

NESD Regular Board Meeting

DATE: Tuesday, January 16, 2024

TIME: 1:30 pm

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

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 [November 21, 2023 Organizational Meeting](#) be adopted as presented/amended.
- That the minutes of the [November 21, 2023 Regular Board Meeting](#) be adopted as presented/amended.

6. DELEGATIONS & SPECIAL PRESENTATIONS -

-

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:
 - [Administrative Procedures](#)

8. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [Town of Carrot River purchase of Carrot River Elementary School and related land](#)

B. Monitoring and Reporting Items

1. Balanced Scorecard Reporting - [OurSCHOOL Student Engagement Data](#)
2. [Financial Report to November 30, 2023](#)
3. Student Support Service Delivery - Presentation

C. Board of Education Strategic Direction Items

1. [2024-2025 DRAFT NESD Calendars](#)
2. [Annual Balanced Scorecard and Plan Review](#)
3. [Establish Board Policy Review Committee](#)

9. INFORMATION ITEMS

1. [Administrative Procedures](#)

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

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

- [December 2023 School Trustee](#)

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

15. ADJOURNMENT

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

17. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

**NORTH EAST SCHOOL DIVISION
ORGANIZATIONAL MEETING MINUTES
November 21, 2023**

MINUTES of the ORGANIZATIONAL MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, November 21, 2023, at 1:00 pm at the North East School Division Office in Melfort, Saskatchewan.

PRESENT:

TRUSTEES:

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

NESD ADMINISTRATION:

Director of Education: Stacy Lair
Supt. of Business Admin.: Wanda McLeod (via TEAMS)
Admin. Assistant to the Director: Triki Zenner

CALL to ORDER at 1:12pm

The Director of Education chaired the meeting until the election of the Board Chairperson was completed.

ELECTION of CHAIRPERSON - Call for Nominations

M. Walton nominated Lori Kidney to serve as Chair of the Board of Education.

S. Hanson nominated Kevin Graham to serve as Chair of the Board of Education.

M. Walton moved that nominations cease.

Lori Kidney and Kevin Graham accepted the nominations.

Voting commenced.

Lori Kidney was declared Chairperson of the Board.

Lori Kidney took over chairing the meeting.

ELECTION of VICE-CHAIRPERSON - Call for Nominations

S. Hanson nominated Kevin Graham to serve as Vice-Chairperson of the Board of Education

L. Kidney nominated Marla Walton.

Kevin Graham declined the nomination.

Marla Walton accepted the nomination.

Marla Walton was declared Vice-Chairperson of the Board.

ADOPTION OF AGENDA

2023-11-92 M. Walton moved that the agenda be adopted as presented.

CARRIED

ADOPTION OF THE MINUTES

The Minutes of the November 22, 2022, Organizational Meeting were approved at the Regular Meeting of the Board on January 27, 2023.

MEETINGS OF THE BOARD OF EDUCATION

- 2023-11-93 T. Kwiatkowski moved that the Committee of the Whole and Regular Meetings of the Board of Education be held as follows: *CARRIED*
- January 16, 2024
 - February 13, 2024
 - March 19, 2024
 - April 23, 2024
 - May 14, 2024
 - June 18, 2024
 - August 13, 2024 - --Virtual
 - September 17, 2024
 - October 22, 2024
 - November 19, 2024 (Organizational Meeting)
 - November 26, 2024

Committee of the Whole meetings to be held at 10:00am and Regular Board meeting will follow at 1:30pm.

Committee meetings are subject to cancellation at the discretion of the Board Chair.

MEETING PROTOCOLS

- 2023-11-94 D. Kelsey moved that the Board adopts the Saskatchewan School Boards Association Code of Ethics. *CARRIED*
- 2023-11-95 K. Graham moved that the motions be accepted by the Chair without a seconder as per Section 19(3) of The School Division Administration Regulations. *CARRIED*

INDEMNITIES AND EXPENSES

- 2023-11-96 S. Hanson moved that the indemnities be set as per Section 23(a) of The School Division Administration Regulations: *CARRIED*
- a) *That the Board indemnity rates be set as follows:*
- The indemnity for the chairperson is to be \$275 when chairing meetings and
 - \$226 for all Regular and/or Committee of the Whole meetings of the Board of Education and all full day meetings and
 - A half day indemnity of \$113 to be paid for meetings of less than three hours (excluding Regular or Committee of the Whole meetings of the Board of Education) and
 - \$226 for one day per month for each month that a regular meeting is held, for preparation time and
 - An additional \$113 per month that a regular meeting is held, for preparation time of the chairperson and

**NORTH EAST SCHOOL DIVISION
ORGANIZATIONAL MEETING MINUTES
November 21, 2023**

- \$50 per hour (or portion thereof) be paid for meetings held by conference call, and
- \$25 per hour for traveling to and from meetings, and conferences.

Expenses while on board business as per Section 23(b) of The School Division

Administration Regulations:

- 2023-11-97 M. Walton moved that the Board reimburse Board Members and school division staff for expenses incurred while on board business as follows: *CARRIED*
- *Lodging upon presentation of actual receipts, or \$75 without a receipt.*
 - *Actual meal expense to a maximum of:*
 - a. *Breakfast \$15*
 - b. *Lunch \$20*
 - c. *Supper \$25*
 - *Mileage rate be set at \$0.57 per kilometer and a daily in-town travel rate of \$6.00 for use of a personal vehicle starting December 1, 2023.*

SIGNING AUTHORITIES

- 2023-11-98 K. Bank moved that the Board Chair or Vice Chair, together with the Superintendent of Business Administration (or Director of Education or Manager of Financial Services as alternates), is authorized to sign all cheques and financial documents. The signature of the Board Chairperson may be by electronic signature or stamp. *CARRIED*
- The signature of the Superintendent of Business Administration may be by electronic signature. That the Superintendent of Business Administration and/or the Manager of Financial Services are authorized to carry out deposit activity, transfer of funds, purchase card administration, new card application and all other required banking activities for all financial institutions that the School Division deals with.

CONFIRMATION OF EXTERNAL AUDITOR SERVICES

At the Regular Board Meeting on October 20, 2020 a motion was passed to award the contract for audit services to MNP for the time period of January 1, 2021 to December 31, 2025. Therefore, no motion for external audit services is required at this time.

ADJOURNMENT

- 2023-11-99 S. Hanson moved that the Organizational Board Meeting adjourn at 1:25 pm. *CARRIED*

Board Chair/Vice-Chair

Superintendent of Business Administration

**NORTH EAST SCHOOL DIVISION
BOARD MEETING MINUTES
Tuesday, November 21, 2023**

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, November 21, 2023, at 1:30pm at the North East School Division Office in Melfort, SK.

TRUSTEES:

Kathrene Bank
Kevin Graham
Sherri Hanson
Dustin Kelsey
Lori Kidney - CHAIR
Ted Kwiatkowski
Marla Walton

NESD ADMINISTRATION:

Director of Education: Stacy Lair
Supt. of Business Admin.: Wanda McLeod (via Teams)
Admin. Assistant to the Director: Triki Zenner

CALL TO ORDER at 1:30 pm.

LAND ACKNOWLEDGMENT

M. Walton provided the following land acknowledgement.

"I acknowledge that today we meet on the homeland of the Métis and on Treaty 6 territory.

This land, which I am honored to call home, is an indigenous space and I as a newcomer recognize that I, my family, community, and school division benefit from this land, from the plant world and animal world that nurtured First Nations people for thousands of years before me.

