

**NESD Regular Board Meeting**

**DATE: Tuesday, August 13, 2024**

**TIME: 1:30 pm**

**LOCATION: North East School Division Office, Melfort, SK**

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1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

3. DECLARATION OF CONFLICT OF INTEREST

5. ADOPTION OF MINUTES

- That the minutes of the [June 18, 2024 Regular Board Meeting](#) be adopted as presented.

6. Closed Session

7. DELEGATIONS and SPECIAL PRESENTATIONS

- Saskatchewan School Board Association (SSBA) attending (1:30pm)
  - Executive Director - Darren McKee
  - President - Jaimie Smith-Windsor
  - Vice President - Shawn Davidson
- DELEGATION - [Out of attendance area bussing requests](#)

8. 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:

- [Out of Province Travel - August 2024](#)

9. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [Out of Area Bussing Request - Delegation](#)
2. [Extend Banking Contract](#)
3. [Committee of the Whole \(COW\) Terms of Reference](#)

B. Monitoring and Reporting Items:

1. [Financial Report for the nine months ending May 31, 2024](#)
2. [New Carrot River School](#)

C. Board of Education Strategic Direction Items:

- 1.

10. INFORMATION ITEMS

1. [Out of Province travel - August 2024](#)

11. CORRESPONDENCE

- 

12. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- 

13. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

14. ADJOURNMENT

15. TEN-MINUTE RECESS and MEDIA INTERVIEWS (if necessary)

16. CLOSED SESSION ROUNDTABLE and MEETING REVIEW



**MINUTES OF A MEETING:** of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, June 18, 2024, at 1:30pm at the Tisdale Recplex-Hanover Room in Tisdale, SK.

**TRUSTEES:**

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

**NESD ADMINISTRATION:**

Director of Education: Stacy Lair  
Supt. of Business Admin.: Wanda McLeod  
Director Administrative Assistant – Triki Zenner

**ABSENT:** Kevin Graham

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**CALL TO ORDER** at 1:33 pm.

**LAND ACKNOWLEDGMENT**

M. Walton provided the land acknowledgement.

*“This beautiful and bountiful land, which I am honoured to call my home, is an Indigenous space. As a newcomer to Turtle Island, I recognize that I, along with my family, my community, and our school division benefit from this land, and from the flora and fauna that nurtured First Nations people for thousands of years before me.*

*I also recognize and acknowledge that all the benefits from this land have come at a great cost to First Nation and Métis people.*

*As part of my personal commitment to and my responsibility in reconciliation as a leader within my division, my community, and my family roles, I honour and acknowledge the land on which we meet today is the homeland of the Métis and Treat 6 Territory.”*

**DECLARATION OF CONFLICT OF INTEREST**

There was no conflict of interest declared.

**ADOPTION OF AGENDA**

2024-06-181 K. Bank moved that the agenda be adopted as presented. CARRIED

**MINUTES**

2024-06-182 D. Kelsey moved that the minutes of the May 14, 2024, Regular Board Meeting be adopted as presented. CARRIED

**DELEGATIONS and SPECIAL PRESENTATIONS:**

- Randy Kerr, Superintendent of Learning and Trevor Norum, Coordinator of Integrated Services – Violent Threat Risk Assessment
- Reanne Usselman, Coordinator of Learning – Early Years Evaluation (EYE)

S. Lair presented on student wellness and student personal device usage.

2024-06-183 D. Kelsey moved that the Board accepts the June Balanced Scorecard report as presented. CARRIED

2024-06-184 M. Walton moved that the NESD Board of Education accepts the June 2024 Human Resources Report. CARRIED

## **CONSENSUS ITEMS**

- 2024-06-185 T. Kwiatkowski moved that the Board moved that the following consent items be approved as presented and that the Board receive the following items as information: *CARRIED*
- Administrative Procedures
    - AP 514 - Harassment Prevention (AMENDED)
    - AP 514.1 – Conflict Resolution Harassment Form (NEW)
    - AP 706 – Purchasing (AMENDED)
  - Correspondence.

