- 60% DLR gr 2 (from 52)
- 70% DLR gr 3 (from 62)
- 70% DLR gr 4 (from 64)
- 71% DLR gr 5 (from 67)



### Analysis of Results – Proportion of Grade 3 Students Reading at or Above Grade Level

Although the NESD had a 1 percentage point increase in 2022-23 from 2021-22, there is still a significant decrease from the June 2019 data (pre-COVID-19) of students reading at or above grade level at 77.7%. The Grade 3 students in this data are the students who missed the latter part of kindergarten (2020) and had an unstable Grade 1 year in 2020-21 due to the COVID-19 pandemic. In the 2022-23 school year, the NESD prepared Grade 4 and 5 teachers to instill a balanced literacy approach with guided reading and benchmarking to assist with targeting intervention for the gaps these students are exhibiting.

When examining cohort data, a discernible positive trend emerges for Grade 3 students, with the 2032 graduating class experiencing an impressive surge of nearly an 8-percentage point increase in grade level progression from the conclusion of Grade 1 to the culmination of Grade 3. The demand for literacy intervention and teacher professional development support in Grades 5-6 continues to be substantial, mirroring a noteworthy inverse trend with a substantial decline observed within the 2031-2029 graduating cohort groups.

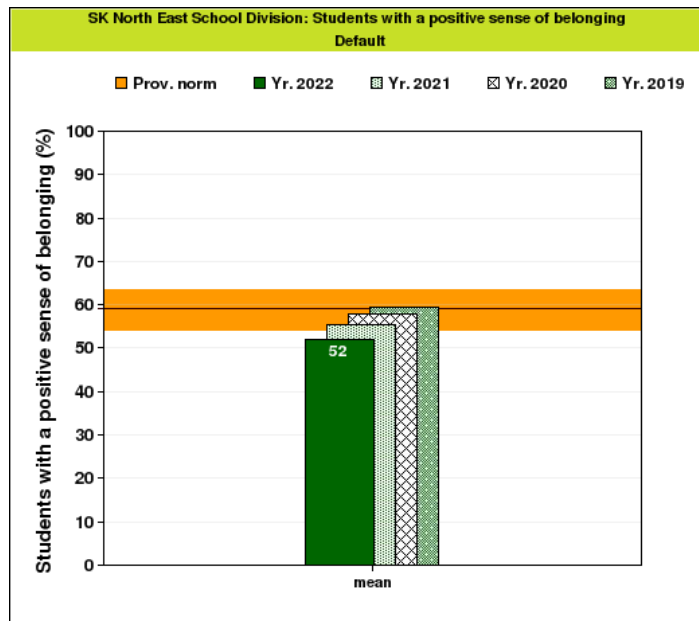


## Mental Health and Well-Being

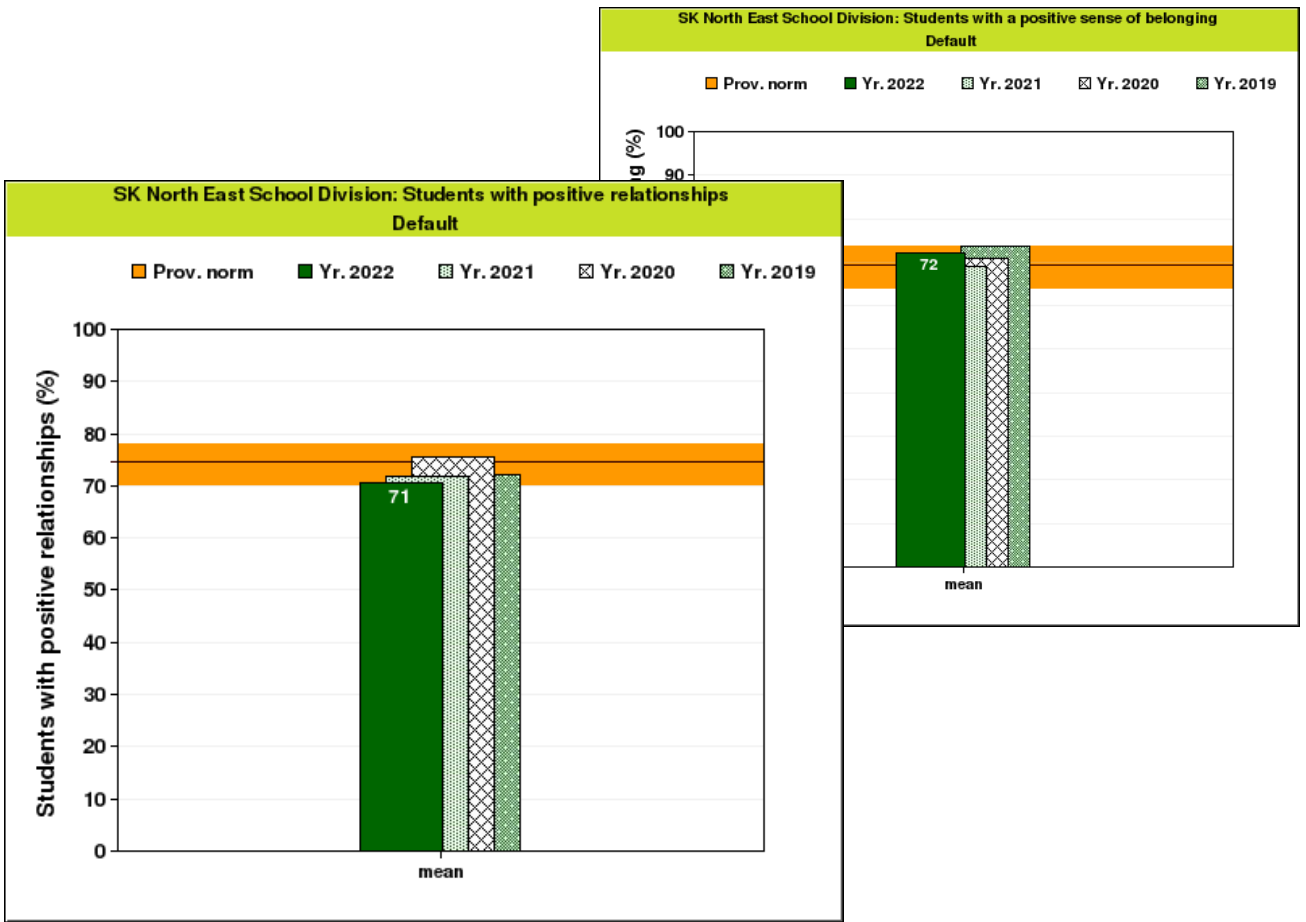
The mental health and well-being of students and staff in NESD has been a focus for the past two years. Longitudinal NESD OurSCHOOL student perceptual data illustrates there is a need to continue building positive teacher-student relationships, a positive sense of student belonging, while lowering anxiety and levels of depression.