I strive to recognize my responsibility in reconciliation as a leader in my division, my community, and family roles. I also acknowledge that all of the benefits from this land have come at a cost to First Nation and Metis people."

DECLARATION OF CONFLICT OF INTEREST

There was no conflict of interest declared.

ADOPTION OF AGENDA

2023-11-100 M. Walton moved that the agenda be adopted as presented. CARRIED

MINUTES

2023-11-101 D. Kelsey moved that the minutes of the [October 24, 2023 Regular Board Meeting](#) be adopted as presented. CARRIED

DELEGATIONS and SPECIAL PRESENTATIONS:

- None

CONSENSUS ITEMS

- 2023-11-102 T. Kwiatkowski moved that the Board approve the following consent items as presented and that the Board receive the following items as information:
- Correspondence
 - [Administrative Policies](#): *CARRIED*
 - AP 409 - Discipline - Amended
 - AP 607 - Family Life and Sex Education - Amended
 - AP 612 - Distance Learning – New.

NEW BUSINESS

- 2023-11-103 M. Walton moved 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. *CARRIED*
- 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.
- 2023-11-104 S. Hanson moved 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. *CARRIED*
- 2023-11-105 T. Kwiatkowski moved 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. *CARRIED*
- 2023-11-106 S. Hanson moved to postpone the following 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. *CARRIED*
- 2023-11-107 K. Graham moved 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. *CARRIED*
- 2023-11-108 D. Kelsey moved 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).
- CARRIED*

MONITORING AND REPORTING ITEMS

- 2023-11-109 K. Graham moved that the Board accepts the financial report for the year ending August 31, 2023. *CARRIED*
- 2023-11-110 T. Kwiatkowski moved 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. *CARRIED*
- 2023-11-111 M. Walton moved that the Board approves the 2022-23 Annual Report for the North East School Division No. 200 as presented. *CARRIED*
- 3:20 pm – Board took a recess for 15 minutes.*
- 3:35 pm – the Board resumed the meeting.*
- 2023-11-112 D. Kelsey moved that the Board approve the 2023-2024 School Priority Action Plans for the schools of the North East School Division. *CARRIED*
- 2023-11-113 M. Walton moved that the Board move to an in-camera session at 3:46 pm. *CARRIED*
- 2023-11-114 D. Kelsey moved that the Board move out of camera at 4:13 pm. *CARRIED*

ADJOURNMENT

- 2023-11-115 T. Kwiatkowski moved that the Board Meeting adjourn at 4:19 pm. *CARRIED*

NESD Board Chair/Vice-Chair

Superintendent of Business Administration



NESD Board of Education

Meeting Date: January 16, 2024

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 January 16, 2024 Board Meeting, the following [Administrative procedures](#) are ready for the Board to review:

- [AP 418](#) Learning Beyond the Classroom and associated [418.1 guidelines](#).
 - Substantively updated. Operational details have been removed and added to guideline document.
- [NEW AP 426](#) Temporary Exclusion of Students for Safety or Medical Reasons
 - Provides clarity and consistency when a temporary exclusion is necessary.
- [AP 501](#) Recruitment and Selection
 - Substantively updated. Operational details have been removed.
- [AP 516](#) Reporting Criminal Charges and associated [516.1 form](#).
 - Substantively updated to align with current legislation.
- [NEW AP 613](#) Student Volunteerism and associated forms (613.1 Student Plan, 613.2 Student Ineligible Activities, 613.3 Student Log)
 - Policy created to support new Student Volunteerism 30 credit.

The following administrative procedures have been updated with housekeeping changes. Updates are highlighted.

- [AP 203 SCC Local Budget](#)
 - Text updated for clarity.
- [AP 402 Student Governance](#)
 - Statement regarding old practice (annual NESD Student Council & Board forum) removed.
- [AP 405 Hours of Operation](#)
 - Text updated for clarity.
- [AP 406 Student Supervision](#)
 - Text updated for clarity.
- [AP 407 Student Conduct](#)
 - Text updated to align with AP 409.



NESD Board of Education

- [AP 410 Safe Schools](#)
 - Details added for clarity and alignment with updates to the Saskatchewan Employment Act and OH&S Regulations 2020.
- [AP 412 Access to Schools](#)
 - Text updated to align with AP 422-Video Surveillance
- [AP 413 Administering Medication and Treatment](#)
 - Text updated with clarity.
 - New form linked.
- [AP 414 Assessment and Reporting](#)
 - Updated to reflect current assessment and reporting guides.
- [AP 421 Fundraising activities in the school](#)
 - Formatting changes and changes to enhance clarity.
- [AP 422 – Video Surveillance](#)
 - Legal reference updated.
- [AP 423 Service Animals in Schools and APF 423.1](#)
 - Formatting and grammar changes.
- [AP 424 – Student Use of Alcohol and Drugs](#)
 - Grammar and formatting changes.
- [AP 425 – Request for Outcome Completion](#) and [APF 425.1](#)
 - Grammar and formatting changes.
- [AP 503 Professional Growth – Supervision and Evaluation](#)
 - Formatting changes and reference to guideline updated
- [AP 515 Criminal Record Check](#) and Associated: [515.1 form](#)
 - Clear employee CRC & VSC will be viewed, documented with HR and returned.
 - Volunteer CRC & VSC will be documented at the school and returned.
 - Form was updated to reflect changes in RCMP guidelines.
- [AP 524 Interns](#)
 - Approval and intent language clarified.
- [AP 607 Family Life and Sex Education](#)
 - Removed/updated dated language and terms

The following administrative procedures have been reviewed and reformatted without changes.

- [AP 404](#) – Class Size – Amended
- [AP 415](#) – Student Awards – Amended

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education Triki Zenner, Administrative Assistant to the Director	January 9, 2024	



NESD Board of Education

Meeting Date: January 16, 2024

Topic: Transfer of Carrot River Elementary School Building and Related Land

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 staff and students at Carrot River Elementary School (CRES) will be starting classes at Carrot River Valley School at the beginning of the 2024-25 school year. The school division will no longer need the Carrot River Elementary School building and related land.

CURRENT STATUS

The Town of Carrot River is willing to take over the ownership of the CRES building and related land. The Town of Carrot River has signed a sale agreement for this property.

RECOMMENDATION

Proposed Board Motion:

That the Board approves the transfer of the title of the Carrot River Elementary School building and related land.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	January 9, 2024	



NESD Board of Education

Meeting Date: January 16, 2024

Topic: Balanced Scorecard January 2024 Report

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 checked="" type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

BACKGROUND

September 2023 represented the inaugural Balanced Score Card report aligned with the NESD 2023-2026 strategic plan. The plan will be overseen and directed through the utilization of Balanced Score Card data aligned with the NESD vision, mission, and strategic objectives.

The information provided at each meeting populates the balanced scorecard and is intended to help the Board and Division leaders assess and monitor progress towards goals.

CURRENT STATUS

The 2023-24 OurSCHOOL student engagement data is shared.