## **NEW BUSINESS**

- 2024-06-186 K. Bank moved that the Board approves the appointment of Tanya Biesenthal as Returning Officer for the 2024 general election of the school board for the North East School Division No. 200. *CARRIED*
- 2024-06-187 S. Hanson moved that the Board approves the use of electronic vote counting equipment for the 2024 general election of the school board for the North East School Division No. 200. *CARRIED*
- 2024-06-188 T. Kwiatkowski moved that the Board pay election officials at the same rate as the municipality when working with a municipality and when coordination does not occur, then the default rate is the Election Saskatchewan rate for 2024. *CARRIED*
- 2024-06-189 M. Walton moved that the Board require candidates to provide a Criminal Record Check along with their nomination form as permitted by Section 87(1)(aa.2) of The Education Act, 1995. *CARRIED*
- 2024-06-190 S. Hanson moved that the Board approves the use of homebound and mail-in voting for the 2024 general election of the school board for the North East School Division No. 200 in the City of Melfort, as administered by the City of Melfort. *CARRIED*
- 2024-06-191 M. Walton moved that the Board approve the requirement of the occupation of a candidate to appear on the nomination form and the ballot. *DEFEATED*
- 2024-06-192 M. Walton moved that the Board approve the use of \$200,330 of the Federal Capital Tuition externally restricted accumulated surplus to partially fund the replacement of the roof at Tisdale Middle and Secondary School. *CARRIED*

## **MONITORING AND REPORTING ITEMS**

- 2024-06-193 D. Kelsey moved that the 2023-2024 Board Self-Evaluation be approved and filed. *CARRIED*
- At 4:00 pm., L. Kidney excused herself from the meeting and M. Walton took over chairing the meeting.
- At 4:04 pm., L. Kidney returned to the meeting and continued chairing the meeting.
- 2024-06-194 T. Kwiatkowski moved that the Board accept the Annual Balanced Scorecard report for the 2023-2024 school year as presented. *CARRIED*

K. Bank moved that the Board approves the secure destruction of the following: 64 boxes and one electronic server that are eligible for destruction as per *SSBA Records Retention and Disposal Guide for Saskatchewan School Divisions (December 2012)*:

CARRIED

<b>Accounting and Finance (21 Boxes and 1 electronic)</b>	
2013-2014	Accounts Payable - Cheque runs; EFTs; Vendors; US Vendors
2013-2014	Cancelled Cheques
2013-2014	Journal Entries and Recurring Journal Entries
2013-2014	Bank Statements and Reconciliations
2013-2014	Deposits
2012-2013	Standing Purchase Orders and Trust Accounts
2011-2014	Charitable Receipts
2013-2014	Accounts Receivable
2006 and earlier	Munisoft software server containing financial information including the general ledger (electronic)
<b>Student Records (12 boxes)</b>	
2012-2022	Student Lists – extra copies of attendance records
1950-2009	Unofficial marks and marksheets
2008-2016	Out of attendance area request
1967-1985	Printed transcripts of Grade 10-12 marks
<b>Student Records - Cumulative Records (30 boxes)</b>	
1928-1998	Student Cumulative Folders for students now over 25 years of age
1982-1998	Homeschool Registrations and records
<b>Administration (1 Boxes)</b>	
2012-2014	Teacher accreditations

K. Bank moved that WHEREAS the Board of Trustees recognizes the need to update and enhance the existing Board Policies to reflect current best practices, legal requirements, and the strategic goals of the North East School Division, AND WHEREAS the proposed suite of Board Policies has been developed through a comprehensive review process, including consultation with legal counsel, and expert advisors; the Board approves the new suite of Board Policies as presented, effective immediately:

CARRIED

- BP 101 - Foundations and Direction
- BP 102 -Role of the Board
- BP 103 – Role of Trustee (NEW)
- BP 103.A1 – Trustee Services, Material and Equipment
- BP 104 - Code of Conduct
- BP 104.A1 Code of Ethics (NEW)
- BP 104.A2-Code of Conduct Sanctions (NEW)
- BP 104.A3 - Conflict of Interest Protocol (NEW)
- BP 104.A4 - Annual Declaration of Potential Conflict of Interest (NEW)
- BP 104.A5-Online Presence and Social Media Guidelines (NEW)
- BP 105 - Role of Chair
- BP 106 – Role of Vice-Chair (NEW)
- BP 107 - Board Operations
- BP 107.A1 - Board Operations-Board Schedule of Remuneration Appendix
- BP 107.A2 - Declaration of Elector
- BP 107.A3 - Board Evaluation
- BP 108 - Role of Committees
- BP 109 – Board Representative (NEW)
- BP 110 – Policy Making
- BP 111 - Delegation of Authority