Survey data from OurSCHOOL was used to monitor results relating to students. Elementary includes surveyed students in Grades 4-6, while secondary includes those in Grades 7-12.

### School Division Selected Measure for Monitoring Mental Health and Well-Being

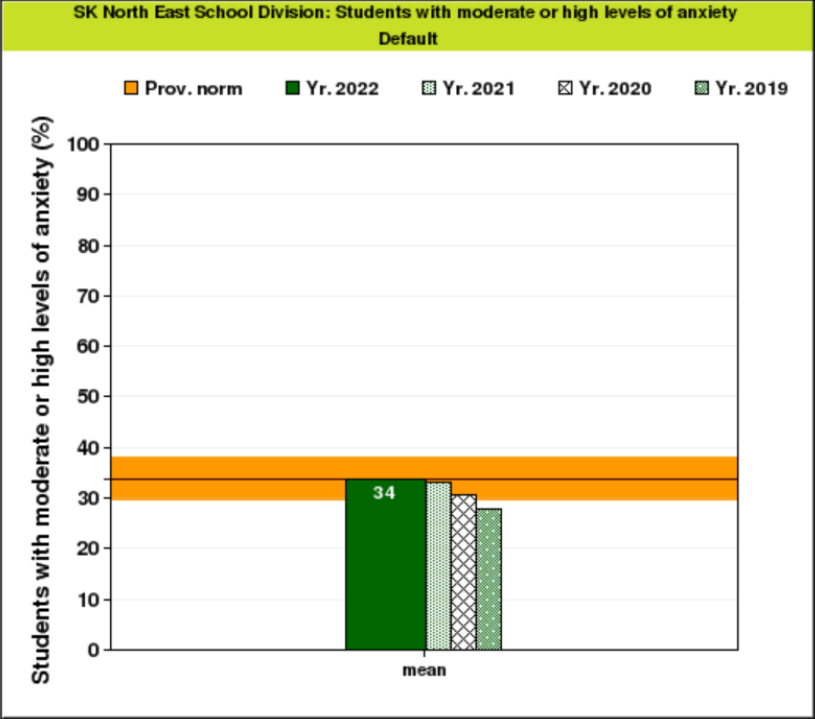
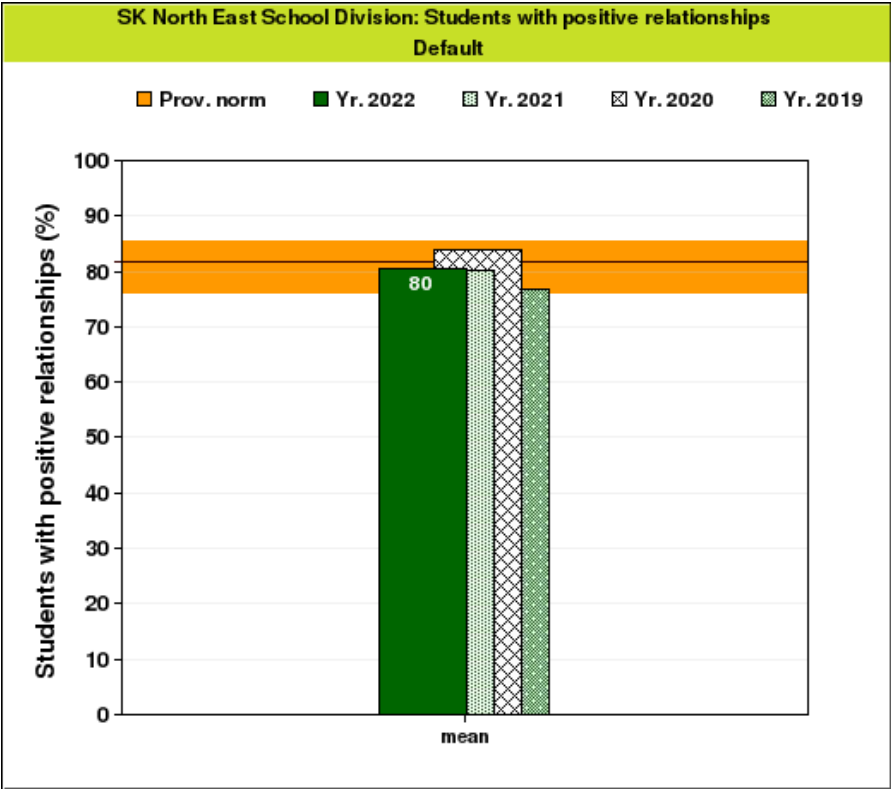