RECOMMENDATION

The board accepts the January OurSCHOOL student engagement Balance Score Card report as presented.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education	January 12, 2024	OurSCHOOL Student Engagement report

OurSCHOOL Student Engagement Data

January 2024



OurSCHOOL

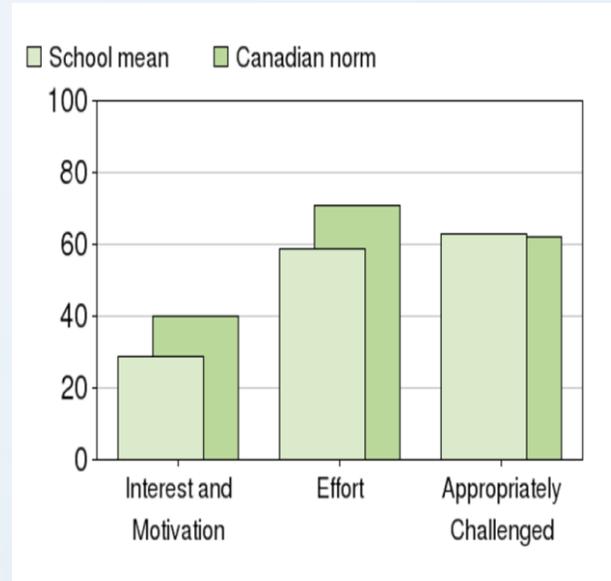
- The OurSCHOOL Survey is a complete evaluation system for measuring student engagement, well-being, classroom climate, and other factors known to affect learning outcomes. Information is captured from students and teachers to inform school policy and practice.
- The following data reports on secondary students, in grades 4 -6 and 7-12
- Focus of this data pertains to intellectual engagement

2022-23

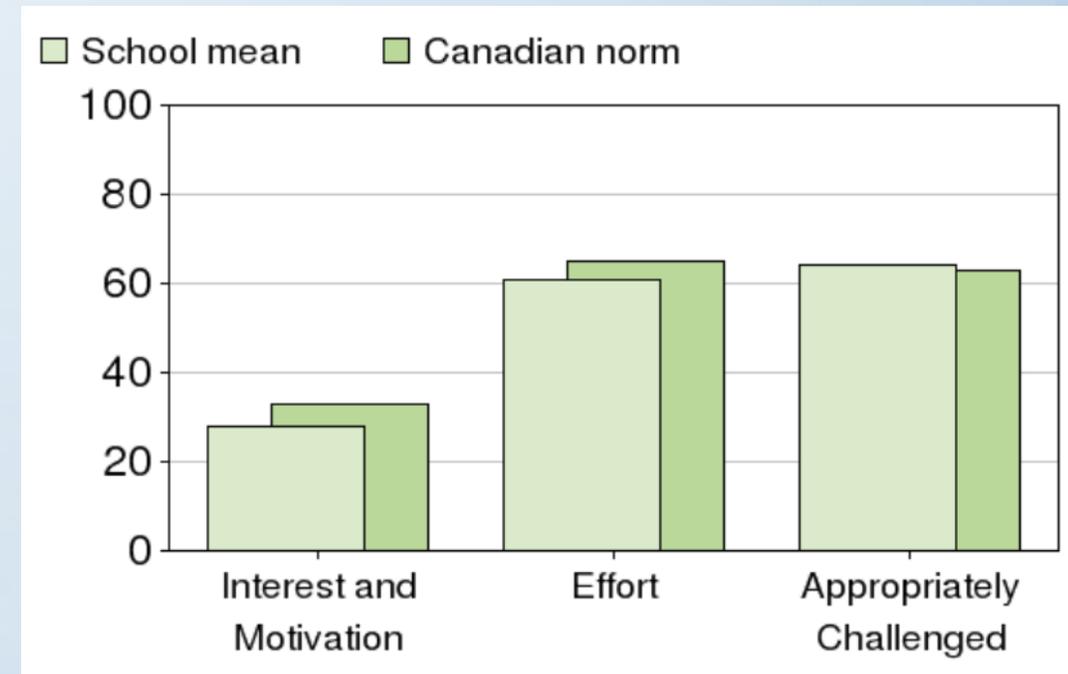
Intellectual Engagement

- emotional and cognitive investment in learning
- using higher-order thinking skills to increase understanding
- solve complex problems
- construct new knowledge

Students are more engaged when their level of skills is consistent with the challenges presented to them in their classes.



2023-24



Intellectual Engagement Composite

This data summarized the following measures:

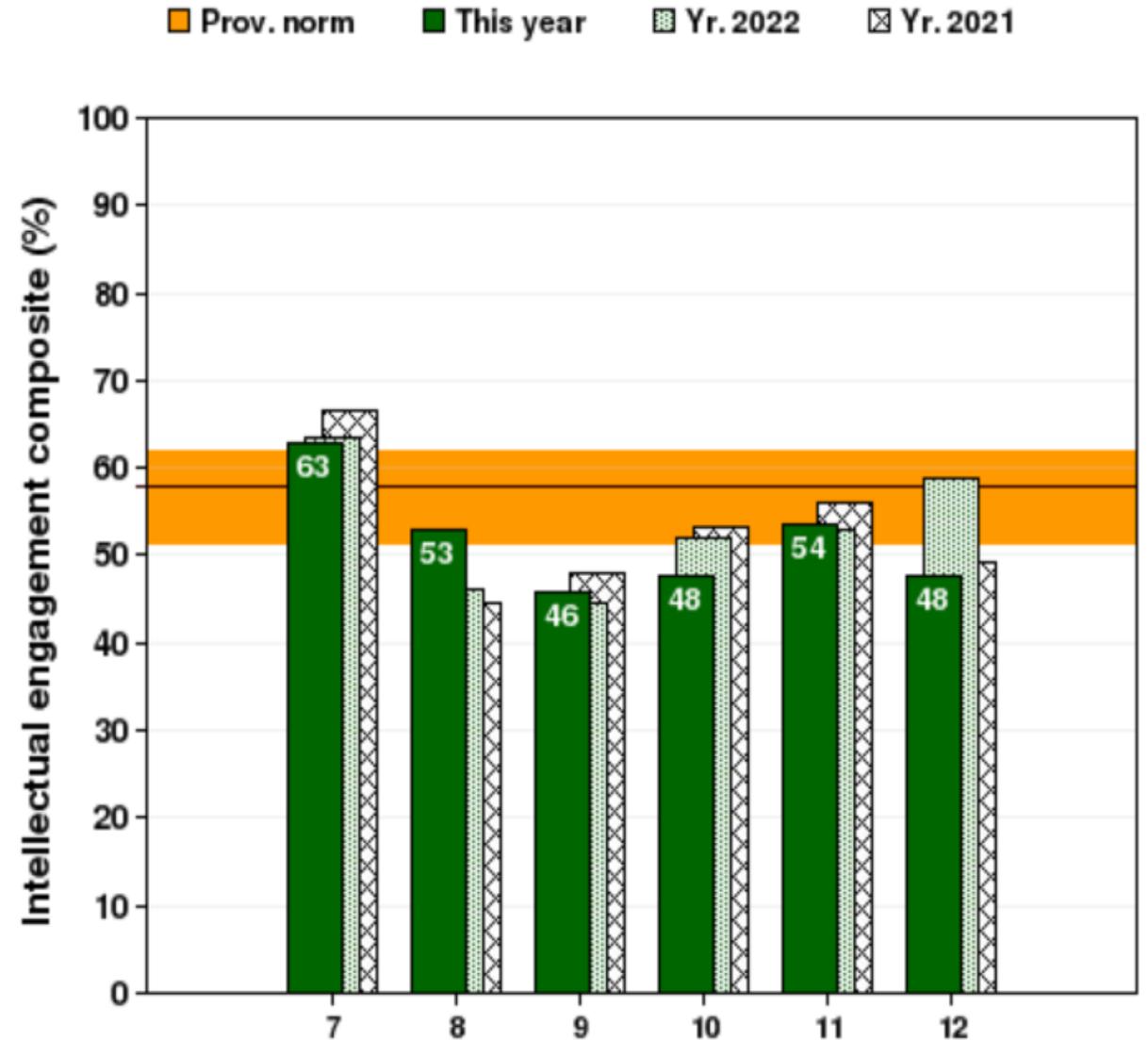
- Interest and Motivation
- Effort
- Effective Learning Time
- Relevance
- Rigor

The questions focus on the areas of: **Language Arts, Math, Science**

Scores are scaled on a 10-point scale. Scores above 6 are considered intellectually engaged.