- BP 112 - Role of Director
- BP 112.A1-Director of Education Evaluation Process, Criteria and Timeline (NEW)
- BP 112.A2-Director of Education Role Expectations (NEW)
- BP 112.A3-Leadership Practices Interview Guide (NEW)
- BP 113 – Appeals and Hearings regarding Student Matters (NEW)
- BP 114 School Viability Review
- BP 114.A1-School Review Calendar Guideline
- BP 115 -Recruitment and Selection of Personnel (NEW)
- BP116 - School Community Councils
- BP 117-Transportation
- BP 118 – Accumulated Surplus from Operations
- BP 119 – Human Diversity (NEW)

2024-06-197

T. Kwiatkowski moved that the Board of Trustees deems the following policies as expired or redundant and therefore rescinds them effective immediately: *CARRIED*

- BP 103 Elections of Board Members
- BP 104 Renumeration and Expenses
- BP 105 Board Communications
- BP 106 Approach to Governance
- BP 107 School Board Association
- BP 109 Assessment of Board Effectiveness
- BP 115 Continuous Agenda.

**STRATEGIC DIRECTION ITEMS**

2024-06-198

D. Kelsey moved that the Board of Education of the North East School Division approves the 2024-25 Budget as presented, including any future adjustments relating to the Provincial Collective Bargaining Agreement of the teachers and minor changes made after Ministry of Education’s review and approval. *CARRIED*

**CELEBRATING EXCELLENCE**

- S. Lair, Director of Education, reviewed the June 2024 Board Celebrations.

**ADJOURNMENT**

2024-06-199

T. Kwiatkowski moved that the Board Meeting adjourn at 4:47 pm. *CARRIED*

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NESD Board Chair/Vice-Chair

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Superintendent of Business Administration



# NESD Board of Education

Meeting Date: August 13, 204

Topic: Extension of Banking Services

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

As the result of a Request for Proposals process in 2019, on March 25, 2019, the Board passed the following motion:

- That the Board appoint BMO Financial Services as the financial institution for the daily banking services of the North East School Division for a five-year term with an option to renew for another five years.

The second five year term would have started on May 1, 2024.

## CURRENT STATUS

Based on the service provided by BMO, the favorable interest rate for the chequing account and the costs of associated with changing to another bank, Administration is recommending the extension of this contract for another five years to April 30, 2029.

## RECOMMENDATION

### Proposed motions:

That the Board renew the contract with BMO Financial Services as the financial institution for the daily banking services of the North East School Division for another five-year term to April 30, 2029.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	August 6, 2024	



# NESD Board of Education

Meeting Date: August 13, 2024

Topic: Committee of The Whole (Closed Session) Terms of Reference

MEETING		AGENDA ITEM		INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information Items	<input type="checkbox"/> Information	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Decision	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Celebrating Excellence: Innovation, Connections, Empowerment, Inclusion	<input type="checkbox"/> Discussion	<input type="checkbox"/> Discussion

## BACKGROUND

The NESD Board meets as a Committee of the Whole (COW) during the morning prior to Board meetings. To date, the COW, which functions as a working committee of the Board, has operated without formal terms of reference. The establishment of terms of reference for each committee has been recognized and recommended as a best practice by the Board Policy Review Committee (BPRC).

The BPRC has requested that a draft set of terms of reference for the COW be prepared for Board review and approval. A draft was shared at the April 2024 COW and the Board requested revisions in advance of approval.

## CURRENT STATUS

The Director has created the following revised draft:

### Committee of The Whole (Closed Session) Terms of Reference.

- 1.1 The board believes that its fundamental obligation is to preserve and enhance the public trust in education generally and in the affairs of its operations. The board believes this trust is preserved through the conduct of board meetings which are open to the public, but at the same time recognizes that occasions may arise when it is in the best public interest to discuss sensitive matters in closed meetings.
- 1.2 As a general practice committee of the whole sessions will be held on the day of each regular board meeting. The board may meet at any time in committee of the whole for any of the reasons outlined in 1.6.
- 1.3 The usual rules of procedure shall be observed in meetings of committee of the whole. Nonetheless:
  - 1.3.1 Meetings shall be characterized by a relaxed atmosphere, which allows free and open dialogue.
  - 1.3.2 Trustees shall enjoy much greater latitude in terms of breadth of issues and their comments as well as greater latitude in terms of direct response and number of times an individual may speak to an issue.
  - 1.3.3 Trustees will be allowed to respond to other’s comments at the discretion of the chair.
  - 1.3.4 The chair will be empowered to enforce the same rules as apply to public board meetings if they deem it is in the best interest of the meeting being conducted.
- 1.4 The Director, or designate, will keep a record of directions to administration and items which the committee has agreed should be placed on the next or subsequent board meeting agendas.
- 1.5 At the conclusion of a session of the committee of the whole, a member will move that the committee rise and report to the open board meeting and subsequently, that the session adjourns.



