



School Division Name and Number
Education in a Culture of Excellence

**North East School Division
#200**

Annual Report 2013-14

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

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Letter of Transmittal



Honourable Don Morgan Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of school division name and number is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

A handwritten signature in black ink that reads "Kathy Ponath". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kathy Ponath
Chairperson

Highlights/Accomplishments

The North East School Division (NESD) is pleased to share its accomplishments and highlights of the 2013-14 school year. Our students, staff, and communities have a great deal to be proud of. In working with our Board of Education and the stakeholders of the NESD, we have created a “culture of excellence” aimed at ensuring “every student has the opportunity to succeed”. Thank-you and congratulations to everyone who contributed to our success in 2013-14. Below are some of the 2013-14 highlights:

Disaster Recovery – The North East School Division completed its Ready Plan. The plan outlines the strategies, capabilities and procedures for our staff to implement in the event of a significant disruption to our day-to-day business operations. The scope of the plan covers all departments located in our Melfort, Tisdale Garage, and Nipawin administrative offices as well as the computer server room located at Melfort & Unit Comprehensive Collegiate (MUCC). The plan is applicable in the event that the site is physically inaccessible. It also responds to regional interruptions to operations. The Ready Plan integrates with the existing safety plans and anticipates that the initial emergency may require activation of the plan.

Invitational Shared Services Initiative – The North East School Division developed two formal partnerships utilizing the Invitational Shared Services Initiative grant. NESD partnered with the James Smith Cree Nation with the goal of providing leadership to teachers in the Bernard Constant Community School (BCCS). Secondly, the NESD partnered with the Kinistin First Nation, Yellow Quill First Nation and Saskatoon Tribal council. The goal of this partnership is to provide leadership to teachers and to expand the already successful mentorship program in place.

Kinawind Partnership Youth Mentors - A student mentorship credit was introduced in the fall of 2013 for Kinistin high school students. This program was introduced to build confidence, self-esteem and leadership in students while assisting grade 9 students in the transition to Tisdale Middle and Secondary School. The aim of the program was to provide new students with someone they could turn to, learn from, and seek out for support. From all accounts, the work of these mentors proved invaluable to not only their mentees but their own personal growth. The program was so successful, the students received nominations for the Sasktel Aboriginal Youth Awards.

LEAN – The NESD successfully completed two Value Stream Mapping (VSM) events. The first was with the Human Resources department with the focus being the “onboarding” processes for new employees. The second event occurred with Information Technology (IT) department and it focussed on the revamping of the IT Helpdesk. In addition to the two VSM events, the NESD held a general educational session for all of its administrators. The session introduced the major components of LEAN methodology to the administrators.

Education Sector Strategic Planning – For the first time, the NESD utilized the Hoshin Kanri (HK) planning methodology for the first time to develop its strategic plan for the 2014-15 school year. HK planning was used both at the division level and at the school level. Throughout the year all departments and all schools successfully completed A3 planning documents that closely parallel and align to the Education Sector Strategic Plan. The NESD’s plans include strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved.

Introduction

This annual report presents an overview of the North East School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014.

This annual report provides a snapshot of the North East School Division, its governance structures, students, staff, programs and facilities. It also provides insight into some of the key measures of student performance as well as some of the recent accomplishments of the NESD.

In addition to detailing the Division's activities and performance, this report outlines how the Division is implementing its strategic plan, provides a report from management endorsing the financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

North East
SD No. 200
March 2014

About Us

The North East School Division is a rural school division with 22 schools located in 13 communities. The Division is located in north east Saskatchewan and encompasses approximately 11,000 square kilometres. It spans a geographic area from Naicam in the south, Smeaton in the north, Hudson Bay in the east, and Melfort in the west. The map on the right shows the geographic location of North East School Division.



The Division is divided into eight subdivisions for purposes of board representation. For a more detailed map of North East School Division showing the eight subdivisions and communities, go to our website

http://www.nesd.ca/images/documents/NESD_Division%20Map.pdf .

Much of the North East School Division is rural, with four larger centers, Nipawin, Tisdale, Hudson Bay and Melfort with the school division head office being located in Melfort. The North East School Division serves one Hutterite colony and interacts with four local First Nations.

Agriculture, mining, tourism, and manufacturing all play a significant role in the economy of the north east. Much like the rest of Saskatchewan, the north east area has been witness to an influx of immigrants who support the growing economy.

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.

Program Overview

Schools in the North East School Division are diverse and offer a broad range of academic, practical/vocational, fine arts and extra-curricular programs in well maintained facilities. Each one of our twenty-two schools offers a unique and specialized educational program designed to best meet the individual learning needs of the students being served.

The North East School Division has maintained a strong focus on curriculum implementation and renewal at all grades and in all subject areas. Following the leadership and guidelines provided by The Ministry of Education, educators are engaged in professional development in-servicing to ensure they are well informed of educational research, best practices and innovations.

The North East School Division has focused its attention on providing students with high quality curriculum, instruction, and assessment that is responsive to individual student needs. The NESD continually utilizes data informed evidence and research to report continuous improvement while ensuring our students are supported for their 21st century learning.

In addition, each school in the Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the Division's schools:

- Alternative programming for vulnerable students
- Child care facilities
- Core French instruction
- Community education philosophy
- On-line course delivery
- English as an Additional Language programming
- Extra-curricular programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning

Additional services and supports are offered to students and teachers by specialized School Division staff including:

- Curriculum coordinators and consultants
- Educational psychologists
- English as an Additional Language consultant
- Digital Learning coordinator and consultants
- First Nations' and Metis consultant
- Occupational Therapists
- Speech and language pathologists
- Counselling consultants

School Division Planning

The North East School Division has a well-coordinated planning process which enables alignment of all school division planning activities.

Strategic Plan

In 2013, the Board of Education of the North East School Division approved a four-year (2013-14 to 2016-17) strategic plan. The 2013-14 school year is the first year of this plan. The Board's strategic plan provides overall direction for everything within the Division and serves as an anchor to ensure all Division planning processes are in alignment with each other.

The strategic plan defines the North East School Division's mission, vision and guiding principles – provided earlier in this annual report. In addition to these foundational elements, the strategic plan includes strategic division goals aimed at achieving the board priorities.

The North East School Division's strategic division goals are:

- Goal #1: Our students are provided high quality curriculum, instruction, and assessment responsive to individual needs.
- Goal #2: Our school division and its schools report continuous improvement using research based practices and data informed evidence.
- Goal #3: Our students and staff are accommodated to support their learning in the 21st century.
- Goal #4: Our school division maintains a positive "North East" culture through the respectful engagement of our primary stakeholders to support the goals of the education system.

A copy of the 2010-11 to 2012-13 strategic plan is available at:
<http://www.nesd.ca/board/missionvision> .

Throughout 2013-14, North East School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.

Locally, the NESD replicated the planning process utilized by the Ministry in its journey towards the ESSP. As a result, all of the departments in the NESD and all of its schools took part in developing a strategic plan for the NESD. This plan includes outcomes, Hoshins and projects at the division and school based level. As well, all schools have replaced their traditional Learning Improvement Plans with Hoshin Kanri documents that identify strategies, actions and metrics to ensure student growth is achieved.

The School Division in the Community

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. The schools of the North East School Division all have programs and initiatives to encourage community and parent involvement. All schools host bi-annual Student-Led-Conferences, where students lead their teachers and parents through a conversation highlighting the learning progress of the students. As well, all schools in the North East School Division have developed School Climate Teams. These teams are geared towards building a positive climate based upon the PBIS framework.

A variety of individual programs also exist in schools that are unique to each community. For example, Maude Burke School in Melfort organized two different types of venues last year to increase community and parent involvement. They hosted a “Dad’s Night Out” – this event was an evening of fun learning activities for Dads only and their children. They had a large turnout and have seen an increase in involvement from fathers in their building since the event. They also organized a group called “Building Bridges” – it was a group for parents with their babies and/or toddlers. The group met once a month on a Friday morning. The intent was to start building connections for families prior to their children actually engaging in the school system – it was a great way to get to know children and their needs prior to possible entrance in Pre-K.

The North East School Division has utilized data in the past to gauge the pulse of the communities in the north east. This past year, the Division once again purchased the parent survey of the *Tell Them From Me* survey. The data collected from this survey will continue to aid the schools and the school division when determining curricular programs, extra-curricular programs and appropriate student supports.

Community Partnerships

The North East School Division and individual schools within the division have establish a range of formal and informal community partnerships in order to promote student learning and ensure that students’ school experience is positive and successful. Descriptions of some of the partnerships are included below.

The North East School Division has fostered a partnership with the Kinistin First Nation. This partnership, named Kinawind, works to create a mutually beneficial and respectful relationship between Kinistin First Nation and North East School Division that builds on the strengths of both organizations in providing greater opportunities for all children. The Kinawind Partnership provides opportunities for students in Grades 9-12 from the Kinistin First Nation to attend school at Tisdale Middle and Secondary School. This past year a Mentor Group was established. This group of individuals were nominated for the Sasktel Aboriginal Youth Awards. Congratulations!

Through the granting of the Invitational Shared Services Initiative (ISSI) the NESD has formed two partnerships. The first partnership is a joint partnership with the Kinistin First Nation, the Yellow Quill First Nation, and the Saskatoon Tribal Council. The partnership goal includes providing leadership to teachers and supporting student mentorship within the partnership schools of the NESD, the Kinistin First Nation and the expanded relationship with Yellow Quill First Nation through Saskatoon Tribal Council. The partnership will utilize a First nations mentor to provide cultural and academic engagement strategies directly to teachers to facilitate FN student success.

The second partnership is with the James Smith Cree Nation. The NESD will support Bernard Constant Community School to implement the provincial Early Years Evaluation tool, a Reading Assessment District Diagnostic Measure, and a Diagnostic Levelled Reading Program. The partnership aims to develop shared planning and a student mentorship program. The program will

include both tuition (NESD) and on reserve James Smith Cree Nation students with the goal of enhancing engagement and improving student attendance, both key factors leading to the successful completion of high school.