SK North East School Division: Intellectual engagement composite

Default



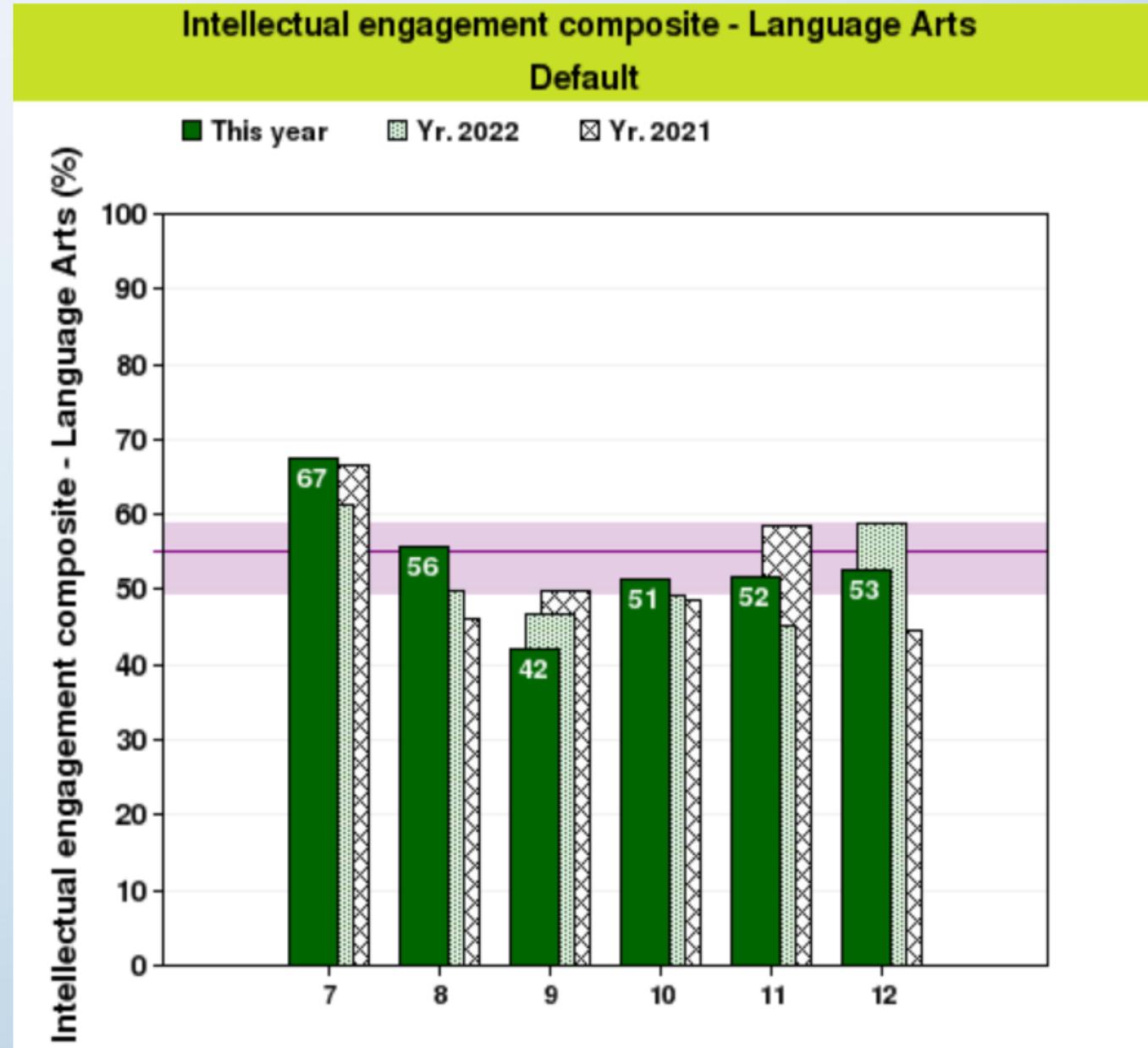
Intellectual Engagement Composite

Language Arts

This is derived from the Language Arts questions that are asked for the measures of:

- Interest and Motivation
- Effort
- Effective Learning Time
- Relevance
- Rigor

Scores are scaled on a 10-point scale. Scores above 6 are intellectually engaged.



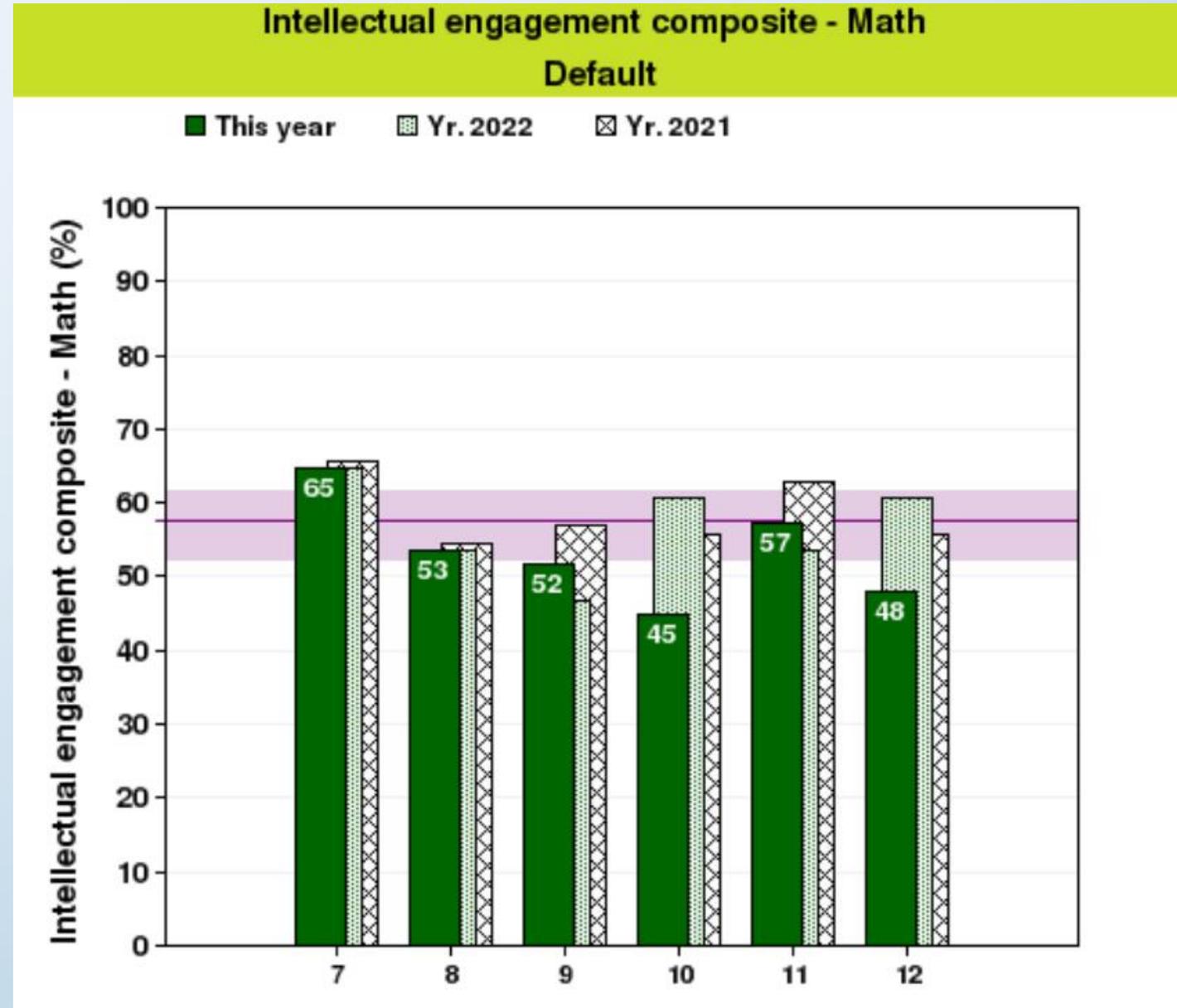
Intellectual Engagement Composite

Math

This measure is derived from the Math questions that are asked for the measures of:

- Interest and Motivation
- Effort
- Effective Learning Time
- Relevance
- Rigor

Scores are scaled on a 10-point scale. Scores above 6 are intellectually engaged.

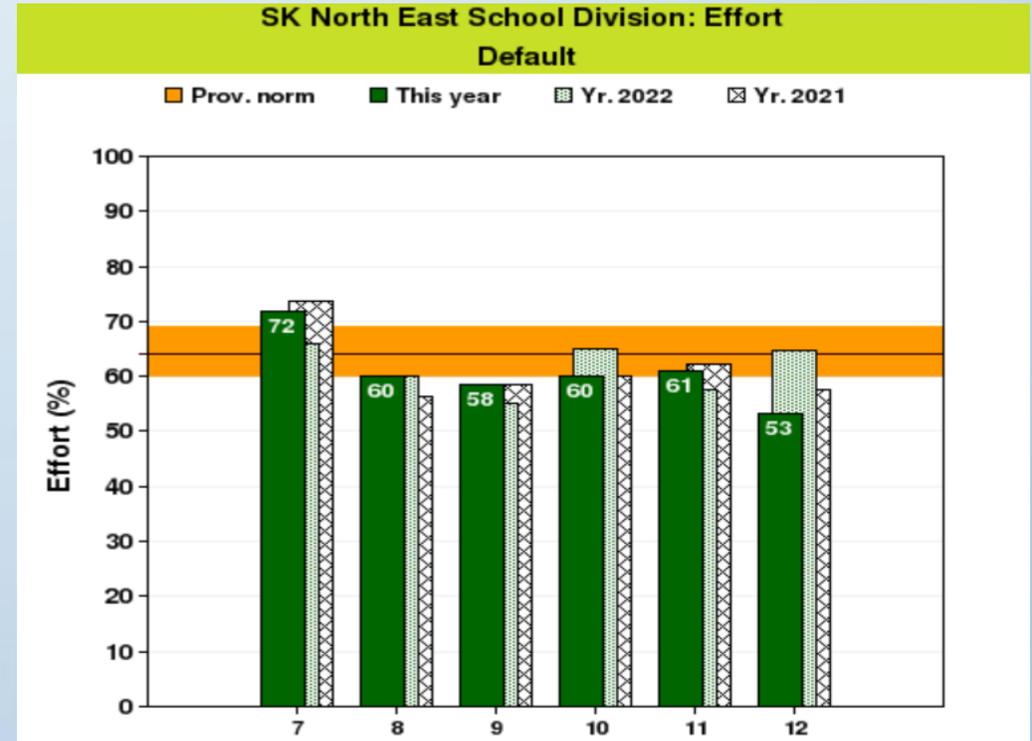
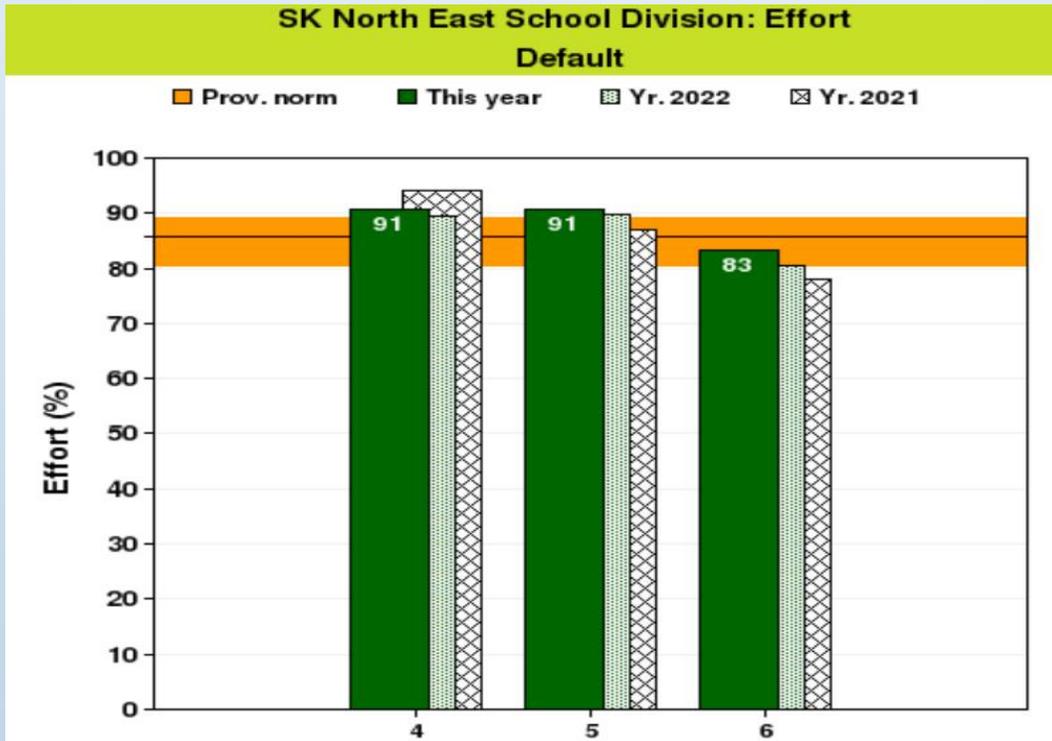


Intellectual Engagement: Effort

- *I try hard to succeed in [the subject area].*
- *I ask for help when I do not understand a concept or idea.*
- *I participate in class discussions.*

(Strongly Disagree, Disagree, Neither Agree nor Disagree, Agree, Strongly Agree)