# NESD Board of Education

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- 1.6 The following matters are normally reserved for closed sessions of the committee of the whole:
    - 1.6.1 Personal or confidential matters relating to staff, students or finances.
    - 1.6.2 Legal opinions respecting the board and its activities.
    - 1.6.3 The purchase, lease, or sale of property prior to discussion in open session.
    - 1.6.4 Items of a sensitive or exploratory nature which either the director or the board wish to discuss with each other, with the ultimate view to providing guidance or information on issues which may or may not become public later.
  - 1.7 Board members and other persons attending committee of the whole sessions are honour bound not to disclose the details of discussion at such sessions.

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## RECOMMENDATION

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The Board will review and advise on changes to the draft Committee of the Whole (Closed Session) Terms of Reference.

OR

### **Proposed Motion:**

The NESD Board approves the Committee of the Whole (Closed Session) Terms of Reference, effective immediately.

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<b>PREPARED BY</b>	<b>DATE</b>	<b>ATTACHMENTS</b>
Stacy Lair, Director of Education	Sept 8, 2024	Example of Committee of the Whole Minutes (Saskatoon Public Schools)

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**MINUTES OF A MEETING:**

of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, held on Tuesday, May 14, 2024 at 3:00 p.m.

May 14, 2024

**MEMBERS PRESENT:**

Trustees Kim Stranden (Chair), Angela Arneson, Donna Banks, Charmaine Bellamy, Vernon Linklater, Collen MacPherson, Michael Pidwerbeski, Suzanne Zwarych

**REGRETS:**

Trustees Kathleen Brannen and Ross Tait

Trustee Bellamy left the meeting at 4:01 p.m.

Trustee Bellamy returned to the meeting at 4:47 p.m.

Following discussions in committee of the whole, Trustee Bellamy moved that the board rise and report.

CARRIED (8)

The meeting adjourned at 5:25 p.m.

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Secretary of the School Division

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Board Chair



# NESD Board of Education

Meeting Date: August 13, 2024

Topic: Financial Report for the Nine Months Ending May 31, 2024

MEETING		AGENDA ITEM		INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input type="checkbox"/> Information Items	<input type="checkbox"/> Information	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Decision	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Celebrating Excellence: Innovation, Connections, Empowerment, Inclusion	<input type="checkbox"/> Discussion	<input type="checkbox"/> Discussion

## BACKGROUND

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

## CURRENT STATUS

Please find attached the following for the nine months ending May 31, 2024:

1. Memo for the Nine Months ending May 31, 2024
2. Statement of Operations
3. Statement of Cash Requirements
4. Statement of Accumulated Surplus
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 Board Motion:

That the Board accept the financial report for the nine months ending May 31, 2024.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	August 6, 2024	<ul style="list-style-type: none"> <li>• Memo for Quarter End</li> <li>• Statement of Operations</li> <li>• Statement of Cash Requirements</li> <li>• Accumulated Surplus Activity Statement</li> <li>• Statement of Tangible Capital Asset Purchases</li> </ul>



# North East School Division

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

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

**DATE:** July 11, 2024

**RE:** Financial Report for the Quarter Ending May 31, 2024

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May 31, 2024, marks the end of the third quarter. At May 31, we would expect the actual ten month expenses (school based lines) to be reporting at 90% of budget and the twelve month expenses (central office lines) to be reporting at 75% of budget.

Below is an executive summary of information for the first, second and third quarters of 2023-24 as well as comparisons to the same period for 2022-23. 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 \$47.5 million at quarter 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, 2023 actual school enrolments) resulted in approximately \$244,000 additional funding (increase in accumulated surplus). 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 Suncrest College.