The NESD hired Marcel Head as a Partnership Consultant to support existing partnerships and to explore new partnerships with surrounding First Nations.

The Early Years Partnership is a partnership between multiple agencies. Included in this partnership is the NESD, Cumberland Regional College, the Ministry of Education, Métis Nation – Saskatchewan, the Kelsey Trail Health Region, KidsFirst, Northeast Daycare Directors Cooperative and neighbouring First Nations. This partnership aims at providing the best possible start in life for all young children in the north east. The partnership focuses on supporting families with the enhancement of the children’s physical, social, emotional and intellectual development.

The Star City Hutterite Colony is located within the Division’s boundaries and the Division has established a school within it. The provincial curriculum is taught in the school by a teacher employed full time with NESD. The Colony hires an additional instructor who provides language and religious instruction to students outside of the regular five hours of instruction. The colony provides the school facility and looks after its upkeep.

The school division is an active partner in the North East Regional Inter-sectoral Committee and uses an integrated service model in which they partner with social service agencies to ensure students’ physical, social, and psychological needs are met. The town of Nipawin is the smallest designated *Kids First* community in Saskatchewan and has made significant progress in mitigating risk factors for expectant mothers and to support pre-school children and their families.

In 2013 the school division joined with partners to establish the Nipawin Community Mobilization Initiative – Hub, which is an effective collaborative integrated multi-agency team, building safer and healthier communities, reducing crime and victimization; accomplished through the mobilization of resources to address individuals/families with acutely elevated levels of risk as recognized across a range of service providers.

Beginning in September 2015, Cumberland College and North East School Division will pilot a number of dual-credit University courses, where Grade 12 students at high schools throughout the Cumberland College and NESD regions will have an opportunity to take University courses with the intent to receive credit at both their local high school and at the University of Saskatchewan. The significant part of this pilot is that these courses will be scheduled to fit within the high school semesters and high school timetables, thereby increasing accessibility of these courses to high school students.

Governance

The Board of Education

The North East School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division 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 very best education possible for each and every student.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. During the 2013-2014 year, the Board of Education focused its attention to aligning local planning with the Education Sector Strategic Plan (ESSP). The Board of Education members are:

Subdivision 1	Pat Brooks
Subdivision 2	Bob Gagne (Vice Chair)
Subdivision 3	Luke Perkins
Subdivision 4	Kathy Ponath (Board Chair)
Subdivision 5	Ted Kwiatkowski
Subdivision 6	Val Hvidston
Subdivision Melfort	Lori Constant
Subdivision Melfort	Todd Goudy
Subdivision Nipawin	Freeman Reynolds
Subdivision Nipawin	Marla Walton

A list of the remuneration paid to board members is provided in Appendix D.



*Back Row: Freeman Reynolds, Marla Walton, Val Hvidston, Bob Gagne, Ted Kwiatkowski, Luke Perkins
Front Row: Don Rempel (Director), Lori Constant, Kathy Ponath (Chair), Pat Brooks, Todd Goudy, Rosie Ottenbreit (Superintendent of Business Administration)*

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 21 schools in the North East School Division. The School Community Councils of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2013-2014 Board and SCC workshop was held with a presentation on Positive Behaviour Interventions and Supports from Tom Schimmer. This workshop provided the Board and SCC members with background information on the work that schools have been doing in the area of responsive interventions for student academic and behavioural needs. The Board also hosted SCC elected members as well as north east municipal leaders to an evening gathering in which dinner was provided to invited guests and the Annual General Meeting was opened to the public. The evening included an information session for parents on social media digital literacy.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. The 2013-2104 year was a departure from this established practice because of the Ministry focus on replacing the Continuous Improvement Framework with a new, Hoshin Kanri, Education Sector Strategic Planning model. As a result of this transition, Learning Improvement Plans were not renewed and submitted to the Board in 213-2014.

The Board of Education stressed the importance of School Community Councils as a mechanism for connecting community and school. In 2013-2014 the Board doubled the amount of operating funds distributed to each SCC and asked that the parent questionnaire of the provincial *Tell Them From Me* school effectiveness survey be promoted within school communities and that SCCs host local focus groups to follow up on the school level data related on the drivers of student success. The Board of Education met with one third of the SCCs in their home community during the spring of 2014. The intent is for the Board to continue a fall meeting with all SCCs and to also meet with each SCC in their home community over the course of the Board's elected term. These meetings focus on what is positive, and what could be even better in school communities. The Board of Education has established a School Community Council (SCC) for each of the 21 schools in the North East School Division.

Our Students and Staff

Students

In 2013-14, 4875 students were enrolled with the North East School Division. This is fewer students than in 2012-13 (4919 students) and fewer than in 2011-12 (4973 students).

For 2013-14 and for both of the previous years, the population of Kindergarten to Grade 3 students was significantly lower than the population of older students. This means that the student population may decline significantly in the years ahead, as these students progress through the grades. The NESD witnessed the increase of Self-Identified FNMI from 742 students in 2013-14 to 803 students in 2013-14. Another recent trend is the increase in English as an Additional Language students. In 2013-14 the NESD had 75 of these students enrolled, up from 68 the previous year.

The North East School Division strongly supports the smooth transition of its young learners into the school system. Evidence of this support lies in the growing number of PreKindergarten programs offered. During 2013-2014, the NESD expanded its PreKindergarten programming. NESD now has 9 PreKindergarten programs being delivered in 4 communities, with a total space for 164 students.

Figure 1: School Division 3-Year Enrolment

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	323	327	338
1	330	334	348
2	329	336	333
3	357	330	355
4	359	367	345
5	360	362	359
6	356	363	368
7	396	360	366
8	408	391	356
9	435	429	393
10	458	460	454
11	418	440	435
12	444	420	425
Total	4973	4919	4875

PreK Overall	104	127	135
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

Staff

The NESD is one of the largest employers within the North East Central part of the province. The Division employs approximately 650 full-time equivalent staff which is equally split between teachers and other supporting staff who are representing a myriad of occupations. As we are a full service school division, the supporting position classifications not encompassing teachers include educational associates, library staff, administrative assistants, bus drivers, mechanics, caretakers, plumbers, electricians, carpenters, counselling personnel, outreach personnel, speech and language therapists, occupational therapists, information technology personnel, finance personnel, supervising personnel, superintendents and a Director of Education. Figure 3 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 2: School Division Staff – 2012-13

Job Category	FTEs
Classroom teachers	296.02
Principals, vice-principals	20.87
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	145.22
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	42.13
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	58.6
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	78.0
Senior management team – e.g. chief financial officer, director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	646.84

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2013.

Source: HR Department (NESD), 2013

Senior Management Team – The Director of Education, Don Rempel, reports directly to the Board of Education. Each of the three Superintendents of Schools has portfolios that include working with school based administrators in their pod of schools as well as functional departments within the school division. These include: student services, curriculum, First Nations and Métis education, Digital learning, Information Technology and CIAF.

- Superintendent John Casavant – 8 schools; (Curriculum, Instruction & Assessment)
- Superintendent Eric Hufnagel – 7 schools; (Student Support Services)
- Superintendent Rob McKay – 7 schools; (Information Technology, Digital Learning, FNME, CIAF)
- The Superintendent of Business Administration, Rosie Ottenbreit – In addition to being accountable as the secretary treasurer to the board of education, the CFO is the direct supervisor, leader and operational manager for the Administration area of the Division. This position is accountable for the overall management and coordination of all financial programs, facility management and transportation operations.
- The Superintendent of Human Resources, Dean Biesenthal, is responsible for providing direct supervision and leadership within the Human Resources and Payroll Departments as well as the entire human resources function for the division.