Sense of Belonging -  
*Secondary Students*



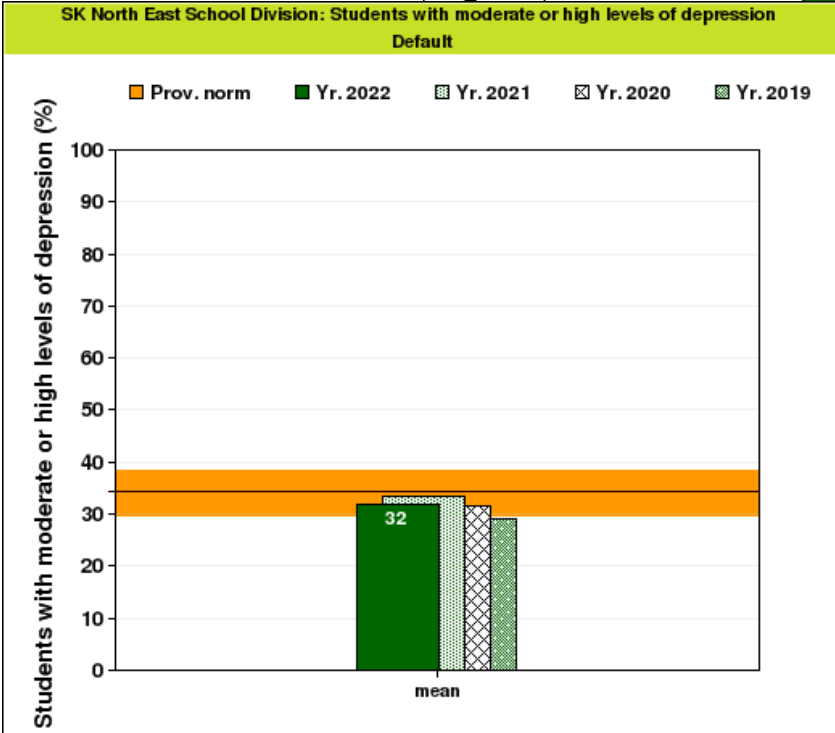
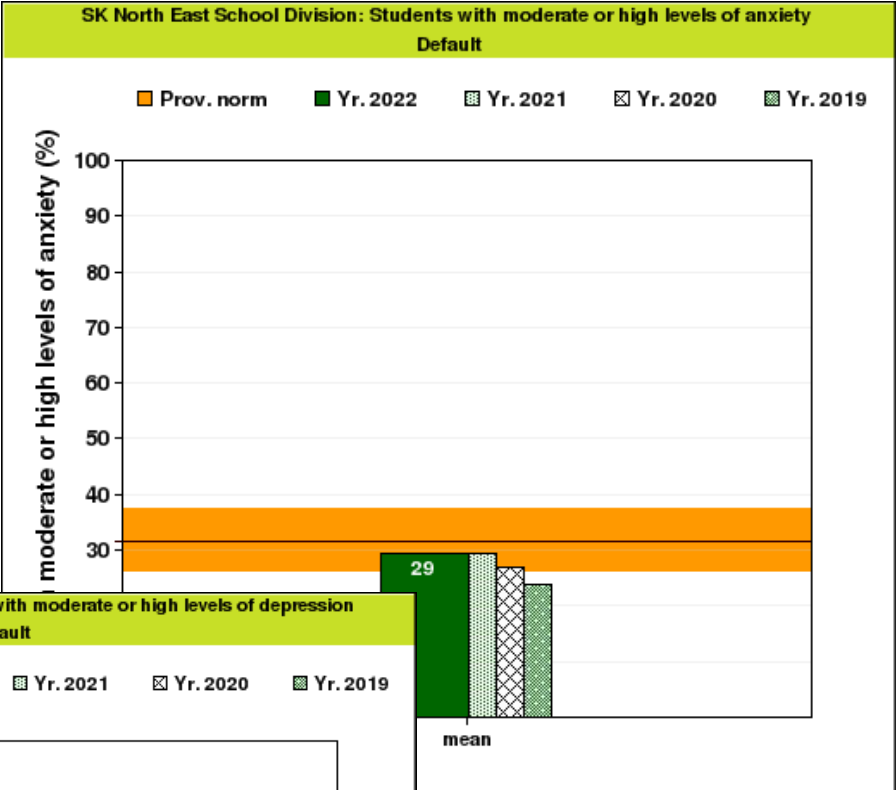
Positive Relationships –  
Secondary Students

Positive Relationships –  
*Elementary Students*



Moderate to High Levels  
of Anxiety – *Secondary Students*

Moderate to High Levels of Anxiety – Elementary Students



Moderate to High Levels of Depression – Secondary Students

**Analysis of Results – Mental Health and Well-Being Measure**

The North East School Division’s OurSCHOOL perceptual data from 2019-2022 indicates the following trends:

- Positive teacher-student relationships for elementary (Gr. 4- 6) and secondary (Gr. 7-12) have remained constant over 2021-22 and 2022-23.
- High levels of anxiety in secondary students have remained constant at 34 percentage points for the past two years. Prior years indicated a steady increase in levels of anxiety.
- Between 2019 and 2022 the sense of belonging for secondary students declined by 6%.

- Between 2021 and 2022, high levels of depression for secondary students have slightly decreased by 3% - a celebration.
- Over the past three years, the sense of belonging for elementary students has increased by 4%. The focus on trauma informed practices and self-regulation may be attributed to this increase. – a celebration.

### **Provincial Comparisons**

1. Elementary students in NESD are within the provincial average range relative to sense of belonging (67%-73%), positive student-teacher relationships (78%-82%), and high anxiety (28%-37%).
2. Secondary students in the NESD are slightly below the provincial average range relative to positive teacher-student relationships (67%-76%) – a concern.
3. Secondary students in the NESD are lower than the provincial average range in sense of belonging (55%-64%) - a concern.
4. Secondary students in the NESD are within the provincial average range in levels of depression (30%-48%) and anxiety (30-48%).

### **Concerns**

OurSCHOOL measures of well-being for NESD secondary students indicates that we must continue our strategic work in this area.