Preventative Maintenance and Renewal (PMR) funding will be on budget at year-end. The PMR funding will be received in the fourth quarter, which is consistent with prior year.

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 three quarters of 2023-24, \$3.2 million was received. The funding from the school division was used during the first quarter (as reported in the Statement of Accumulated Surplus). For 2022-23, \$12.3 million was received in capital funding in the first three quarters. 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 be over 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. Overall, there were more federally funded students enrolled at the North East School Division during the 2023-24 school year compared to budget. All three billings have been completed by the end of the third quarter. As a result, in 2023-24, the tuition and related fees will be approximately \$5,000 over budget. There were two international students attending North East School Division in 2023-24 that had not been budgeted resulting in approximately \$19,000 of additional tuition revenue.

In 2022-23, there were less federally funded students enrolled at the North East School Division compared to budget. This resulted in approximately \$146,000 less than budget.

### **School Generated Funds**

School generated funds are currently at 127% of the budgeted amount (compared to 105% 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 93% 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 75% 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 three quarters of 2023-24 compared to the first three quarters 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. The ISSI funding was received and recorded as revenue during 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. Funding in the amount of \$300,407 for the 2023-24 year was received in the third quarter.

### **Other Revenue**

Other revenue is currently at 104% 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. Interest income is higher than anticipated at budget time due to interest rates remaining at a high level.

### **Expenses**

#### **Governance**

Governance is 69% of the budgeted amount, which is slightly lower than the expected percentage of budget spent but is anticipated to be on budget at yearend. All school community council grants have been paid by the end of the third quarter of 2023-24.

#### **Administration**

Administration expenses are at 74% of budget, which is lower than the 76% spent by the third quarter of 2022-23. It is anticipated that administration expenses will be slightly under budget at year end.

## **Instruction**

Total instruction expenses are at 84% of the budgeted amount, which is slightly lower than the 86% spent by the third quarter of 2022-23. The amount expected to be spent is 90% (based on nine out of ten months of the fiscal year being completed). An agreement had been reached with CUPE employees on February 27, 2024, with the retro payments for the increase was made in March 2024. Instruction is expected to be under budget, due to the following:

- There have been three days of strikes by the teachers and the average teachers' salary is less than expected due to more temporary contracts at lower salary levels.
- There were less professional development events/activities compared to what was anticipated at budget time.
- Technology purchasing items that were budgeted as non-capital furniture and equipment but are now considered TCA due to price.

## **Plant**

Overall the plant expenses are less than the expected 75% (at 69% of budget, which higher than the 68% in 2022-23). The main factor: building operating expenses are under budget, as the majority of the minor renovation projects are undertaken in the fourth quarter. The budget for minor renovations is higher in 2023-24 compared to 2022-23.

## **Student Transportation**

Student transportation is currently at 80% of the budgeted amount (which is identical to the third quarter of 2022-23), with the expected percentage being 90%. 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 125% of the budget (compared to 101% 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 will be 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 84% of the budget, with the expected percentage being at 90%.

## **External Services**

External services are at 99% of the budget, with the expected percentage being at 90%. 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 relating to the operation of the Early Years Family Resource Centre in Tisdale. External services will be over budget at year-end, as costs are being incurred for the Early Years Family Resource Centre that had been budgeted in 2022-23 but incurred in the current year. The Early Years Family Resource Centre is fully funded by the province. There were some expenses relating to ISSI in the first three quarters, which is consistent with 2022-23.

**Other Expenses**

Other expenses are at 76% of budget, which is identical to the amount in the third quarter of 2022-23. 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.

**Tangible Capital Assets**

The tangible capital asset (TCA) purchases totaled \$6.3 million at the end of the third 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, majority of the computer hardware purchases, as well as the planned school playground equipment will be purchased in the fourth quarter. A vehicle for the technology department and two student services vehicles have been purchased and delivered by the end of the second quarter of 2023-24, which had been budgeted.

**Amortization**

Amortization expense is being recorded at 75% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2022-23, the same process for amortization was used.