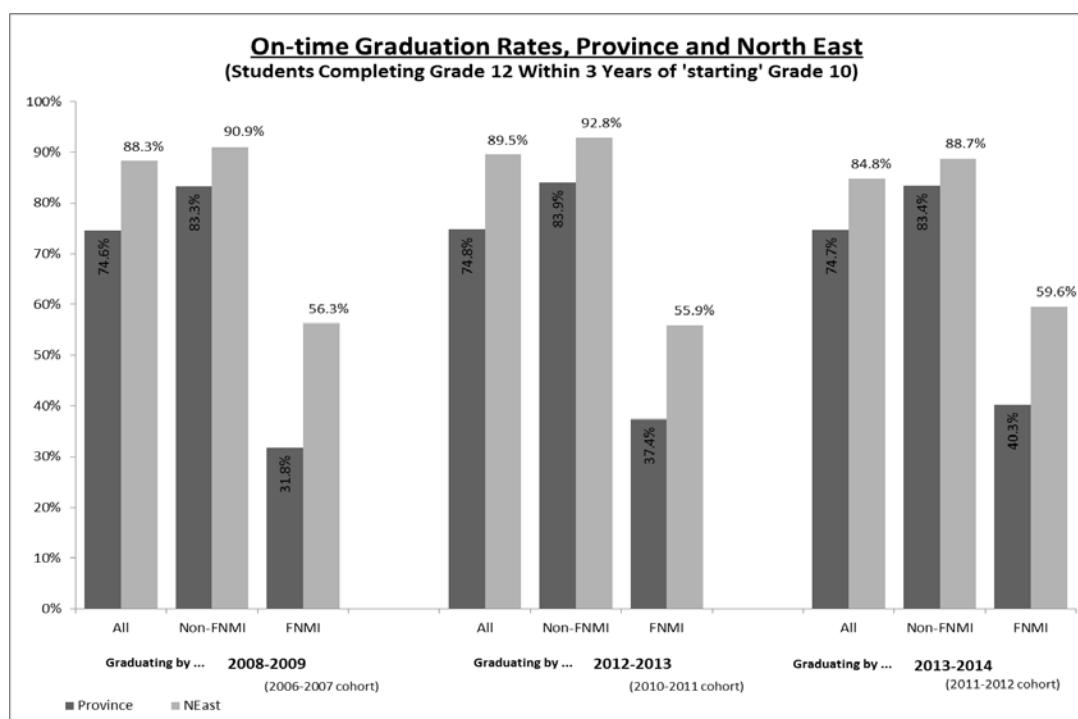
Indicators

Increased student literacy and achievement is a priority for the North East School Division. The indicators below illustrate student performance as informed by Division and provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – In June 2014, 84.8% of all North East School Division students graduated within three years of entering Grade 10. While this is notably higher than the provincial average of 74.7%, it marks the first time in recent memory where the division's rate is below 85%. The decrease in overall percentage can be attributed to the Non-FNMI student subpopulation. This group saw their percentage decrease down from 92.8% to 88.7%. We are uncertain as to whether this is a singularity within a cohort group, regardless the school division is putting into place a variety of strategies and actions within its strategic plan to hopefully turn around the downward trend. A celebration to note within the data is the increasing trend of the NESD's FNMI student subpopulation. This group of students witnessed their graduation rate increase from 55.9% to 59.6%. We attribute this increase in part to a successful partnership with a neighbouring First Nation. This is close to 20% higher than the provincial average for FNMI students. Even though the NESD is having better success with FNMI students, the NESD remains committed to improving the FNMI three-year graduation rate.

Figure 3: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years



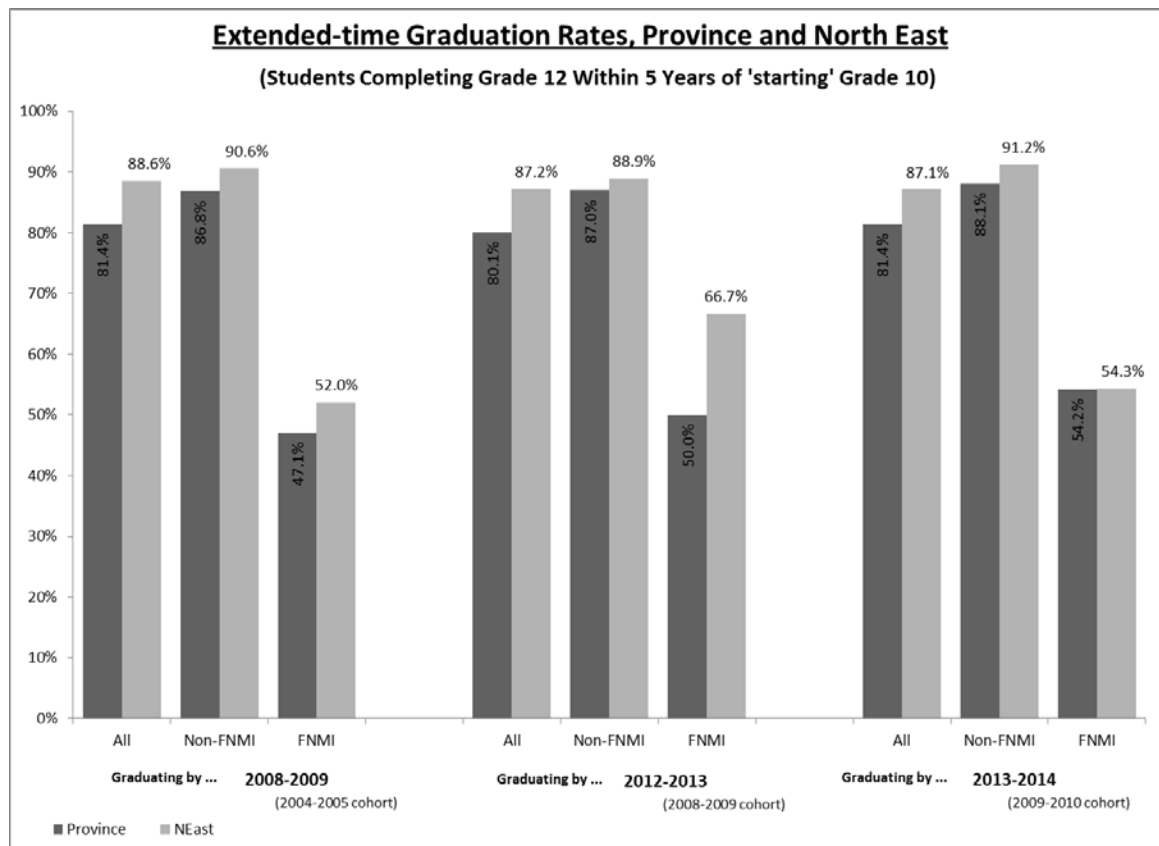
Notes:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. First Nations, Metis and Inuit (FNMI) student results are determined based on student self-identification.

Source: Ministry of Education, Student Data System (Data 'not frozen' run on September 9, 2014).

Five-Year Graduation Rates – Some students need more time to complete all the courses necessary to graduate, and so they continue in school longer than three years after beginning Grade 10. The graduation rate tends to increase when these extra years of schooling are considered. By June 2014, 87.1% of all North East School Division students, 91.2% of non-FNMI students and 54.3% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. The rate for all students remains almost identical to the previous year, the non-FNMI rate has slightly increased and the FNMI rate has significantly dropped. Overall, the three rates are better or equal to the provincial averages. There still remains a wide gap between FNMI and non-FNMI subpopulations. This is something the NESD remains committed to addressing.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years



Notes:

First Nations, Metis and Inuit (FNMI) student results are determined based on student self-identification.

Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

Source: Ministry of Education, Student Data System (Data 'not frozen' run on September 9, 2014).

Average Final Marks

The NESD is proud to continue to celebrate the academic accomplishments of its students. In 2013-14, the average final marks for all NESD students exceeded the provincial results in all of the subjects identified below. Although average marks of NESD's self-identified FNMI students were well above the provincial results in all courses, there is still a difference in the range of 3.1% to 9.8% between FNMI and non-FNMI achievement. The NESD celebrates the fact that the achievement gap between FNMI students and non-FNMI is closing, we recognize the need to continually focus on this indicator, especially with mathematics. The NESD will continue to foster partnerships with neighbouring First Nations as we believe this promotes increased attendance and credit attainment.

Figure 5: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	North East SD	Province	North East SD	Province	North East SD
English Language Arts A 10	72.0	76.4	74.9	76.9	60.2	74.2
English Language Arts B 10	71.7	76.8	74.6	76.6	59.5	77.9
Science 10	70.6	75.8	73.9	76.3	57.1	73.3
Math: Workplace and Apprenticeship 10	71.1	78.5	74.6	78.9	57.8	76.7
Math: Foundations and Pre-calculus 10	70.7	75.1	72.9	75.6	58.5	72.6
English Language Arts 20	73.0	77.4	74.9	77.9	63.3	74.7
Math: Workplace and Apprenticeship 20	66.9	72.6	69.6	79.6	59.5	71.9
Math: Foundations 20	72.6	78.1	74.2	82.9	63.5	67.8

Notes:

Results for populations of 10 or fewer 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Grade 7 to 10 Transitions

There are several critical transition points as students move through the PreKindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important. Figure 6 below shows the great majority of North East students who begin Grade 7 are still in school three years later. One important statistic to highlight is the improvement regarding the proportion of FNMI students still in school three years later. For the 2010-11 cohort this was 97.1%, up from 90.3% the previous year. The NESD recognizes there is approximately a 3% gap between non-FNMI students and FNMI students, this statistic suggests the gap is closing. One reason, in addition to the successful partnerships is the fact that the admission of one of our partnership First Nations began a year earlier for the students.

Figure 6: Student Transitions Between Grades 7 and 10

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	396	422	362	97.0%	96.0%	99.2%	99.4%
Non-FNMI students	na	350	294	na	97.1%	99.7%	99.7%
FNMI students	38	72	68	76.3%	90.3%	97.1%	98.5%

Notes:

Students who have not progressed to Grade 10 "on-time" may have remained in a previous grade or were not re-enrolled in subsequent years. "Still in School" is the proportion of students either in Grade 10 or continuing a previous grade.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

Categories where results are not available at this time are recorded as (na).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or

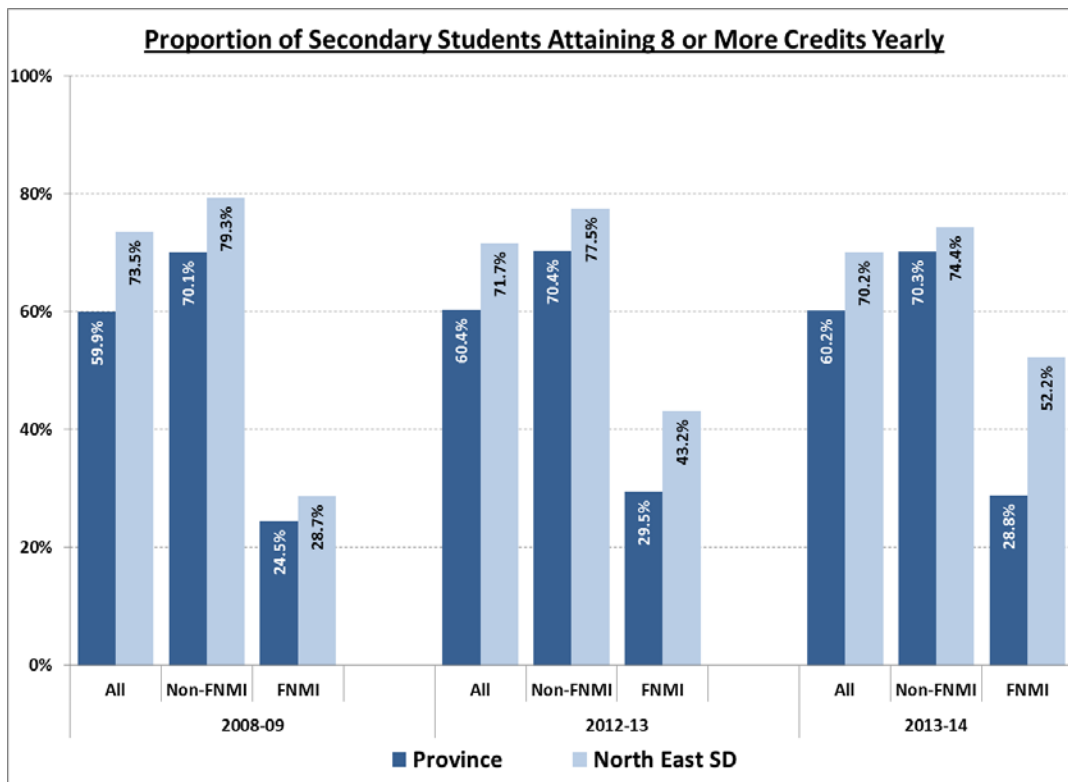
Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Credit Attainment