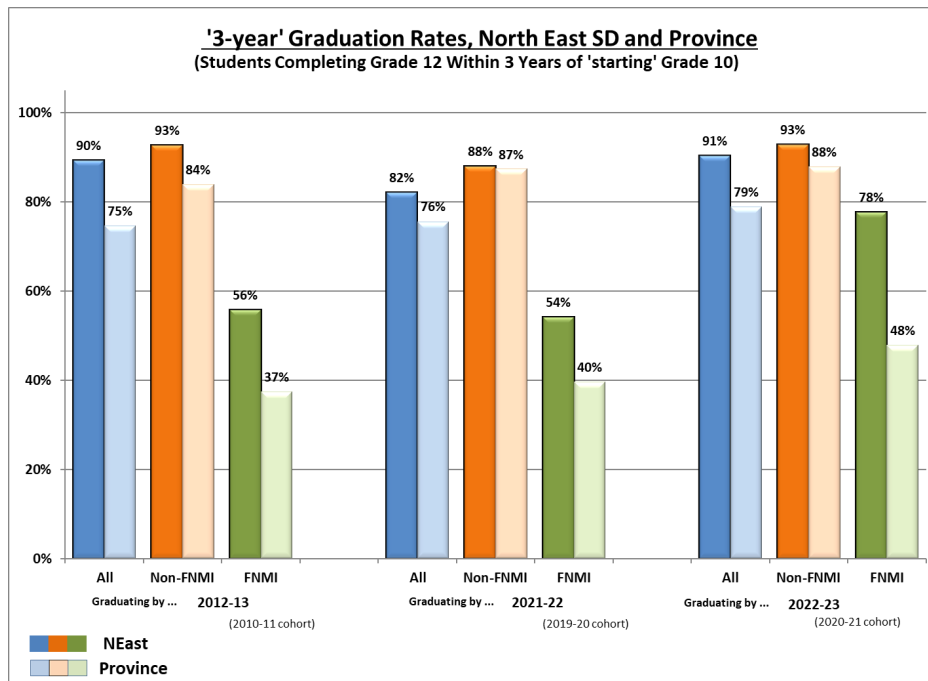
### **Narrative Analysis**

Our work on enhancing well-being through self-regulation and connection has thus far been focused on developing adult capacity. The next phase of our NESD strategic plan (2023-2025) involves developing self-regulation capacity in our students and fostering awareness in families. With this focus, the NESD remains optimistic that positive student and staff results will be achieved in the coming years.

## Three-Year Graduation Rate

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

## Analysis of Results – Three-Year Graduation Rates

For 24 years, NESD consistently achieved 3-year graduation rates above 80%, with four instances surpassing 89%. Notably, the 2022-23 academic year marked a significant milestone, as NESD's 3-year graduation rate exceeded 90% for the first time. This remarkable increase is both a cause for celebration and a call to action to help those students who have been lost within NESD.

It's important to note that the graduating class of 2022-23 had a significantly smaller grade 10 cohort, comprising just 286 students, the lowest in 24 years. This calculation only considers grade 10 students

who received two marks (pass or fail) during their Grade 10 year. In contrast, when compared to the credit attainment measure, which encompasses all students enrolled as of September 30, there is a notable difference of 57 NESD students missing from the 2022-23 graduation cohort.

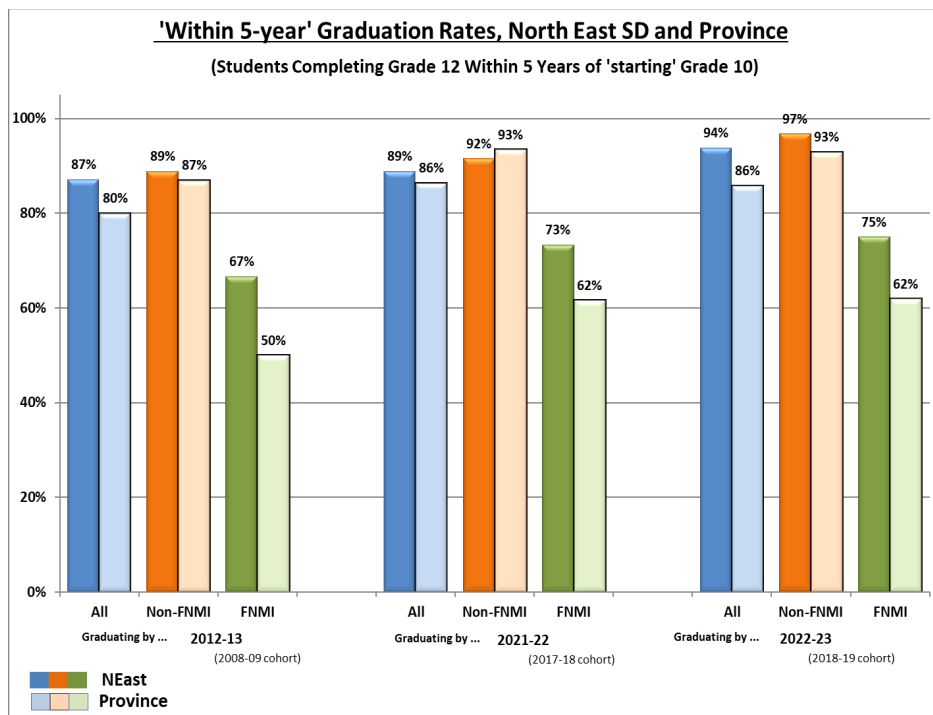
The reduced cohort size may be attributed to the extraordinary circumstances of the 2020-21 academic year, characterized by pandemic-related uncertainty. This may have led to a bias in the cohort, with students facing greater challenges or showing less persistence being potentially excluded from the count.

Grade rates improved in all areas from 2021-22 to 2022-23 and are proportionate to or greater than provincial growth in each category as well. There was a 9% increase for all students, a 5% increase in non-FNMI students, and a remarkable 24% increase in the graduation rates among FNMI students over the previous year. FNMI graduation rates for 2022-23 were also 30% greater than the provincial average.

### Grade 12 Graduation Rate: Within Five Years

Some students need more time to complete all the courses necessary to graduate, so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness of a school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within five years of entering Grade 10, which includes those who graduated within three and four years, along with provincial results in each of these categories.



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2023

### Analysis of Results – Graduation Rates Within Five Years

In the NESD, the five-year graduation rates have exhibited positive progress between 2021-22 and 2022-23. Notably, there has been a 5-percentage point increase in graduation rates for all students, an identical 5 percentage point increase among non-FNMI students, and a 2-percentage point increase among FNMI students. This growth is a cause for celebration, not only in comparison to the prior year but also when measured against provincial standards.

## Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the *Framework for the Provincial Education Plan 2020-2030* goal: I am learning what I need for my future. The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