**Statement of Accumulated Surplus**

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

**NORTH EAST SCHOOL DIVISION**  
**Statement of Operations**  
**For the nine months ending May 31, 2024**

	23 - 24				22 - 23			
	Budget 2023-24	Actual 2023-24	Variance	%	Budget 2022-23	Actual 2022-23	Variance	%
<b>REVENUES</b>								
Grants	\$ 66,488,617	\$ 47,507,771	\$ 18,980,846	71%	\$ 69,448,965	\$ 55,620,813	\$ 13,828,152	80%
Tuition and Related Fees	498,066	523,017	(24,951)	105%	552,838	406,944	145,894	74%
School Generated Funds	1,147,499	1,455,869	(308,370)	127%	993,100	1,042,810	(49,710)	105%
Complementary Services	843,732	784,606	59,126	93%	731,154	670,140	61,014	92%
External Services	838,655	624,814	213,841	75%	245,000	530,997	(285,997)	217%
Other Revenue	2,007,700	2,097,797	(90,097)	104%	716,500	972,765	(256,265)	136%
Total Revenues	<u>\$ 71,824,269</u>	<u>\$ 52,993,874</u>	<u>\$ 18,830,395</u>	<u>74%</u>	<u>\$ 72,687,557</u>	<u>\$ 59,244,469</u>	<u>\$ 13,443,088</u>	<u>82%</u>
<b>EXPENSES</b>								
Governance	\$ 281,000	\$ 194,973	\$ 86,027	69%	\$ 276,960	\$ 211,795	\$ 65,165	76%
Administration	2,808,936	2,077,948	730,988	74%	2,533,831	1,938,341	595,490	76%
Instruction	44,504,122	37,388,507	7,115,615	84%	44,074,531	37,760,464	6,314,067	86%
Plant	12,234,112	8,461,326	3,772,787	69%	10,404,873	7,101,670	3,303,203	68%
Transportation	5,327,152	4,272,687	1,054,465	80%	5,535,391	4,431,720	1,103,671	80%
Tuition and Related Fees	149,420	161,871	(12,451)	108%	187,230	124,640	62,590	67%
School Generated Funds	889,601	1,114,293	(224,692)	125%	957,086	965,332	(8,246)	101%
Complementary Services	1,707,279	1,434,516	272,763	84%	1,510,763	1,295,969	214,794	86%
External Services	905,075	899,352	5,723	99%	322,593	198,903	123,690	62%
Other Expenses	246,983	187,281	59,702	76%	265,623	200,840	64,783	76%
Total Expenses	<u>\$ 69,053,680</u>	<u>\$ 56,192,753</u>	<u>\$ 12,860,927</u>	<u>81%</u>	<u>\$ 66,068,881</u>	<u>\$ 54,229,674</u>	<u>\$ 11,839,207</u>	<u>82%</u>
Operating Surplus (Deficit) for the Year	<u>\$ 2,770,589</u>	<u>\$ (3,198,879)</u>	<u>\$ 5,969,468</u>		<u>\$ 6,618,676</u>	<u>\$ 5,014,795</u>	<u>\$ 1,603,881</u>	