Credit attainment is one of the most accurate ways of predicting a school systems on-time graduation rate. Students receiving eight or more credits per year will likely graduate within three years as per the Ministry’s recommended credit attainment schedule. The North East School Division has seen its proportion of students receiving eight or more credits per year drop slightly during the same time frame, the FNMI subpopulation has seen its proportion grow from 28.7% to 52.2%. Even though some success is beginning to occur with FNMI students in the NESD, the Division must continue to focus on this subpopulation and find ways for all of its students to earn eight credits per year.

Figure 7: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



Notes:

Only students who are active on September 30 are included. Other students enroll after September 30 and complete credits (or don't complete credits), but they are not included in this measure.

Students in Functionally Integrated or Special Education programs are excluded. Students enrolled outside provincial school divisions who are in Adult Secondary programs are excluded. Home-based education students, and students in custody and care schools are excluded. Students in Regular 24 Credit programs (English, Fransaskois or French Immersion), Alternative Education (English or French) programs are included.

Students that have achieved Grade 12 standing in years previous to the specified year are excluded.

Numbers may differ from those previously reported due to broader inclusion of students on the Student Data System, and due to ongoing maintenance and updating of the System.

All credits earned by a student are attributed to the school division to which the student was enrolled on September 30.

Source: Ministry of Education, Student Data System

Facilities and Transportation

Facilities

The North East School Division's facilities include:

- Twenty-two schools located in 13 communities. See Appendix C for a list of schools. The average age of these schools is 41 years. The oldest school is Arborfield; the newest (Porcupine Plain) is three years old.
- The school division head office is located in Melfort. The head office building is under-sized for present needs, as a number of departments and personnel must be housed out of alternative locations. To account for this, the head office witnessed renovations in 2013-14 to aide in the housing of additional staff.
- Satellite offices are located in Melfort, Nipawin and Tisdale. The Melfort office located at Melfort & Unit Comprehensive Collegiate houses a group of Student Support Services personnel. The office in Nipawin is located at LP Miller Comprehensive School is now home to the payroll department and a group of Student Support Services personnel. The Tisdale office (61 years old) houses the transportation and technology departments. Inside of Tisdale Middle & Secondary School, a classroom was renovated to house a group of Student Support Services personnel.
- Two bus garages area located in Nipawin and Tisdale. The bus garages are used for maintenance and repair of school division vehicles. Each garage is located within a large compound where buses can be parked or stored and each includes a bus wash station.

Population shifts within the area and gradually declining student enrolment across the region as a whole mean that some schools are under-utilized. Eight schools in the division are operating at less than 60 per cent capacity.

Several schools in the North East School Division were modernized and/or renovated during 2013-14. A list of these infrastructure projects appears in Appendix E of this annual report along with the estimated cost of each. Of particular note is the ongoing construction of the new school in the community of Hudson Bay. This school will replace the existing Hudson Bay Composite High School and Stewart Hawke Elementary School. The new school is slated to be open September, 2015.

The North East School Division pays careful attention to the maintenance of all schools in the Division. The preventative maintenance schedule is monitored weekly and monthly to ensure the facilities are safe and operational. All schools are cleaned every day to a defined cleaning standard. The cleaning standard of each school is monitored through a quarterly cleaning standard review.



Student Transportation

Much of the North East School Division is rural, so a significant number of students are transported to school. Some city/town students are transported as well, when the distance between school and home is too great to walk, particularly in Carrot River, Hudson Bay, Porcupine Plain, Melfort, Tisdale and Nipawin.

The North East School Division operates its own transportation service and owns a fleet of 93 buses (71 route buses and 22 spares) of various sizes. In addition, the school division utilizes taxis and/or wheelchair accessible vans in Hudson Bay, Melfort, Nipawin and Tisdale to provide transportation for special needs students.

Figure 10: Student Transportation 2012-13

Transportation Statistics	
Students transported	2,936
In-town students transported (included in above)	1,389
Transportation routes	71
Number of buses	93
Kilometres travelled daily	14,145
Average age of bus	6.05 years
Capacity utilized on buses	74.43%
Average one-way ride time	27.75 min.
Longest one-way ride time	95 min.
Number of school trips per year	537
Kilometres per year travelled on school trips	68,101
Cost per student per year	\$ 1,480.00
Cost per kilometre travelled	\$1.61

Source: Transportation Department (NESD), 2014

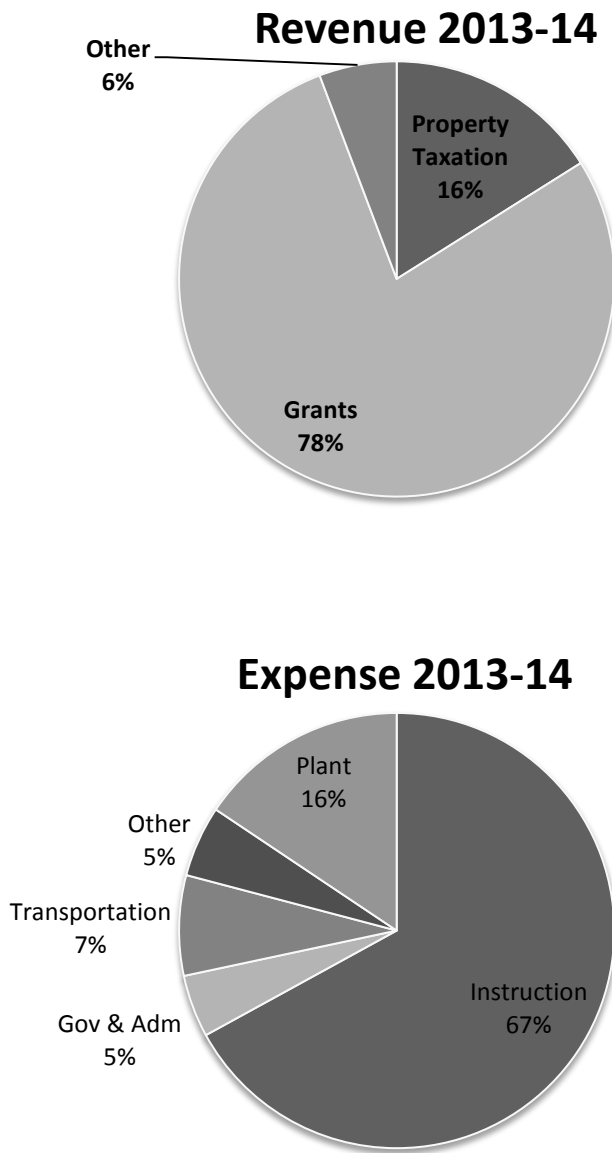
Financial Overview

Revenue and Expenses

In 2013-14, as in previous years, the North East School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was plant operations.

The largest single source of revenue was provincial grants, followed by property taxes.

Figure 11: Summary of Revenue and Expenses – 2013-14



Budget to Actual Revenue, Expenditures and Variances

Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014

		2014	2014	2013	Budget to	Budget to	Note
		Budget	Actual	Actual	Actual	Actual %	
					Variance		
					Over / (Under)	Variance	
REVENUES							
	Property Taxation	10,622,669	10,584,333	10,803,906	(38,336)	0%	
	Grants	52,276,440	51,531,522	47,206,571	(744,918)	-1%	
	Tuition and Related Fees	913,731	918,654	905,266	4,923	1%	
	School Generated Funds	1,300,000	1,395,271	1,471,307	95,271	7%	1
	Complementary Services	590,593	593,362	525,041	2,769	0%	
	External Services	138,610	135,780	142,564	(2,830)	-2%	
	Other	487,992	753,105	773,856	265,113	54%	2
	Total Revenues	66,330,035	65,912,027	61,828,511	(418,008)	-1%	
EXPENSES							
	Governance	431,400	406,895	396,786	(24,505)	-6%	3
	Administration	2,234,969	2,296,344	2,064,186	61,375	3%	
	Instruction	38,598,127	39,089,890	38,333,219	491,763	1%	
	Plant	10,002,973	9,105,311	9,956,431	(897,662)	-9%	4
	Transportation	4,473,889	4,344,996	4,420,208	(128,893)	-3%	
	Tuition and Related Fees	204,579	224,198	204,579	19,619	10%	5
	School Generated Funds	1,318,500	1,276,251	1,245,942	(42,249)	-3%	
	Complementary Services	1,122,245	1,220,958	1,098,046	98,713	9%	6
	External Services	209,447	207,973	199,456	(1,474)	-1%	
	Other Expenses	5,000	152,513	363,971	147,513	2950%	7
	Total Expenses	58,601,129	58,325,329	58,282,824	(275,800)	0%	
	Surplus (Deficit) for the Year	7,728,906	7,586,698	3,545,687	(142,208)	-2%	
Explanation for Variances (All variances that are greater than positive or negative 5% must be explained)							
Note	Explanation						
1	Over budget due to volume of fundraisers: a few Schools major fundraisers for playgrounds and one school hosted the Provincial Student Leadership Conference.						
2	Over budget due to two non-school buildings sold for non-budgeted gains of \$152,385. Donated assets of \$58,000. Interest higher due to change in bank and cash flow.						
3	Under budget due to Public Relations expenses for staff events down \$18,000 and Membership & Dues \$8,000 less than budget.						
4	Under budget \$970,000 in planned minor renovations projects due to tendering prices lower than estimate, some projects deferred, division staff used for some projects.						
5	Over budget due to student numbers in Regional College Adult Basic Ed program higher than budgeted.						
6	Over budget in Salaries and Benefits largely due to Union agreement signed after budget was finalized and Step and Class of Pre-K teachers varied from budget.						
7	Over budget due to Non-budgeted items include: Provision for Uncollectable taxes adjustment of \$55,910 and Interest on LTD for Capital June - August of \$86,690.						