### Early Years Evaluation

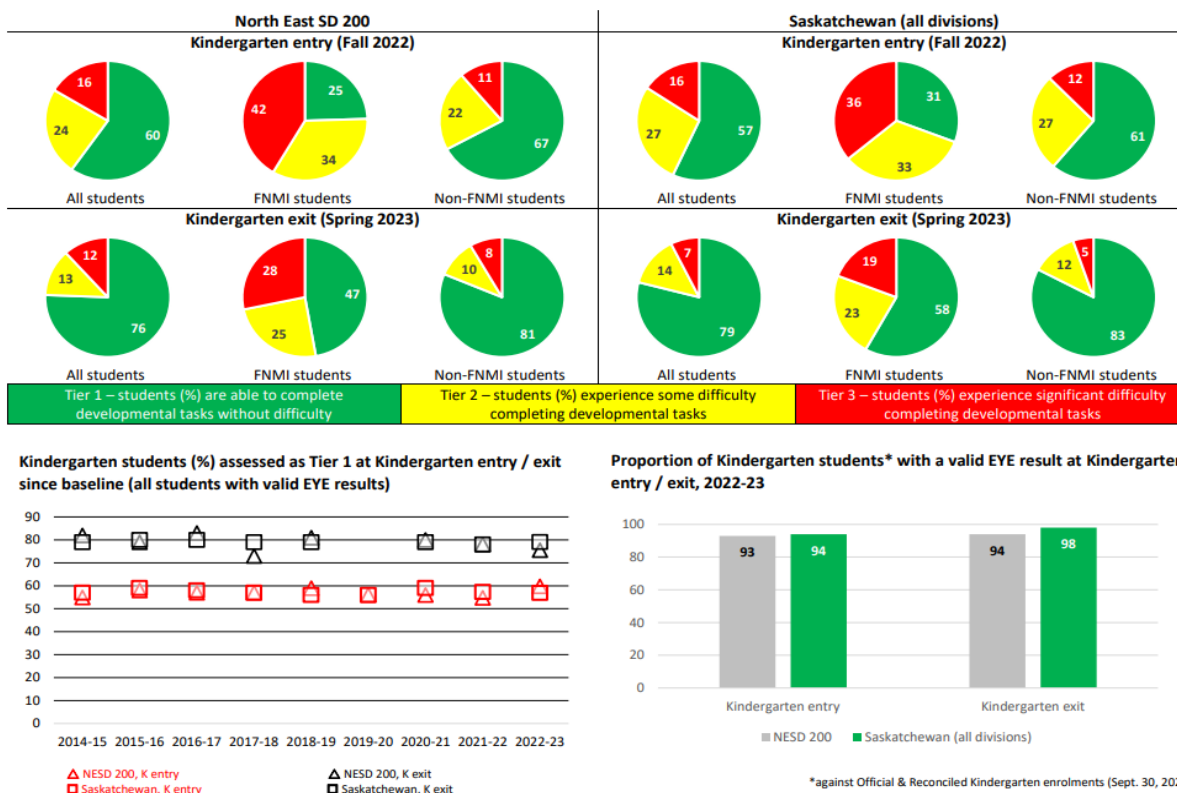
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the kindergarten year at exit for the school division and the



province. The chart below the graph shows the percentage of kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at kindergarten entry are also re-assessed before the end of the kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations, Métis or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2023

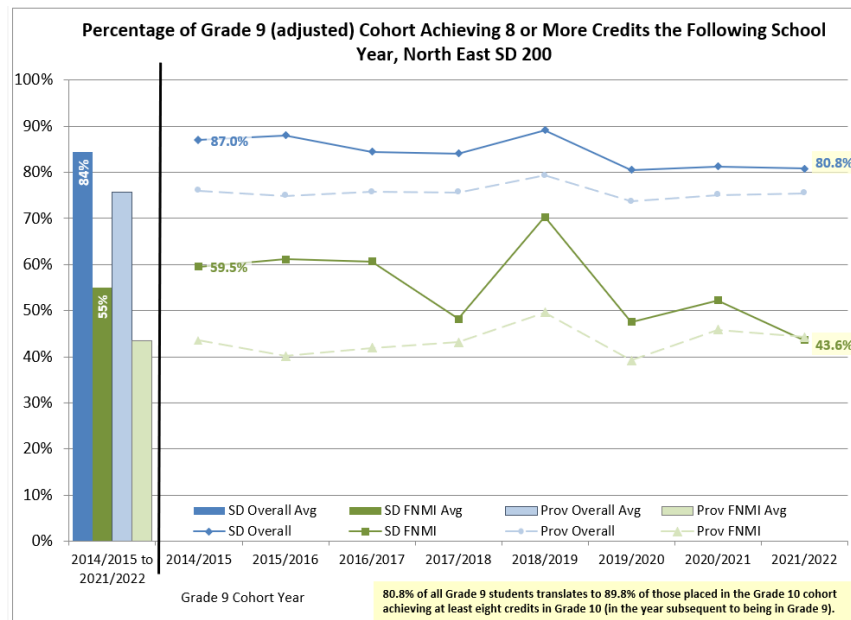
## Analysis of Results – Early Years Evaluation

The overall EYE-TA data is continued to stay status quo from previous years and was consistent with the provincial data. The NESD had a lower number of FNMI students entering and exiting at a developmentally ready state compared to the provincial data. This will be a future area of focus as we continue to work with stakeholders who work with FNMI children between ages 0-5 and their families.

## Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10.

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis, or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

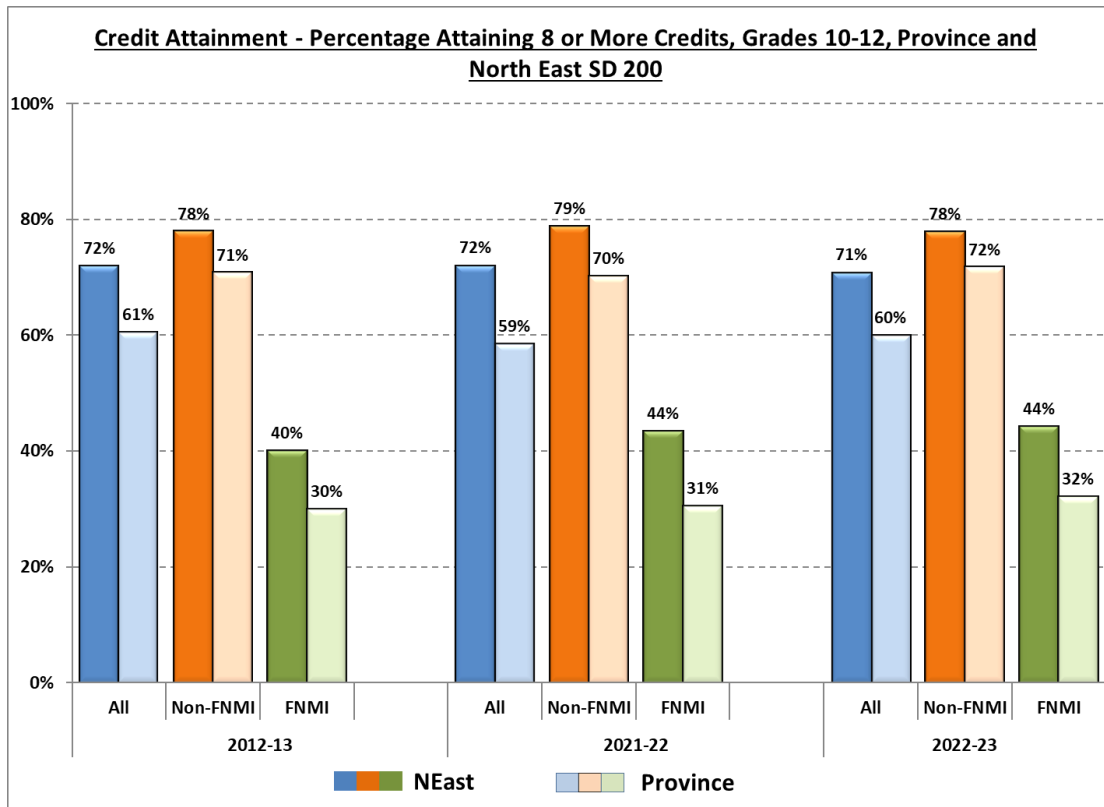
### **Analysis of Results – Grade 9 to 10 Transition**