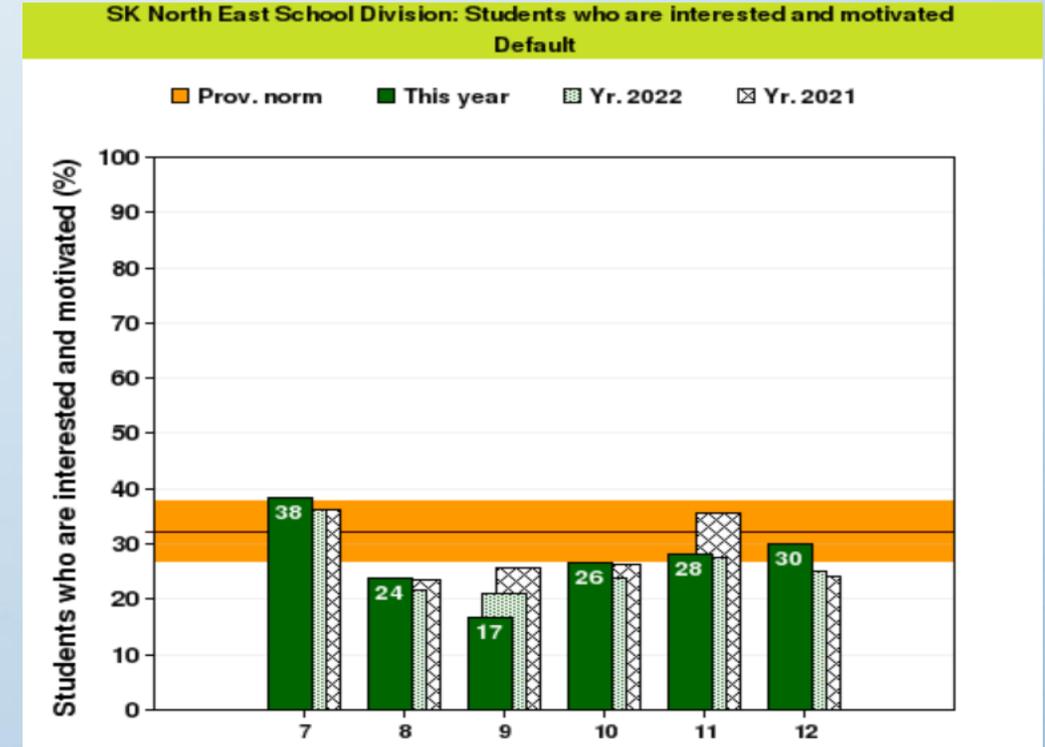
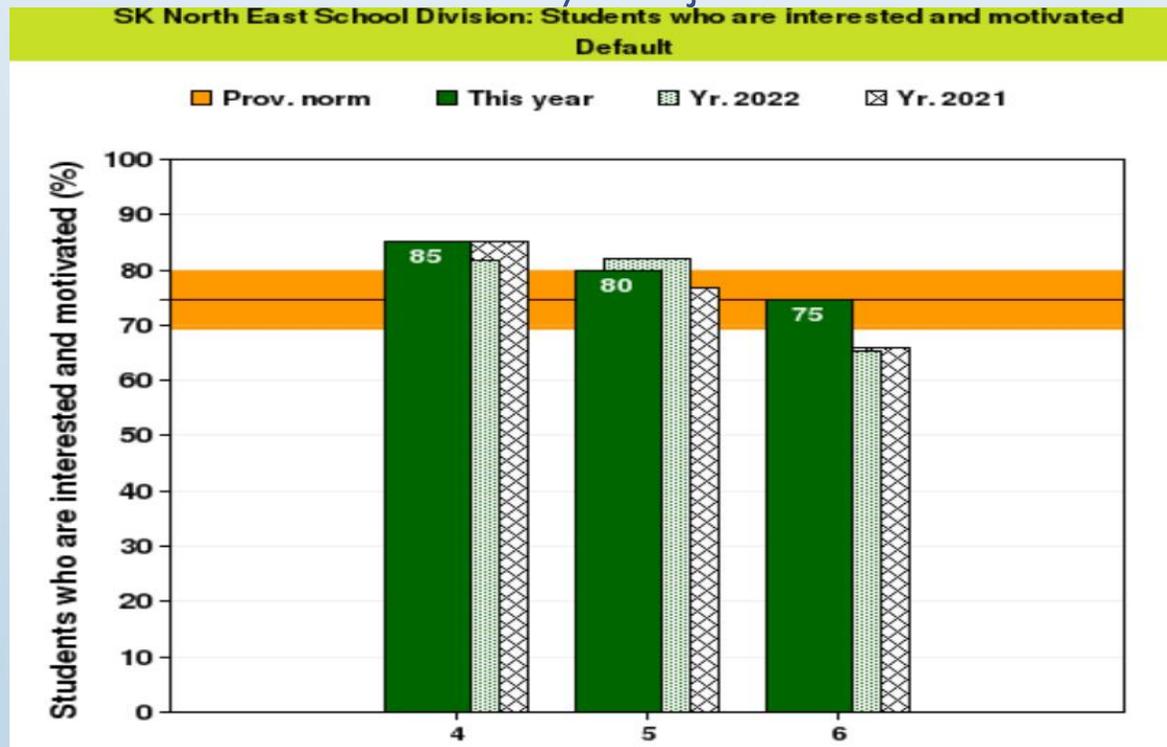
The data are scaled on a 10-point scale. The results are reported as **"the percentage of students who are trying hard to succeed."** Results are broken down by subject (see next 2 slides)



Intellectual Engagement: Interest and Motivation

- I spend a lot of time day-dreaming, socializing, or pretending to pay attention.
- I enjoy learning new concepts and ideas.
- I enjoy our class projects so much that often I do not want to stop.
- I wish we did not have to take [the subject area].
- I enjoy [the subject area] classes so much that I lose track of time.
- I find myself thinking about what we are learning even after the lesson is over.

The results are reported as **"the percentage of students who are trying hard to succeed."** Results are not broken down by subject





NESD Board of Education

Meeting Date: January 16, 2024

Topic: Financial Report for the Three Months Ending November 30, 2023

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

The North East School Division Board is provided with quarterly financial reports from Administration.

CURRENT STATUS

Please find attached the following for the three months ending November 30, 2023:

1. Memo for the Three Months ending November 30, 2023
2. Statement of Operations
3. Statement of Cash Requirements
4. Statement of Accumulated Surplus Activity
5. Statement of Tangible Capital Asset Purchases

Please contact Wanda McLeod, Superintendent of Business Administration, with any specific questions prior to the Board meeting. Answers will be provided during the meeting.

RECOMMENDATION

Proposed motion:

That the Board accept the financial report for the three months ending November 30, 2023.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	January 8, 2024	<ul style="list-style-type: none"> • Memo for Quarter End • Statement of Operations • Statement of Cash Requirements • Accumulated Surplus Activity Statement • Statement of Tangible Capital Asset Purchases



North East School Division

402 Main Street
PO Box 6000
Melfort, SK S0E 1A0

P: 306-752-5741; F: 306-752-1933
email: divisionoffice@nesd.ca
Facebook: NESD X: @nesd200

TO: Board of the North East School Division

FROM: Wanda McLeod, CPA, CA
Donna Eberle, CPA, CA

DATE: January 8, 2024

RE: Financial Report for the Three Months Ending November 30, 2023

The Board will be provided with three quarterly reports and one annual financial statement report for the 2023-24 fiscal year. November 30, 2023 marks the end of the first quarter. At November 30, we would expect the actual ten month expenses (school based lines) to be reporting at 30% of budget and the twelve month expenses (central office lines) to be reporting at 25% of budget.

Below is an executive summary of information for the first quarter as well as comparisons to the September to November 2022 quarter. It is important that this document be used in conjunction with the Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.

STATEMENT OF OPERATIONS

Revenues

Grants

The provincial grants totaled approximately \$14.9 million at quarter end. This amount includes the operating and other Ministry of Education grants. The operating grant amount (at \$14.7 million) is based on the 2023-24 provincial budget announcement using the estimated September 30, 2023 enrolment for the school division. The overall impact of the December operating grant (that takes into account the September 30, 2023 actual school enrolments) should result in approximately \$244,000 additional funding (increase in accumulated surplus). The total increase in funding number takes into account the grant calculation for the federally funded students and the students who are enrolled in the Adult Basic Education program at Suncrest College. In the first quarter of 2023-24, the school division also received initial funding of \$166,335 from the Ministry of Education for Targeted Classroom Support to assist with supports and complexities in the classroom. This funding was anticipated at budget time and therefore included in the budget figures. In 2022-23, the school division had received a one-time operating grant of \$672,400 from the Ministry of Education to assist with inflationary pressures such as rising fuel and insurance costs.