Appendix A: Management Report and Audited Financial Statements



Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2014

Rosie Ottenbreit
Superintendent of Business Administration

MNP LLP
Auditor

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

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:



Board Chair



Director of Education



Superintendent of Business Administration

November 25, 2014

Independent Auditors' Report

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

We have audited the accompanying financial statements of North East School Division No. 200, which comprise the statement of financial position as at August 31, 2014, statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of North East School Division No. 200 as at August 31, 2014, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Melfort, SK

November 25, 2014

MNP LLP
Chartered Accountants

MNP

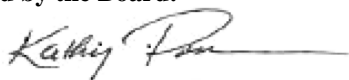
North East School Division No. 200
Statement of Financial Position
as at August 31, 2014

	2014	2013
Financial Assets		
Cash and Cash Equivalents	23,106,694	12,371,605
Accounts Receivable (Note 8)	4,888,536	4,800,612
Portfolio Investments (Note 4)	520,639	831,252
Total Financial Assets	28,515,869	18,003,469
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	4,956,439	1,806,279
Long Term Debt (Note 10)	9,448,487	-
Liability for Employee Future Benefits (Note 6)	500,700	462,200
Deferred Revenue (Note 11)	467,071	339,458
Total Liabilities	15,372,697	2,607,937
Net Financial Assets	13,143,172	15,395,532
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	62,707,995	52,825,334
Inventory of Supplies for Consumption	292,395	311,115
Prepaid Expenses	588,707	613,590
Total Non-Financial Assets	63,589,097	53,750,039
Accumulated Surplus (Note 14)	76,732,269	69,145,571

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Chairperson



Superintendent of Business Administration

North East School Division No. 200
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
REVENUES	(Note 15)		
Property Taxation	10,622,669	10,584,333	10,803,906
Grants	52,276,440	51,531,522	47,206,571
Tuition and Related Fees	913,731	918,654	905,266
School Generated Funds	1,300,000	1,395,271	1,471,307
Complementary Services (Note 12)	590,593	593,362	525,041
External Services (Note 13)	138,610	135,780	142,564
Other	487,992	753,105	773,856
Total Revenues (Schedule A)	66,330,035	65,912,027	61,828,511
EXPENSES			
Governance	431,400	406,895	396,786
Administration	2,234,969	2,296,344	2,064,186
Instruction	38,598,127	39,089,890	38,333,219
Plant	10,002,973	9,105,311	9,956,431
Transportation	4,473,889	4,344,996	4,420,208
Tuition and Related Fees	204,579	224,198	204,579
School Generated Funds	1,318,500	1,276,251	1,245,942
Complementary Services (Note 12)	1,122,245	1,220,958	1,098,046
External Services (Note 13)	209,447	207,973	199,456
Other Expenses	5,000	152,513	363,971
Total Expenses (Schedule B)	58,601,129	58,325,329	58,282,824
Operating Surplus for the Year	7,728,906	7,586,698	3,545,687
Accumulated Surplus from Operations, Beginning of Year	69,145,571	69,145,571	65,599,884
Accumulated Surplus from Operations, End of Year	76,874,477	76,732,269	69,145,571

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, 2014

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	15,395,532	15,395,532	11,114,964
Changes During the Year:			
Operating Surplus for the Year	7,728,906	7,586,698	3,545,687
Acquisition of Tangible Capital Assets (Schedule C)	(14,169,920)	(13,583,596)	(3,515,861)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	20,000	184,518	210,148
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	(20,000)	(145,630)	169,925
Amortization of Tangible Capital Assets (Schedule C)	3,664,032	3,662,047	3,811,099
Net Acquisition of Inventory of Supplies	-	18,720	78,778
Net Change in Other Non-Financial Assets	-	24,883	(19,208)
Change in Net Financial Assets/Net Debt	(2,776,982)	(2,252,360)	4,280,568
Net Financial Assets, End of Year	12,618,550	13,143,172	15,395,532

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, 2014

	2014	2013
OPERATING ACTIVITIES		
Operating Surplus for the Year	7,586,698	3,545,687
Add Non-Cash Items Included in Surplus (Schedule D)	3,516,417	3,981,024
Net Change in Non-Cash Operating Activities (Schedule E)	3,271,952	(2,059,578)
Cash Provided by Operating Activities	14,375,067	5,467,133
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(13,583,596)	(3,515,861)
Proceeds on Disposal of Tangible Capital Assets	184,518	210,148
Cash Used by Capital Activities	(13,399,078)	(3,305,713)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	310,613	95,032
Cash Provided by Investing Activities	310,613	95,032
FINANCING ACTIVITIES		
Proceeds from Issuance of Long Term Debt	9,525,272	-
Repayment of Long Term Debt	(76,785)	-
Cash Provided by Financing Activities	9,448,487	-
INCREASE IN CASH AND CASH EQUIVALENTS	10,735,089	2,256,452
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	12,371,605	10,115,153
CASH AND CASH EQUIVALENTS, END OF YEAR	23,106,694	12,371,605

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

North East School Division No. 200
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	10,622,669	10,274,148	10,505,160
Total Property Tax Revenue	10,622,669	10,274,148	10,505,160
Grants in Lieu of Taxes:			
Federal Government	-	43,643	45,898
Provincial Government	-	116,318	113,307
Other	-	-	4,217
Total Grants in Lieu of Taxes	-	159,961	163,422
Other Tax Revenues:			
Treaty Land Entitlement - Rural	-	3,033	-
House Trailer Fees	-	19,265	22,537
Total Other Tax Revenues	-	22,298	22,537
Additions to Levy:			
Penalties	-	195,295	200,716
Other	-	(203)	14,661
Total Additions to Levy	-	195,092	215,377
Deletions from Levy:			
Cancellations	-	(37,695)	(36,483)
Other Deletions	-	(29,471)	(66,107)
Total Deletions from Levy	-	(67,166)	(102,590)
Total Property Taxation Revenue	10,622,669	10,584,333	10,803,906
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	42,976,990	43,601,083	44,456,870
Other Ministry Grants	254,450	508,513	268,409
Total Ministry Grants	43,231,440	44,109,596	44,725,279
Other Provincial Grants	190,000	177,151	200,762
Total Operating Grants	43,421,440	44,286,747	44,926,041
Capital Grants			
Ministry of Education Capital Grants	8,855,000	6,994,219	2,280,530
Other Capital Grants	-	250,556	-
Total Capital Grants	8,855,000	7,244,775	2,280,530
Total Grants	52,276,440	51,531,522	47,206,571

North East School Division No. 200
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	6,000	5,000	12,000
Federal Government and First Nations	907,731	913,654	893,266
Total Tuition Fees	913,731	918,654	905,266
Total Tuition and Related Fees Revenue	913,731	918,654	905,266
School Generated Funds Revenue			
Non-Curricular Fees:			
Commercial Sales - Non-GST	300,000	279,960	283,164
Fundraising	600,000	609,382	676,864
Grants and Partnerships	60,000	83,673	110,234
Students Fees	200,000	200,080	199,556
Other	140,000	222,176	201,489
Total Non-Curricular Fees	1,300,000	1,395,271	1,471,307
Total School Generated Funds Revenue	1,300,000	1,395,271	1,471,307
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	577,093	579,150	511,272
Other Grants	13,500	14,212	13,769
Total Operating Grants	590,593	593,362	525,041
Total Complementary Services Revenue	590,593	593,362	525,041
External Services			
Fees and Other Revenue			
Other Revenue	138,610	135,780	142,564
Total Fees and Other Revenue	138,610	135,780	142,564
Total External Services Revenue	138,610	135,780	142,564
Other Revenue			
Miscellaneous Revenue	50,000	72,725	131,833
Sales & Rentals	356,929	357,505	352,965
Investments	61,063	170,490	112,672
Gain on Disposal of Capital Assets	20,000	152,385	176,386
Total Other Revenue	487,992	753,105	773,856
TOTAL REVENUE FOR THE YEAR	66,330,035	65,912,027	61,828,511