**NORTH EAST SCHOOL DIVISION**  
**Statement of Cash Requirements**  
**For the nine months ending May 31, 2024**

	<b>Budget 2023-24</b>	<b>Actual 2023-24</b>	<b>Variance</b>
<b>OPERATING SURPLUS (DEFICIT) FOR THE YEAR</b>	\$ 2,770,589	\$ (3,198,879)	\$ (5,969,468)
<b>TANGIBLE CAPITAL ASSETS:</b>			
(-) Purchases	11,012,218	6,323,035	(4,689,183)
(+) Proceeds from disposals	11,000	-	(11,000)
<b>LONG TERM DEBT:</b>			
(-) Repayments of the year	458,097	341,783	(116,314)
(+) Debt issued during the year	-	-	-
<b>NON-CASH GAIN/EXPENSES:</b>			
(+) Amortization expense	4,909,080	3,681,809	(1,227,271)
(-) Gain on disposals of tangible capital assets	11,000	-	(11,000)
(+) Employee Future Benefits expenses	45,000	-	(45,000)
<b>OTHER CASH REQUIREMENTS:</b>			
(-) Employee Future Benefits expected payments	47,600	-	(47,600)
<b>DEFICIT CASH FOR THE YEAR</b>	<b>\$ (3,793,246)</b>	<b>\$ (6,181,888)</b>	<b>\$ (2,388,642)</b>
<b>ACCUMULATED SURPLUS CHANGES:</b>			
<b><i>Internally restricted:</i></b>			
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	(20,392)	(95,392)
Early Years Family Resource Centre Rental	(30,000)	(23,850)	6,150
School Budget Carryover (net change)	-	(131,111)	(131,111)
	<b>1,544,487</b>	<b>503,028</b>	<b>(1,041,459)</b>
<b><i>Externally restricted:</i></b>			
Playground equipment	239,727	-	(239,727)
New School in Carrot River - Donations	-	(41,703)	(41,703)
School generated funds (net change)	158,702	(311,842)	(470,544)
Broadway School Sale Agreement	-	50,556	50,556
New School in Carrot River - capital funding	-	504,243	504,243
Tisdale Early Years Family Resource Centre	-	117,773	117,773
Tisdale Early Years Family Resource Centre - Donations	-	(52,420)	(52,420)
Early Learning and Intensive Supports (ELIS)	-	(70,280)	(70,280)
	<b>398,429</b>	<b>196,327</b>	<b>(202,102)</b>
<b><i>Preventative Maintenance and Renewal (PMR) Funding:</i></b>			
PMR - use of funds for projects	2,325,000	1,411,343	(913,657)
PMR - Carrot River Valley School	901,910	901,910	-
PMR - funding	(1,700,580)	-	1,700,580
	<b>1,526,330</b>	<b>2,313,253</b>	<b>786,923</b>
<b>NET CHANGE IN CASH POSITION (UNRESTRICTED)</b>	<b>\$ (324,000)</b>	<b>\$ (3,169,280)</b>	<b>\$ (2,845,280)</b>

**NORTH EAST SCHOOL DIVISION**  
**Statement of Accumulated Surplus**  
**For the nine months ending May 31, 2024**

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024	
<b>Invested in Tangible Capital Assets:</b>					
Net Book Value of Tangible Capital Assets	82,131,088	6,323,035	3,681,809	84,772,314	
Less: Liability for Asset Retirement Obligation	1,806,277	-	-	1,806,277	
Less: Debt owing on Tangible Capital Assets	6,079,363	-	341,783	5,737,580	
<b>Total Invested in Tangible Capital Assets</b>	<b>74,245,448</b>	<b>6,323,035</b>	<b>4,023,592</b>	<b>77,228,457</b>	
<b>Designated Assets: External Sources</b>					
<b>Jointly Administered Funds</b>					
New School in Carrot River - Donations	244,423	41,703	-	286,126	
Early Years Family Resource Centre - Donations	-	52,420	-	52,420	
School Generated Funds	1,175,381	1,500,358	1,188,516	1,487,223	311,842
<b>Total Contractual Agreements</b>	<b>1,419,804</b>	<b>1,594,481</b>	<b>1,188,516</b>	<b>1,825,769</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)	165,671	-	-	165,671	
Early Years Family Resource Centre	213,222	352,827	470,600	95,449	
Early Learning and Intensive Supports (ELIS)	71,982	150,000	79,720	142,262	
New School in Carrot River - capital funding	504,243	-	504,243	-	
PMR Maintenance Project Allocations	4,058,944	-	2,313,253	1,745,691	
<b>Total Ministry of Education</b>	<b>5,402,948</b>	<b>502,827</b>	<b>3,418,372</b>	<b>2,487,403</b>	
<b>Total</b>	<b>6,822,752</b>	<b>2,097,308</b>	<b>4,606,888</b>	<b>4,313,172</b>	
<b>Designated Assets: Internal Sources</b>					
<b>Curriculum and Student Learning</b>					
School Budget Carryover	509,952	1,049,924	918,813	641,063	
<b>Total Curriculum and Student Learning</b>	<b>509,952</b>	<b>1,049,924</b>	<b>918,813</b>	<b>641,063</b>	
<b>Facilities</b>					
Board share of new school in Carrot River	678,381	-	678,381	-	
Early Years Family Resource Centre Rental	-	23,850	-	23,850	
Hudson Bay School Project	20,069	-	-	20,069	
New School in Carrot River - Interest	72,189	20,392	-	92,581	
Non-School Buildings	2,786,913	-	-	2,786,913	
Unexpected School Maintenance	2,845,511	-	-	2,845,511	
<b>Total Facilities</b>	<b>6,403,063</b>	<b>44,242</b>	<b>678,381</b>	<b>5,768,924</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>Transportation</b>					
Bus Fleet Renewal	1,707,702	-	-	1,707,702	
Vehicle Replacements	181,932	-	-	181,932	
<b>Total Transportation</b>	<b>1,889,634</b>	<b>-</b>	<b>-</b>	<b>1,889,634</b>	
<b>Other</b>					
School Improvement Initiative	63,861	-	-	63,861	
<b>Total Other</b>	<b>63,861</b>	<b>-</b>	<b>-</b>	<b>63,861</b>	
<b>Total</b>	<b>9,279,992</b>	<b>1,094,166</b>	<b>1,597,194</b>	<b>8,776,964</b>	
<b>Total Designated Assets</b>	<b>16,102,744</b>	<b>3,191,474</b>	<b>6,204,082</b>	<b>13,090,136</b>	
<b>Unrestricted surplus</b>	<b>3,180,929</b>	<b>-</b>	<b>-</b>	<b>3,180,929</b>	
<b>Total Accumulated Surplus</b>	<b>19,283,673</b>	<b>3,191,474</b>	<b>6,204,082</b>	<b>16,271,065</b>	