For 2023-24, there is a provincial capital grant of \$6.1 million included in the budget for the construction of the new kindergarten to grade twelve school in Carrot River. During the first quarter of 2023-24, no capital funding was received. The funding from the school division was used during the first quarter (as reported in the Statement of Accumulated Surplus Activity). For 2022-23, \$4.2 million was received in capital funding in the first quarter. Approximately \$1.6 million of the capital funding related to work that was completed during the 2021-22 fiscal year.

Tuition and Related Fees

The tuition and related fee revenues will most likely be under budget. There were less federally funded students enrolled at North East School Division during the first quarter of 2023-24 compared to the budget. The actual tuition revenue calculations for federally funded students are based on the actual enrolments at three points in time during the school year. Actual enrollment for the first billing was based on 36 students compared to the budget number of 38 students. In 2022-23 actual, enrolment for the first billing was based on 31 students compared to the budget number of 42 students.

School Generated Funds

School generated funds are currently at 56% of the budgeted amount (compared to 49% of the budget in prior year). The schools determine the budgets. There were more donations received and more fundraising activities compared to anticipated amounts at budget time.

Complementary Services

Complementary service revenues are currently at 34% of the budgeted amount. The complementary service revenue includes the provincial grants for the pre-kindergarten programs and grants for the outreach programs.

External Services

External services revenue is currently at 7% of the budgeted amount. External services are comprised of cafeteria sales, grant funding for the Invitational Shared Services Initiative (ISSI), funding for the driver education program as well as funding for the Early Years Family Resource Centre in Tisdale.

Cafeteria sales for both LP Miller and MUCC are consistent for the first quarter of 2023-24 compared to the first quarter of 2022-23. This means that the number of sales compared to prior year is consistent.

The school division will not be receiving any funding for ISSI in 2023-24, as the \$160,000 budgeted for ISSI was all received and recorded as revenue in the 2022-23 fiscal year. Due to the timing of the funding, external services revenue related to ISSI will be underbudget by the \$160,000 for this year.

Funding for the driver education program is now considered an External Service. The Statement of Operations for 2022-23, relating to the driver education program has been updated to external services revenue for comparison purposes.

The school division is the accountable partner for the Early Years Family Resource Centre in Tisdale. The Ministry of Education has confirmed funding of \$273,655 for the 2023-24 year. No funding has been received in the first quarter of 2023-24. There was no similar grant in the 2022-23 budget.

Other Revenue

Other revenue is currently at 65% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. A donation of \$893,327 from a third party has been recognized as income in the first quarter of 2023-24. This funding was used to expand the size of the new school in Carrot River and was included in the budget. We expect other revenue to be slightly higher than budget as the year progresses. Interest income is higher than anticipated at budget time due to an increase in the interest rate.

Expenses

Governance

Governance is 33% of the budgeted amount, which is slightly higher than the expected percentage of budget spent but is anticipated to be on or under budget at yearend. The majority of the school community council grants have been disbursed by November 30 of each year.

Administration

Administration expenses are at 29% of budget, with is higher than the 26% spent in the first quarter of 2022-23. It is anticipated that administration expenses will be slightly under budget at year end.

Instruction

Total instruction expenses are at 28% of the budgeted amount, which is slightly lower than the 29% spent in the first quarter of 2022-23. The amount expected to be spent is 30% (based on three out of ten months of the fiscal year being completed). No agreement has been reached with CUPE employees at the time of this report; therefore, an accrual for the increase has not been included in the actuals.

Plant

Overall the plant expenses are less than the expected 25% (at 17% of budget, which lower than the 21% in 2022-23). The main factor: building operating expenses, as the majority of the minor renovation projects are undertaken during the summer months. The budget for minor renovations is higher in 2023-24 compared to 2022-23.

Student Transportation

Student transportation is currently at 27% of the budgeted amount (which is identical to the first quarter of 2022-23), with the expected percentage being 30%. It is anticipated that transportation expenses will be slightly under budget at year end.

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. For 2023-24, Suncrest College invoiced the school division the full amount owing in the first quarter, and the amount is over budget. In 2022-23, the school division was invoiced in the second quarter. This payment to Suncrest College is fully funded in the operating grant from the province.

School Generated Funds

The school generated expenses are at 49% of the budget (compared to 37% of the budget in the prior year). As the schools determine their budgets and with increase in fundraising and other activities, school generated fund expenses may be slightly higher than budget at year end.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 26% of the budget, with the expected percentage being at 30%.

External Services

External services are at 14% of the budget, with the expected percentage being at 30%. External services include the costs associated with operating the cafeterias at MUCC and LP Miller Comprehensive School, expenses related to ISSI, costs for the driver education program and expenses related to the operation of the Early Years Family Resource Centre in Tisdale. There were no expenses related to ISSI in the first quarter, which is consistent with the first quarter of 2022-23. The costs for the operations of the Early Years Family Resource Centre will be incurred as the year progresses.

Other Expenses

Other expenses are slightly higher than the expected 25% budget, at 26%. Other expenses include services charges and interest paid on the capital loan for the construction of the Hudson Bay Community School. Other expenses are expected to be on budget at yearend.

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 2023-24 fiscal year of the school division.

STATEMENT OF ACCUMULATED SURPLUS ACTIVITY

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

STATEMENT OF TANGIBLE CAPITAL ASSET PURCHASES

The tangible capital asset (TCA) purchases totaled \$3.3 million in the first quarter, out of the total \$11.0 million budgeted. A total of \$6.6 million of the budget relates to the construction of the new school in Carrot River. This project will continue as the year progresses. The school buses, computer hardware purchases, as well as the planned school playground equipment will be purchased later in the fiscal year. A vehicle for the Technology Department has been purchased in the first quarter of 2023-24, which had been budgeted.

Amortization

Amortization expense is being recorded at 25% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2022-23, the same process for amortization was used.

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the three months ending November 30, 2023