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Governance Expense			
Board Members Expense	117,500	127,821	108,441
Professional Development- Board Members	95,200	94,705	73,759
Advisory Committees	31,000	30,336	15,674
Professional Development - Advisory Committees	5,500	6,012	8,795
Elections	-	-	16,279
Other Governance Expenses	182,200	148,021	173,838
Total Governance Expense	431,400	406,895	396,786
Administration Expense			
Salaries	1,628,125	1,636,325	1,560,211
Benefits	191,490	199,655	167,820
Supplies & Services	170,846	178,209	151,465
Non-Capital Furniture & Equipment	11,100	6,698	5,485
Building Operating Expenses	42,100	98,208	25,322
Communications	35,100	32,120	17,772
Travel	46,250	39,745	49,816
Professional Development	57,000	29,325	31,408
Amortization of Tangible Capital Assets	52,958	76,059	54,887
Total Administration Expense	2,234,969	2,296,344	2,064,186
Instruction Expense			
Instructional (Teacher Contract) Salaries	27,014,020	27,612,796	27,165,027
Instructional (Teacher Contract) Benefits	1,366,337	1,365,565	1,357,004
Program Support (Non-Teacher Contract) Salaries	4,903,346	4,878,299	4,997,495
Program Support (Non-Teacher Contract) Benefits	901,176	873,250	854,436
Instructional Aids	942,941	894,970	745,880
Supplies & Services	768,091	698,263	712,650
Non-Capital Furniture & Equipment	321,259	604,315	240,575
Communications	157,436	123,006	154,608
Travel	216,800	158,403	185,797
Professional Development	324,386	234,474	251,303
Student Related Expense	334,310	313,667	302,016
Amortization of Tangible Capital Assets	1,348,025	1,332,882	1,366,428
Total Instruction Expense	38,598,127	39,089,890	38,333,219

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Plant Operation & Maintenance Expense			
Salaries	2,714,862	2,747,842	2,550,566
Benefits	477,823	498,572	429,587
Supplies & Services	15,100	27,378	13,931
Non-Capital Furniture & Equipment	30,100	32,549	22,816
Building Operating Expenses	5,042,000	4,071,386	5,114,256
Communications	17,000	17,923	21,497
Travel	110,000	123,771	116,280
Professional Development	18,000	10,784	14,750
Amortization of Tangible Capital Assets	1,578,088	1,575,106	1,672,748
Total Plant Operation & Maintenance Expense	10,002,973	9,105,311	9,956,431
Student Transportation Expense			
Salaries	1,965,951	1,799,673	1,905,135
Benefits	358,225	329,679	329,880
Supplies & Services	1,022,000	1,075,650	960,379
Non-Capital Furniture & Equipment	286,600	369,186	379,964
Building Operating Expenses	63,800	51,844	66,512
Communications	26,500	15,861	22,050
Travel	23,000	8,959	14,484
Professional Development	17,000	1,877	12,002
Contracted Transportation	41,400	30,903	25,251
Amortization of Tangible Capital Assets	669,413	661,364	704,551
Total Student Transportation Expense	4,473,889	4,344,996	4,420,208
Tuition and Related Fees Expense			
Tuition Fees	204,579	224,198	204,579
Total Tuition and Related Fees Expense	204,579	224,198	204,579
School Generated Funds Expense			
Supplies & Services	15,000	5,582	14,286
Cost of Sales	285,000	234,575	241,170
Non-Capital Furniture & Equipment	43,000	19,988	201
School Fund Expenses	975,500	1,016,106	990,285
Total School Generated Funds Expense	1,318,500	1,276,251	1,245,942

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	336,083	362,187	312,757
Program Support (Non-Teacher Contract) Salaries & Benefits	611,656	685,817	639,486
Instructional Aids	26,250	23,872	25,484
Supplies & Services	-	-	3,509
Non-Capital Furniture & Equipment	-	13,530	220
Building Operating Expenses	-	-	1,384
Communications	1,800	1,329	1,460
Travel	10,300	11,731	8,476
Professional Development (Non-Salary Costs)	8,000	9,544	7,217
Student Related Expenses	113,300	99,692	86,064
Amortization of Tangible Capital Assets	14,856	13,256	11,989
Total Complementary Services Expense	1,122,245	1,220,958	1,098,046
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	127,254	133,150	124,745
Supplies & Services	80,500	70,912	73,766
Non-Capital Furniture & Equipment	1,000	-	-
Travel	-	531	449
Amortization of Tangible Capital Assets	693	3,380	496
Total External Services Expense	209,447	207,973	199,456
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	5,000	3,158	3,354
Interest on Other Capital Loans and Long Term Debt			
School Facilities	-	86,690	-
Total Interest and Bank Charges	5,000	89,848	3,354
Loss on Disposal of Tangible Capital Assets	-	6,755	346,311
Provision for Uncollectable Taxes	-	55,910	14,306
Total Other Expense	5,000	152,513	363,971
TOTAL EXPENSES FOR THE YEAR	58,601,129	58,325,329	58,282,824

North East School Division No. 200

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2014

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets Under		
	Land	Improvements	Buildings	Short term	Buses	Vehicles	Equipment	Audio Equipment	Software	Construction	2014	2013
Tangible Capital Assets - at Cost:												
Opening Balance as of September 1	253,128	646,941	71,967,098	1,564,256	7,752,580	887,333	3,997,861	4,168,118	368,566	1,330,398	92,936,279	92,289,668
Additions/Purchases	-	58,013	-	-	605,335	53,869	446,156	674,017	28,764	11,717,442	13,583,596	3,515,861
Disposals	-	-	-	(179,484)	(384,128)	(29,974)	(279,049)	(1,242,679)	(26,729)	-	(2,142,043)	(2,869,250)
Closing Balance as of August 31	253,128	704,954	71,967,098	1,384,772	7,973,787	911,228	4,164,968	3,599,456	370,601	13,047,840	104,377,832	92,936,279
Tangible Capital Assets - Amortization:												
Opening Balance as of September 1	-	197,380	29,168,079	1,013,423	4,739,283	608,047	1,961,054	2,252,125	171,553	-	40,110,945	38,789,023
Amortization of the Period	-	29,748	1,395,806	56,827	594,210	111,542	425,819	968,628	79,467	-	3,662,047	3,811,099
Disposals	-	-	-	(147,352)	(377,372)	(29,974)	(279,049)	(1,242,679)	(26,729)	-	(2,103,155)	(2,489,177)
Closing Balance as of August 31	N/A	227,128	30,563,885	922,898	4,956,121	689,615	2,107,824	1,978,074	224,291	N/A	41,669,837	40,110,945
Net Book Value:												
Opening Balance as of September 1	253,128	449,561	42,799,019	550,833	3,013,297	279,286	2,036,807	1,915,993	197,013	1,330,398	52,825,334	53,500,645
Closing Balance as of August 31	253,128	477,826	41,403,213	461,874	3,017,666	221,613	2,057,144	1,621,382	146,310	13,047,840	62,707,995	52,825,334
Change in Net Book Value	-	28,265	(1,395,806)	(88,959)	4,369	(57,673)	20,337	(294,611)	(50,703)	11,717,442	9,882,661	(675,311)
Disposals:												
Historical Cost	-	-	-	179,484	384,128	29,974	279,049	1,242,679	26,729	-	2,142,043	2,869,250
Accumulated Amortization	-	-	-	147,352	377,372	29,974	279,049	1,242,679	26,729	-	2,103,155	2,489,177
Net Cost	-	-	-	32,132	6,756	-	-	-	-	-	38,888	380,073
Price of Sale	-	-	-	168,506	9,002	1,695	5,315	-	-	-	184,518	210,148
Net Gain/loss on Disposal	-	-	-	136,374	2,246	1,695	5,315	-	-	-	145,630	(169,925)

North East School Division No. 200
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2014

	2014	2013
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	3,662,047	3,811,099
Net (Gain) Loss on Disposal of Tangible Capital Assets	(145,630)	169,925
Total Non-Cash Items Included in Surplus	3,516,417	3,981,024

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2014

	2014	2013
Net Change in Non-Cash Operating Activities:		
Increase in Accounts Receivable	(87,924)	(846,737)
Increase (Decrease) In Accounts Payable and Accrued Liabilities	3,150,160	(1,343,515)
Increase in Liability for Employee Future Benefits	38,500	24,300
Increase in Deferred Revenue	127,613	46,804
Decrease in Inventory of Supplies for Consumption	18,720	78,778
Decrease (Increase) in Prepaid Expenses	24,883	(19,208)
Total Net Change in Non-Cash Operating Activities	3,271,952	(2,059,578)

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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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 funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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).

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

a) Adoption of New Public Sector Accounting (PSA) Standards

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 19 Accounting Changes.

b) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

c) 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 trustee, the school division merely administers the terms and conditions embodied in the agreement and 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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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d) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting.

e) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards requires 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 \$500,700 (2013 - \$462,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$10,584,333 (2013 - \$10,803,906) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$630,791 (2013 - \$574,881) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization for \$41,669,837 (2013 - \$40,110,945) because the actual useful lives of capital assets may differ from estimates.
- prior years tangible capital asset historical costs and related amortization as at September 1, 2009 for \$76,911,466 because some historical cost values were not available and were estimated utilizing the construction cost index.

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 a material changes in the amounts recognized or disclosed.

f) 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 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, accrued salaries and benefits, accounts payable and accrued liabilities, and long term debt.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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All financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for 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 revenue or expense. 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.

g) 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.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial 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 taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating and capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

Portfolio Investments consist of three Guaranteed Investment Certificates. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (f).

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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h) 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 include land and land improvements, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction. 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 school division does not capitalize interest incurred while a tangible capital asset is under construction.

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
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Inventory of Supplies 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.

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 and service, health care spending account).

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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i) 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.