**NORTH EAST SCHOOL DIVISION**  
**Statement of Tangible Capital Asset Purchases**  
**For the nine months ending May 31, 2024**

	<b>Actual 2023- 24</b>	<b>Budget 2023-24</b>	<b>Variance</b>
Carrot River Valley School:			
Construction (note 1)	\$ 4,620,044	\$ 6,584,068	\$ (1,964,024)
Site Work	830,285	1,551,000	(720,715)
Furniture and equipment	359,704	397,550	(37,846)
Computer hardware	16,857	120,000	(103,143)
Playground and related land improvements	-	530,000	(530,000)
Computer hardware	180,340	156,000	24,340
School buses (note 2)	-	945,000	(945,000)
Furniture and equipment	117,864	141,900	(24,036)
Playground equipment and other land improvements	56,906	299,500	(242,594)
Vehicles (note 3)	141,035	214,000	(72,965)
Computer software	-	73,200	(73,200)
	<hr/>	<hr/>	<hr/>
Total tangible capital assets	<u>\$ 6,323,035</u>	<u>\$ 11,012,218</u>	<u>\$ (4,689,183)</u>

Notes:

1. The Carrot River Junior Senior High School students moved into the Carrot River Valley School on February 1, 2024. Demolition of the old school building started during April 2024.
2. The 2023-24 budget includes the purchase of two 70-passenger and four 52-passenger buses. The buses are scheduled to be delivered during the fourth quarter of 2023-24.
3. The 2023-24 budget includes two student services vehicles, a van for cargo for the Technology Department and a truck for the Transportation Services. The vehicle for the Technology Department has been purchased in the first quarter of 2023-24, the two student service vehicles were purchased in the second quarter, and the remaining transportation vehicle has not been delivered.



# NESD Board of Education

Meeting Date: August 13, 2024

Topic: New School in Carrot River

MEETING		AGENDA ITEM		INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input type="checkbox"/> Information Items	<input type="checkbox"/> Information	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Decision	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Celebrating Excellence: Innovation, Connections, Empowerment, Inclusion	<input type="checkbox"/> Discussion	<input type="checkbox"/> Discussion

## BACKGROUND

The general contractor for the new school in Carrot River is expected to complete the project during September 2024. Construction started in July 2022.

On August 8, 2024, work was being completed in the sport court area on the south side of the property. An underground tank was found. It was most likely a septic tank from the 1950's. This was not expected.

## CURRENT STATUS

The engineer is recommending that the sewage tank is pumped out and backfilled. Additional excavation work in this area will also need to be completed. As the project is so late in the process and other unexpected costs have been incurred, there is no additional funding for this work to be completed. The contingency provided by the province was approximately \$536,000 for the \$26.9 million project. At this point, it is estimated that all of this funding will be used.

Administration would like to request that the Board approve additional dollars to complete the work on the south side of the property.

Administration will continue to work with the province to try to recover the additional unexpected sitework costs that have been incurred over the summer months.

At the completion of the project, Administration will provide a financial report for the new school in Carrot River to the Board.

## RECOMMENDATION

### Proposed Board Motion:

That the Board approve the use of up to \$35,000 from the unrestricted accumulated surplus for the cost of the additional unexpected sitework for the new school in Carrot River; Administration of the North East School Division will continue to work with the province to recover the unexpected additional project costs.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	August 8, 2024	