	23 - 24				22 - 23			
	Budget 2023-24	Actual 2023-24	Variance	%	Budget 2022-23	Actual 2022-23	Variance	%
REVENUES								
Grants	\$ 66,488,617	\$ 14,896,783	\$ 51,591,834	22%	\$ 69,223,965	18,751,866	\$ 50,660,963	27%
Tuition and Related Fees	498,066	201,880	296,186	41%	552,838	162,254	390,584	29%
School Generated Funds	1,147,499	640,492	507,007	56%	993,100	489,149	503,951	49%
Complementary Services	843,732	286,451	557,281	34%	731,154	231,039	500,115	32%
External Services	838,655	61,956	776,699	7%	470,000	75,617	205,519	16%
Other Revenue	2,007,700	1,306,102	701,598	65%	716,500	335,818	380,682	47%
Total Revenues	<u>\$ 71,824,269</u>	<u>\$ 17,393,664</u>	<u>\$ 54,430,605</u>	24%	<u>\$ 72,687,557</u>	<u>\$ 20,045,743</u>	<u>\$ 52,641,814</u>	28%
EXPENSES								
Governance	\$ 281,000	\$ 91,529	\$ 189,471	33%	\$ 276,960	96,931	\$ 180,029	35%
Administration	2,808,936	801,937	2,006,999	29%	2,533,831	658,031	1,875,800	26%
Instruction	44,504,122	12,668,132	31,835,990	28%	43,849,531	12,626,603	31,399,994	29%
Plant	12,234,112	2,087,422	10,146,691	17%	10,404,873	2,177,312	8,227,561	21%
Transportation	5,327,152	1,436,309	3,890,843	27%	5,535,391	1,511,171	4,024,220	27%
Tuition and Related Fees	149,420	161,871	(12,451)	108%	187,230	-	187,230	100%
School Generated Funds	889,601	435,788	453,813	49%	957,086	355,551	601,535	37%
Complementary Services	1,707,279	449,245	1,258,034	26%	1,510,763	409,289	1,101,474	27%
External Services	905,075	122,536	782,539	14%	547,593	113,488	257,039	21%
Other Expenses	246,983	63,175	183,808	26%	265,623	67,731	197,892	25%
Total Expenses	<u>\$ 69,053,680</u>	<u>\$ 18,317,944</u>	<u>\$ 50,735,736</u>	27%	<u>\$ 66,068,881</u>	<u>\$ 18,016,107</u>	<u>\$ 48,052,774</u>	27%
Operating Surplus (Deficit) for the Year	<u>\$ 2,770,589</u>	<u>\$ (924,280)</u>	<u>\$ 3,694,869</u>		<u>\$ 6,618,676</u>	<u>\$ 2,029,636</u>	<u>\$ 4,589,040</u>	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the three months ending November 30, 2023

	Budget 2023-24	Actual 2023-24	Variance
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	\$ 2,770,589	\$ (924,280)	\$ (3,694,869)
TANGIBLE CAPITAL ASSETS:			
(-) Purchases	11,012,218	3,250,763	(7,761,455)
(+) Proceeds from disposals	11,000	-	(11,000)
LONG TERM DEBT:			
(-) Repayments of the year	458,097	112,747	(345,350)
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,909,080	1,227,270	(3,681,810)
(-) Gain on disposals of tangible capital assets	11,000	-	(11,000)
(+) Employee Future Benefits expenses	45,000	-	(45,000)
OTHER CASH REQUIREMENTS:			
(-) Employee Future Benefits expected payments	47,600	-	(47,600)
DEFICIT CASH FOR THE YEAR	\$ (3,793,246)	\$ (3,060,520)	\$ 732,726
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
New School in Carrot River (major capital project)	678,381	678,381	-
School bus replacement (capital)	821,106	-	(821,106)
New School in Carrot River	75,000	(15,174)	(90,174)
School Budget Carryover (net change)	-	(654,105)	(654,105)
	1,574,487	9,102	(1,565,385)
<i>Externally restricted:</i>			
Playground equipment	239,727	-	(239,727)
New School in Carrot River - Donations	-	(9,950)	(9,950)
School generated funds (net change)	158,702	(245,926)	(404,628)
Broadway School Sale Agreement	-	50,556	50,556
Tisdale Early Years Family Resource Centre	(30,000)	17,376	47,376
Early Learning and Intensive Supports (ELIS)	-	(57,531)	(57,531)
	368,429	(245,474)	(613,903)
<i>Preventative Maintenance and Renewal (PMR) Funding:</i>			
PMR - use of funds for projects	2,325,000	36,343	(2,288,657)
PMR - Carrot River Valley School	901,910	901,910	-
PMR - funding	(1,700,580)	-	1,700,580
	1,526,330	938,253	(588,077)
NET CHANGE IN CASH POSITION (UNRESTRICTED)	\$ (324,000)	\$ (2,358,640)	\$ (2,034,640)

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus Activity
For the three months ending November 30, 2023

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	82,131,088	3,250,763	1,227,270	84,154,581
Less: Liability for Asset Retirement Obligation	1,806,277	-	-	1,806,277
Less: Debt owing on Tangible Capital Assets	6,079,363	-	112,747	5,966,616
Total Invested in Tangible Capital Assets	74,245,448	3,250,763	1,340,017	76,381,688
Designated Assets: External Sources				
Jointly Administered Funds				
New School in Carrot River - Donations	244,423	9,950	-	254,373
School Generated Funds	1,175,381	684,992	439,066	1,421,307
Total Contractual Agreements	1,419,804	694,942	439,066	1,675,680
Ministry of Education				
Broadway School Sale Agreement	50,556	-	50,556	-
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	165,671	-	-	165,671
Early Years Family Resource Centre	213,222	1,350	18,726	195,846
Early Learning and Intensive Supports (ELIS)	71,982	75,000	17,469	129,513
New School in Carrot River - capital funding	504,243	-	-	504,243
PMR Maintenance Project Allocations	4,058,944	-	938,253	3,120,691
Total Ministry of Education	5,402,948	76,350	1,025,004	4,454,294
Total	6,822,752	771,292	1,464,070	6,129,974
Designated Assets: Internal Sources				
Curriculum and Student Learning				
School Budget Carryover	509,952	1,045,584	391,479	1,164,057
Total Curriculum and Student Learning	509,952	1,045,584	391,479	1,164,057
Facilities				
Board share of new school in Carrot River	678,381	-	678,381	-
Hudson Bay School Project	20,069	-	-	20,069
New School in Carrot River - Interest	72,189	15,174	-	87,363
Non-School Buildings	2,786,913	-	-	2,786,913
Unexpected School Maintenance	2,845,511	-	-	2,845,511
Total Facilities	6,403,063	15,174	678,381	5,739,856
Information Technology				
Computer Software Replacement and Software Upgrade	259,745	-	-	259,745
Surveillance Equipment Replacement	153,737	-	-	153,737
Total Information Technology	413,482	-	-	413,482
Transportation				
Bus Fleet Renewal	1,707,702	-	-	1,707,702
Vehicle Replacements	181,932	-	-	181,932
Total Transportation	1,889,634	-	-	1,889,634
Other				
School Improvement Initiative	63,861	-	-	63,861
Total Other	63,861	-	-	63,861
Total	9,279,992	1,060,758	1,069,860	9,270,890
Total Designated Assets	16,102,744	1,832,050	2,533,930	15,400,864

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the three months ending November 30, 2023

	Actual 2023- 24	Budget 2023-24	Variance
Carrot River Valley School:			
Construction (note 1)	\$ 3,156,019	\$ 6,584,068	\$ (3,428,049)
Site Work	-	1,551,000	\$ (1,551,000)
Furniture and equipment	-	397,550	\$ (397,550)
Computer hardware	-	120,000	\$ (120,000)
Playground and related land improvements	-	530,000	\$ (530,000)
Computer hardware	4,754	156,000	(151,246)
School buses (note 2)	-	945,000	(945,000)
Furniture and equipment	18,840	141,900	(123,060)
Playground equipment and other land improvements	-	299,500	(299,500)
Vehicles (note 3)	71,150	214,000	(142,850)
Computer software	-	73,200	(73,200)
Total tangible capital assets	<u>\$ 3,250,763</u>	<u>\$ 11,012,218</u>	<u>\$ (7,761,455)</u>

Notes:

1. The school division is expected to have early occupancy of the school on January 23, 2024. Classes for the staff and students of Carrot River Junior Senior High School are expected to start February 1, 2024.
2. The 2023-24 budget includes the purchase of two 70-passenger and four 52-passenger buses. The buses will be purchased as the year progresses.
3. The 2023-24 budget includes two student services vehicles, a van for cargo for the Technology Department and a truck for Transportation Services. The vehicle for the Technology Department has been purchased in the first quarter of 2023-24 and the remaining vehicles will be purchased as the year progresses.