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

Liabilities for Employee Future Benefits represent 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.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

j) 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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

k) 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 revenues include the following:

i) Government Transfers (Grants):

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation:

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity 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.

l) Statement of Remeasurement Gains and Losses

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$7,000,000 that bears interest at Bank prime rate less 1.00% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by Accounts Receivable. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2014 was \$0 (August 31, 2013 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments comprised of the following:

	2014	2013
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
RBC Mortgage Corp GIC Due 02/09/2015 1.90%	\$ 314,570	\$ 308,870
Equitable Trust GIC Due 02/09/2015 1.95%	103,035	101,085
Home Trust Company GIC Due 02/09/2015 1.95%	103,035	101,085
Royal Bank of Canada GIC Due 02/14/2014 2.65%	-	320,212
Total portfolio investments reported at cost and amortized cost	\$ 520,639	\$ 831,252

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 134,782	\$ 272,113	\$ -	\$ -	\$ 431,400	\$ 406,895	\$ 396,786
Administration	1,835,980	384,305	-	76,059	2,234,969	2,296,344	2,064,186
Instruction	34,729,910	3,027,098	-	1,332,882	38,598,127	39,089,890	38,333,219
Plant	3,246,414	4,283,791	-	1,575,106	10,002,973	9,105,311	9,956,431
Transportation	2,129,352	1,554,280	-	661,364	4,473,889	4,344,996	4,420,208
Tuition and Related Fees	-	224,198	-	-	204,579	224,198	204,579
School Generated Funds	-	1,276,251	-	-	1,318,500	1,276,251	1,245,942
Complementary Services	1,048,004	159,698	-	13,256	1,122,245	1,220,958	1,098,046
External Services	133,150	71,443	-	3,380	209,447	207,973	199,456
Other	-	62,665	89,848	-	5,000	152,513	363,971
TOTAL	\$43,257,592	\$11,315,842	\$ 89,848	\$ 3,662,047	\$58,601,129	\$58,325,329	\$58,282,824

6. 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, severance benefits, and retirement gratuity. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation and salary scale. The liability associated with these benefits is calculated as the present value of expected future payments prorated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	2014	2013
	AUG/31/2014	AUG/31/2013
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate	3.25%	3.25%
Discount rate	2.80%	3.50%
Inflation rate	2.25%	2.25%
Expected average remaining service life (years)	14	14

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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Liability for Employee Future Benefits	2014	2013
Accrued Benefit Obligation - beginning of year	\$ 390,800	\$ 399,300
Current period benefit cost	35,000	38,000
Interest cost	14,800	11,500
Benefit payments	(6,000)	(22,500)
Actuarial gains / losses	38,500	(41,400)
Plan amendments	4,600	5,900
Accrued Benefit Obligation - end of year	477,700	390,800
Unamortized Net Actuarial Gains / Losses	23,000	71,400
Liability for Employee Future Benefits	\$ 500,700	\$ 462,200

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 35,000	\$ 38,000
Amortization of net actuarial gain / loss	(5,300)	(2,700)
Benefit cost	29,700	35,300
Interest cost on unfunded employee future benefits obligation	14,800	11,500
Total Employee Future Benefits Expense	\$ 44,500	\$ 46,800

7. 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) or 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.

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	402	24	426	426
Member contribution rate (percentage of salary)	7.8%-10.0%	6.05%-7.85%	6.05%-10.0%	6.05%-10.0%
Member contributions for the year	\$ 2,204,015	\$ 58,504	\$ 2,262,519	\$ 2,283,418

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. In accordance with PSAB requirements, 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:

	2014	2013
Number of active School Division members	396	404
Member contribution rate (percentage of salary)	8.15%	7.4-8.15%
School Division contribution rate (percentage of salary)	8.15%	7.4-8.15%
Member contributions for the year	\$ 862,664	\$ 825,002
School Division contributions for the year	\$ 862,664	\$ 825,002
Actuarial valuation date	DEC/31/2013	DEC/31/2012 (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (Deficit) (in thousands)	\$ 186,314	\$ 140,648

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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8. ACCOUNTS RECEIVABLE

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

	2014			2013		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 3,648,589	\$ 630,791	\$ 3,017,798	\$ 3,630,214	\$ 574,881	\$ 3,055,333
Provincial Grants Receivable	586,789	-	586,789	455,517	-	455,517
Other Receivables	1,283,949	-	1,283,949	1,289,762	-	1,289,762
Total Accounts Receivable	\$5,519,327	\$ 630,791	\$ 4,888,536	\$ 5,375,493	\$ 574,881	\$ 4,800,612

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued Salaries and Benefits	\$ 1,325,101	\$ 898,606
Supplier Payments	2,190,601	689,959
Other (utilities, maintenance, capital project progress)	1,440,737	217,714
Total Accounts Payable and Accrued Liabilities	\$ 4,956,439	\$ 1,806,279

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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10. LONG-TERM DEBT

Details of long-term-term debt are as follows:

		2014	2013
Capital Loan:	<i>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 June 30, 2014 to May 30, 2034 (RBC - construction of Hudson Bay School)</i>	\$ 9,448,487	\$ -
		9,448,487	-
Total Long Term Debt		\$ 9,448,487	\$ -

Future principal repayments over the next 5 years are estimated as follows:

	Capital Loan
2015	\$ 315,238
2016	328,605
2017	342,539
2018	357,063
2019	372,204
Thereafter	7,732,838
Total	\$ 9,448,487

Principal and interest payments on the long-term debt are as follows

	2014	2013
Principal	\$ 76,785	\$ -
Interest	86,690	-
Total	\$ 163,475	\$ -

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
Capital projects:				
Federal capital tuition	\$ 320,874	\$ 39,407	\$ -	\$ 360,281
Total capital projects deferred revenue	320,874	39,407	-	360,281
Other deferred revenue:				
Rental Revenue	7,925	7,845	(7,925)	7,845
SSBA Funding - Risk Management & Board Development	10,000	-	(10,000)	-
Other	659	98,945	(659)	98,945
Total other deferred revenue	18,584	106,790	(18,584)	106,790
Total Deferred Revenue	\$ 339,458	\$ 146,197	\$ (18,584)	\$ 467,071

12. 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 revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter- Agency Liaison	2014	2013
Revenue:				
Operating Grants	\$ 579,150	\$ 14,212	\$ 593,362	\$ 525,041
Total Revenue	579,150	14,212	593,362	525,041
Expenses:				
Salaries & Benefits	496,750	551,254	1,048,004	952,243
Instructional Aids	18,637	5,235	23,872	28,993
Non-Capital Equipment	12,822	708	13,530	220
Building Operating Expenses	-	-	-	1,384
Communications	-	1,329	1,329	1,460
Travel	107	11,624	11,731	8,476
Professional Development (Non-Salary Costs)	69	9,475	9,544	7,217
Student Related Expenses	16,868	82,824	99,692	86,064
Amortization of Tangible Capital Assets	12,336	920	13,256	11,989
Total Expenses	557,589	663,369	1,220,958	1,098,046
Excess (Deficiency) of Revenue over Expenses	\$ 21,561	\$ (649,157)	\$(627,596)	\$(573,005)

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The purpose and nature of each Complementary Services program is as follows:

Pre-Kindergarten Programs provide opportunity for vulnerable 3 and 4 year old children to participate in developmental programming within a school setting prior to the traditional kindergarten time frame. North East School Division No. 200 currently operates pre-kindergarten programs in the communities of Melfort, Nipawin, Tisdale and Hudson Bay.

Community and Inter-Agency Liaison provides programming for at risk students in the form of nutrition programs, family outreach and after school activities.

13. 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.

The revenue and expenses reported in the External Services section represent the operation of cafeterias in two high schools within the School Division as of August 31, 2014 and 2013 as follows:

Summary of External Services Revenues and Expenses, by Program - Cafeterias	2014	2013
Revenue:		
Fees and Other Revenue	\$ 135,780	\$ 142,564
Total Revenue	135,780	142,564
Expenses:		
Salaries & Benefits	133,150	124,745
Supplies and Services	70,912	73,766
Travel	531	449
Amortization of Tangible Capital Assets	3,380	496
Total Expenses	207,973	199,456
Deficiency of Revenue over Expenses	\$ (72,193)	\$ (56,892)

The Cafeteria's within L.P. Miller School in Nipawin and Melfort Unit Comprehensive Collegiate School are operated with the intent of providing food services to the students and staff of the school.

14. 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 from operations, as approved by the board of education, have been designated for specific future purposes such as capital projects, school generated funds, school budget carryovers, school initiatives, and a

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contingency reserve. These internally restricted amounts are included in the accumulated surplus from operations presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus from operations are as follows:

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 52,825,334	\$ 13,583,596	\$ 3,700,935	\$ 62,707,995
Less: Debt owing on Tangible Capital Assets	-	(9,525,272)	(76,785)	(9,448,487)
	52,825,334	4,058,324	3,624,150	53,259,508
PMR maintenance project allocations (1)	607,246	755,170	517,839	844,577
Internally Restricted Surplus:				
Capital projects:				
Broadway School Sale Agreement	50,556	-	-	50,556
Hudson Bay School Project	-	4,500,000	500,000	4,000,000
Non-School Buildings	-	3,000,000	306,833	2,693,167
Bus Fleet Renewal	-	30,000	-	30,000
Software Enhancements	-	150,000	-	150,000
	50,556	7,680,000	806,833	6,923,723
Other:				
School generated funds	711,653	1,398,386	1,320,078	789,961
School budget carryovers	141,339	1,297,454	1,282,675	156,118
School Improvement Initiative	-	1,000,000	-	1,000,000
Invitational Shared Services Initiatives (ISSI)	-	300,000	11,395	288,605
Contingency	-	5,800,000	-	5,800,000
	852,992	9,795,840	2,614,148	8,034,684
Unrestricted Surplus	14,809,443	65,182,349	72,322,015	7,669,777
Total Accumulated Surplus from Operations	\$ 69,145,571	\$ 87,471,683	\$ 79,884,985	\$ 76,732,269

(1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows:

Broadway School Sale Agreement represents net proceeds on the sale of the Broadway School which are to be applied to the financing of future capital projects as negotiated by the board and Ministry.

Hudson Bay School Project represents the estimated costs required to complete the construction of the new Hudson Bay School.

Non-School Buildings represents funds to complete renovations and enhancements to maintenance, transportation, and administration offices.

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Bus Fleet Renewal represents funds to supplement the purchase of buses in the fleet renewal process.

Software Enhancements represents funds to supplement the upgrade and purchase of software products.