For three consecutive years, NESD students moving from grade 9 to grade 10 consistently achieved 8 or more credits at a rate higher than the provincial average. However, there is a noteworthy concern regarding FNMI grade 10 credit attainment, which marginally declined to align with the provincial average. It's important to acknowledge that while FNMI data can fluctuate, given the varying number of students, (42 in 2014/15 and 78 in 2021-22), it remains key to focus on the goal, to working towards a positive trend that brings equity for our First Nations and Metis students. In response to this, NESD is unwavering in its commitment to providing targeted support for students during transition years, with resolute emphasis on our FNMI learners.

### **Credit Attainment**

Credit attainment provides a strong predictive indicator of a school system's three-year graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2023

### Analysis of Results – Credit Attainment

While credit attainment data does not significantly shift year-to-year, credit attainment in the NESD did not show growth from 2021-22 to 2022-23. All student credit attainment fell slightly from 72% to 71%, non-FNMI credit attainment fell from 79% to 78%, and FNMI credit attainment remained static at 44%.

## Demographics

### Students

The 2022-23 school year did not see substantial shifts in student demographics in NESD. Nearly all learning was in-person at school, with approximately 5% of NESD students being homeschooled. Much of the online learning was supplemental to in-school scheduling. Overall, student enrollment in the NESD has grown consistently since 2020-21.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Kindergarten</b>	313	337	307	318	335
<b>1</b>	343	326	353	334	340
<b>2</b>	394	339	331	355	344
<b>3</b>	380	387	328	338	361
<b>4</b>	398	378	376	335	350
<b>5</b>	379	395	380	393	349
<b>6</b>	367	370	388	380	401
<b>7</b>	358	375	362	387	380
<b>8</b>	360	355	364	376	389
<b>9</b>	354	364	351	373	376
<b>10</b>	390	370	340	388	404
<b>11</b>	352	362	360	329	366
<b>12</b>	403	378	382	370	349
<b>Total</b>	<b>4,791</b>	<b>4,736</b>	<b>4,622</b>	<b>4,676</b>	<b>4,744</b>

<b>PreK</b>	<b>152</b>	<b>146</b>	<b>128</b>	<b>151</b>	<b>145</b>
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	184	147	150	153	190
	<b>4 to 6</b>	198	183	168	171	185
	<b>7 to 9</b>	182	177	177	216	217
	<b>10 to 12</b>	196	174	183	202	210
	<b>Total</b>	<b>760</b>	<b>681</b>	<b>678</b>	<b>742</b>	<b>802</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	61	68	64	36	37
	<b>4 to 6</b>	46	46	59	46	36
	<b>7 to 9</b>	26	23	43	43	35
	<b>10 to 12</b>	13	<10	15	19	21
	<b>Total</b>	<b>146</b>	<b>145</b>	<b>181</b>	<b>144</b>	<b>129</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, except for English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

## Staff

Job Category	2022-23
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<b>Classroom teachers</b>	267.7
<b>Principals, vice-principals</b>	20.7
<b>Other educational staff (positions that support educational programming)</b> - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	198
<b>Administrative staff</b> - e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants, and other administrative employees	13.9
<b>Plant operations and maintenance</b> - e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, and managers	51.5
<b>Transportation</b> - e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, and managers	70.4
<b>League of Educational Administrators, Directors, and Superintendents (LEADS)</b> - e.g., director of education and superintendents	4.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>626.2</b>

**Notes:**

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: NESD Employee Services, 2022

**Senior Management Team**

The Director of Education/Chief Executive Officer, Stacy Lair, reports directly to the Board of Education and is responsible for oversight of all aspects of the school division.

The Superintendent of School Services – Susan Plant is responsible to oversee assigned portfolios that include School Operations, Information Technology, Data Services, First Nations and Métis Education, Online Learning, Library Services, Career Guidance, Athletics, Home School students, and Teacher Supervision.

The Superintendent of Student Services – Eric Hufnagel is responsible to oversee assigned portfolios that include Integrated Services, Student Services, Early Learning, English as an Additional Language, Staffing of Educational Associates, Tragic Events Response Teams (TERT), Violent Threat Risk Assessment (VTRA), and Teacher Supervision.

The Superintendent of Business Administration/Chief Financial Officer - Wanda McLeod is responsible to oversee the assigned portfolios that include Finance, Facilities, Procurement, Insurance and Transportation Operations as well as accountable as the secretary treasurer to the Board of Education.

The Superintendent of Human Resources – Heather Shwetz is responsible for the assigned portfolios of Human Resources, Payroll, LA FOIP, and Occupational Health & Safety.

## Infrastructure and Transportation

School	Grades	Location
Arborfield School	K - 6	Arborfield, SK
Bjorkdale School	K - 12	Bjorkdale, SK
Brunswick School	PreK – 6	Melfort, SK
Carrot River Elementary School	K – 4	Carrot River, SK
Carrot River Junior and Secondary High School	5 – 12	Carrot River, SK
Central Park Elementary School	PreK – 3	Nipawin, SK
Hudson Bay Community School	PreK – 12	Hudson Bay, SK
L.P. Miller High School	7 – 12	Nipawin, SK
Maude Burke School	PreK – 6	Melfort, SK
Melfort & Unit Comprehensive Collegiate	7 – 12	Melfort, SK
Miner Creek Colony School	K – 8	Miner Creek, SK
Naicam School	K – 12	Naicam, SK
Porcupine Plain Comprehensive Collegiate	K – 12	Porcupine Plain, SK
Reynolds Central School	PreK – 6	Melfort, SK
Star City Colony School	K – 9	Star City Hutterite Colony
Star City School	K – 12	Star City, SK
Tisdale Elementary School	PreK – 5	Tisdale, SK
Tisdale Middle and Secondary School	6 – 12	Tisdale, SK
Wagner Elementary School	4 – 6	Nipawin, SK
White Fox School	K – 9	White Fox, SK



## Infrastructure Projects

<b>Infrastructure Projects</b>			
<b>School</b>	<b>Project</b>	<b>Details</b>	<b>2022-23 Cost</b>
Carrot River Valley School	Construction of new school	Construction costs, architect, and project manager	16,574,258
Porcupine Plain School	Boiler Replacement	Install three new boilers and lush systems	381,691
Tisdale Middle and Secondary School	Exterior Windows	Replace exterior windows of the school	149,321
Melfort Unit and Comprehensive Collegiate	Shop dust collector	Upgraded dust collector in wood shop	209,420
White Fox School	Exterior windows	Replace exterior windows of the school	185,275
Various schools	Smaller projects	Upgrade schools with various projects such as painting, HVAC (heating, ventilation, and air conditioning), roof repairs, millwork, and flooring	671,758
<b>Total</b>			<b>\$18,171,723</b>

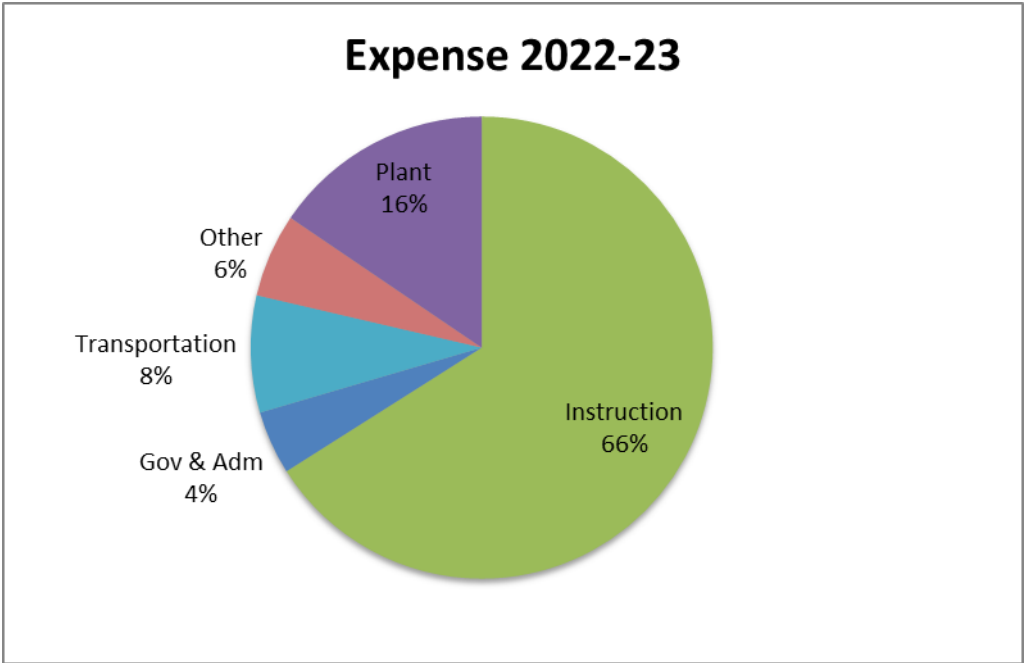
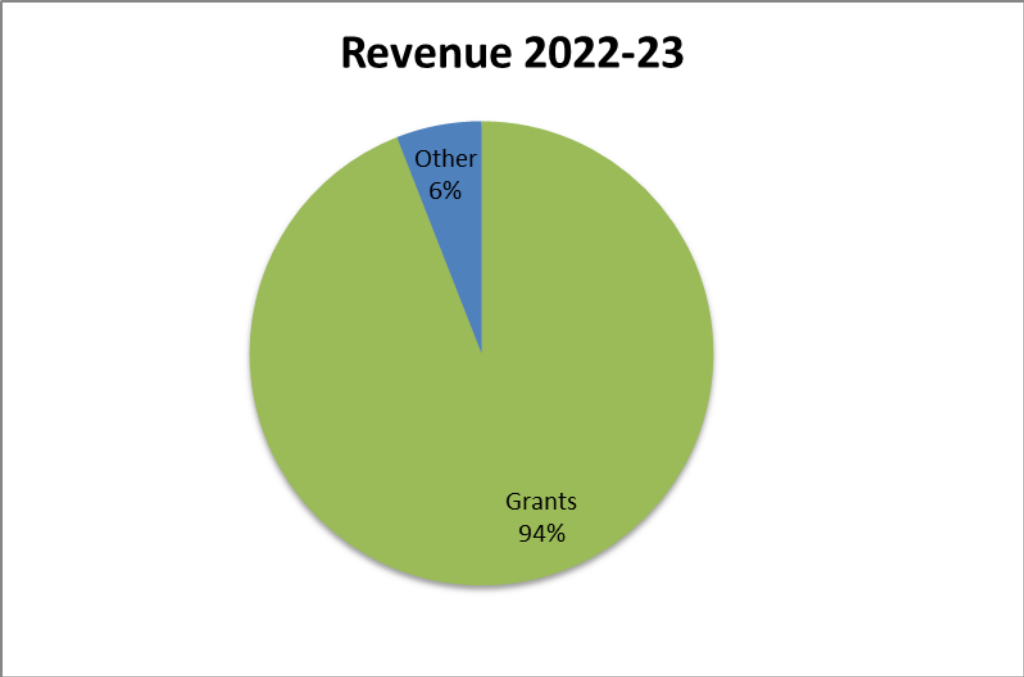
## **Transportation**

Much of the NESD is rural, having a significant number of students transported to school. Some city/town students were transported as well, when the distance between school and home was too great to walk, particularly in Carrot River, Hudson Bay, Porcupine Plain, Melfort, Tisdale, and Nipawin.

The NESD operated its own transportation service again in 2022-23 and owns a fleet of 97 buses, (68 route buses and 29 spares), of various sizes. In addition, the school division utilized taxis and/or wheelchair accessible vans in Hudson Bay, Melfort, Nipawin, and Tisdale to provide transportation for some special needs students.

**Financial Overview**

**Summary of Revenue and Expenses**



## Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	69,223,965	77,699,125	57,522,752	8,475,160	12%	1
Tuition and Related Fees	552,838	406,944	445,036	(145,894)	-26%	2
School Generated Funds	993,100	1,298,969	846,568	305,869	31%	3
Complementary Services	731,154	830,679	723,873	99,525	14%	4
External Services	470,000	935,797	433,331	465,797	99%	5
Other	716,500	1,439,710	878,602	723,210	101%	6
<b>Total Revenues</b>	<b>72,687,557</b>	<b>82,611,224</b>	<b>60,850,162</b>	<b>9,923,667</b>	<b>14%</b>	
<b>EXPENSES</b>						
Governance	276,960	251,376	229,249	(25,584)	-9%	7
Administration	2,533,831	2,607,381	2,446,164	73,550	3%	
Instruction	43,849,531	42,509,315	41,842,132	(1,340,216)	-3%	
Plant	10,404,873	9,985,848	10,422,582	(419,025)	-4%	
Transportation	5,535,391	5,270,192	4,873,504	(265,199)	-5%	
Tuition and Related Fees	187,230	124,640	124,640	(62,590)	-33%	8
School Generated Funds	957,086	1,116,130	829,930	159,044	17%	9
Complementary Services	1,510,763	1,570,534	1,471,323	59,771	4%	
External Services	547,593	666,603	519,858	119,010	22%	10
Other Expenses	265,623	291,272	282,709	25,649	10%	11
<b>Total Expenses</b>	<b>66,068,881</b>	<b>64,393,291</b>	<b>63,042,091</b>	<b>(1,675,590)</b>	<b>-3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>6,618,676</b>	<b>18,217,933</b>	<b>(2,191,929)</b>			

### Explanation for Variances (All variances that are greater than positive or negative 5% must be explained)

Note	Explanation
1	Capital grants are over budget as more work on the new school in Carrot River was completed during 2022-23 than expected at budget time. In addition, approximately \$1.6 million of the capital funding relates to work that was completed during the 2021-22 fiscal year. The operating grant was also more than expected due to higher enrolment.
2	Federal tuition student enrolment numbers were less than expected at budget time.
3	Variance due to more fundraising activities than planned during budget development.
4	Additional funding received for Early Learning and Intensive Support program was not budgeted.
5	Received funding for the Tisdale Early Years Family Resource Centre in Tisdale and an additional Invitational Shared Services Initiative partnership grant, both of which were unbudgeted. In addition, received the 2023-24 Invitational Shared Services Initiative partnership grant payments in advance.
6	Over budget due to unbudgeted donations for playground equipment, 2022 Distribution of Excess Capital from the Saskatchewan School Boards Association (SSBA) Insurance Plan and volume license settlement from Microsoft. Starting September 2022, no rental fees were charged to the daycares renting space in the school division. The school division had budgeted rental revenue from the daycares for the entire school year. Interest income is higher than anticipated due to increases to the interest rate.
7	The SSBA membership costs were less than expected and the Board participated in less professional development than estimated.
8	Fewer students enrolled in the Adult Basic Education course at Suncrest College than anticipated in the budget.
9	Variance due to more fundraising activities than planned during budget development.
10	Over budget due to an additional Invitational Shared Services Initiative grant that was not anticipated at budget time.
11	Over budget due to losses on the disposal of six buses. The expense was not anticipated at budget time.

## Appendix A – Payee List

Board Remuneration and Personal Services available upon request to the North East School Division.

### Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
Cumberland College	129,748

### Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
AODBT	249,298
Aon Canada Inc.	553,895
Apple Canada Inc.	105,388
Bakken, Ivy	87,234
Brigadier Security Systems (2000) Ltd.	162,757
Charter Telecom Inc.	264,584
City of Melfort	61,713
Cropper Motors Inc.	70,402
Daniels Wingerak Engineering Ltd.	77,877
Dell Canada Inc.	139,214
East Central First Nation Education Authority	100,000
Ellis Earthworks	87,007
Federated Co-operatives Ltd.	1,189,808
Salm, Marvin, Franklin, Glen and Franklin, Arlene	182,177
Frontline Technologies Group	61,207
Hitech Painting & Contracting	158,644
Inland Audio Visual Limited	98,305
Insight Canada Inc.	251,845
Konica Minolta Business Solutions (Canada) Ltd.	171,682
Matrix Video Communications	117,117

Name	Amount
Maxim Truck & Trailer	200,639
McKinnon Skid Steer Services	65,865
Metro Mechanical Inc.	426,152
Midgard	83,560
Monolith Technology Group Inc.	91,470
Nextcom Communications Inc.	54,501
Pinnacle Distribution Inc.	245,461
Pro-Tec Industries Ltd./Legacy Bus Sales	893,672
Royal Stewart Ltd.	143,277
Sask Tel	156,506
Sask. Workers' Comp. Board	145,582
Saskatoon Tribal Council Inc.	100,000
SaskEnergy	562,095
SaskPower	906,383
Software 4 Schools.ca	74,804
Sparkrock Inc.	96,622
Ten & Two Driver Training	121,342
Thorpe Brothers Limited	146,453
Thorpe Industries	509,505
Town of Tisdale	64,010
TSA Insurance Ltd.	124,840
Western Canada Bus Inc.	701,759
Wright Construction Western Inc.	17,079,035

## Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
CUPE Local #4875	159,865
Municipal Employees' Pension Plan	2,181,887
North East Teachers' Association	65,708
Receiver General	12,072,048

Name	Amount
Saskatchewan School Boards Association	742,918
Saskatchewan Teachers' Federation	3,532,930

**Appendix B – Management Report and Audited Financial Statements**