School Generated Funds represents residual funds from activities held at the school level (fundraising, non-curricular student fees, canteen, etc.). These funds are restricted surplus and held for specified school use.

School Budget Carryover represents funds from the current year decentralized school budget allocations.

School Improvement Initiative represents funds available for school projects, through an application process, to improve student learning, enhance student engagement and performance.

Invitational Shared Services Initiatives represent funds available to provide leadership training to teachers and to support student mentorship in the schools of the North East School Division, the Kinistin First Nation, Yellow Quill First Nation, James Smith Cree Nation and Bernard Constant Community School, in order to facilitate First Nation student success.

Contingency represents funds available to be used for emergency purposes.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 11, 2013 and the Minister of Education on August 23, 2013.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

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	2014	2013
Revenues:		
Boards of Education	\$ 5,000	\$ 12,000
Cumberland Regional College	129,748	129,158
Kelsey Trail Health Region	32,013	31,520
Ministry of Education - Capital Funding	6,994,219	2,280,530
Ministry of Education - Operating Grant	44,688,746	44,725,279
	\$ 51,849,726	\$ 47,178,487
Expenses:		
Boards of Education	\$ 38,324	\$ 33,217
Cumberland Regional College	226,039	209,387
Gabriel Dumont Institute	259	-
Kelsey Trail Health Region	1,600	843
Minister of Finance	23,985	27,616
Saskatchewan Government Insurance	99,475	82,335
Saskatchewan Institute of Applied Science and Technology	400	-
Saskatchewan Power Corporation	840,391	807,626
Saskatchewan Telecommunications Holding Corporation	188,295	190,692
Saskatchewan Transportation Company	2,398	1,567
Saskatchewan Workers' Compensation Board	153,871	174,280
SaskEnergy Incorporated	517,892	735,649
University of Regina	822	7,150
University of Saskatchewan	315	1,113
Western Development Museum	131	-
	\$ 2,094,197	\$ 2,271,475
Accounts Receivable:		
Cumberland Regional College	\$ 9,461	\$ 2,424
Kelsey Trail Health Region	3,680	3,459
Minister of Education	586,789	455,517
SaskEnergy Incorporated	11,218	-
	\$ 599,930	\$ 461,400
Prepaid Expenses:		
Saskatchewan Government Insurance	\$ 43,817	\$ 38,354
Saskatchewan School Boards Association	31,605	30,002
Saskatchewan Telecommunications Holding Corporation	3,190	2,358
Saskatchewan Workers' Compensation Board	51,980	58,839
	\$ 130,592	\$ 129,553
Accounts Payable and Accrued Liabilities:		
Information Services Corporation of Canada	\$ -	\$ 5
Minister of Finance	8,122	1,413
Saskatchewan Government Insurance	16,653	3,283
Saskatchewan Power Corporation	121,017	118,840
Saskatchewan Transportation Company	117	-
Saskatchewan Workers' Compensation Board	-	237
SaskEnergy Incorporated	-	29,534
	\$ 145,909	\$ 153,312
Deferred Revenue:		
Cumberland Regional College	\$ 7,845	\$ 7,925
Saskatchewan School Boards Association	1,609	10,000
	\$ 9,454	\$ 17,925

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In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

17. 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:

	Total Trust Fund	
	2014	2013
Cash and short-term investments	\$ 175,107	\$ 148,875
Portfolio investments	495,949	498,505
Total Assets	\$ 671,056	\$ 647,380
Revenues		
Contributions and donations	\$ 22,128	\$ 24,996
Interest on investments	16,892	15,522
	39,020	40,518
Expenses		
Scholarships paid	15,344	26,566
	15,344	26,566
Excess of Revenue over Expenses	23,676	13,952
Trust Fund Balance, Beginning of Year	647,380	633,428
Trust Fund Balance, End of Year	\$ 671,056	\$ 647,380

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

- Construction contract for the Daycare to Gr. 12 school in Hudson Bay in the amount of \$25,519,431 over two years. Of this amount \$13,047,840 has been incurred and recorded as Assets Under Construction.
- Purchase order issued for 6 buses valued at \$553,363 in fiscal 2015
- Photocopier operating lease obligations, as follows:

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Copier Lease Totals	
Future minimum lease payments:	
2015	\$ 96,313
2016	96,313
2017	96,313
2018	24,078
Total Lease Obligations	\$ 313,017

19. ACCOUNTING CHANGES

PS 3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
 - directly responsible; or
 - accepts responsibility
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the school division's 2014 financial statements.

20. COMPARATIVE INFORMATION

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

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21. 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 (consists of interest rate 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 the 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 account.

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 at August 31, 2014 and August 31, 2013 was:

	August 31, 2014	August 31, 2013
	Accounts Receivable	Accounts Receivable
Current	\$ 981,967	\$ 577,908
30-60 days	4,494	-
60-90 days	4,123	986
Over 90 days	293,365	710,868
Total	\$ 1,283,949	\$ 1,289,762

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 maintaining adequate cash balances, and budget practices and monitoring.

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

	August 31, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,413,955	\$ 1,542,484	-	-
Long term debt	155,982	159,256	1,400,411	7,732,838
Total	\$ 3,569,937	\$ 1,701,740	\$ 1,400,411	\$ 7,732,838

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Market Risk

The school division is exposed to market risks with respect to interest 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.

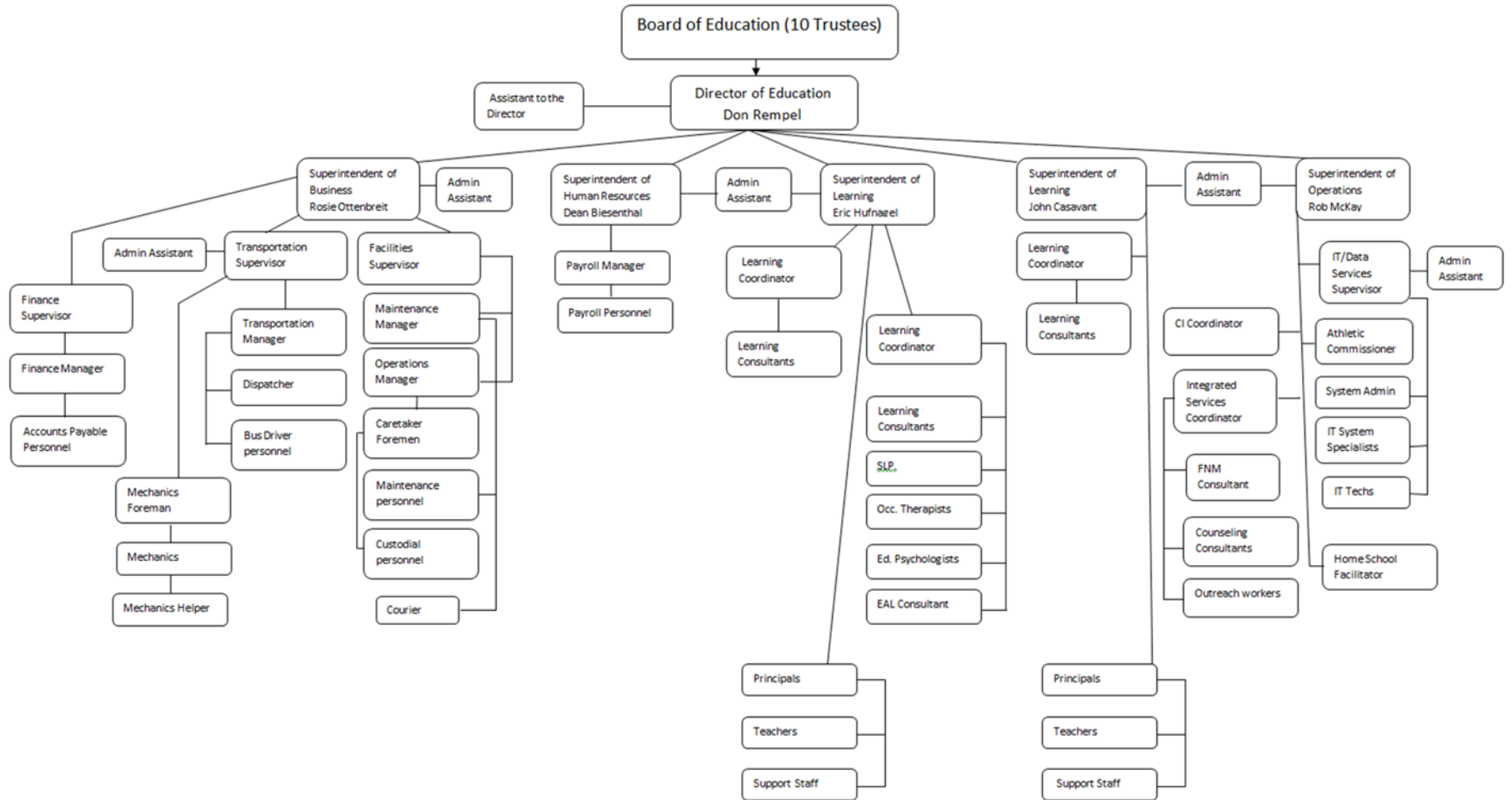
The school division also has an authorized bank line of credit of \$7,000,000 with interest payable monthly at a rate of prime less 1%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2014.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Investing in GICs and term deposits 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

Appendix B: Organizational Chart, August 31, 2014

North East School Division #200



Appendix C: School List

There are 22 schools in the North East School Division located in 13 communities:

Schools	Grades	Location
Arborfield School	K-12	Arborfield
Bjorkdale School	K-12	Bjorkdale
Brunswick School	PreK-6	Melfort
Carrot River Elementary	K-4	Carrot River
Carrot River Jr & Sr High School	5-12	Carrot River
Central Park Elementary School	PreK-3	Nipawin
Gronlid School	K-12	Gronlid
Hudson Bay Composite High School	7-12	Hudson Bay
L.P. Miller Comprehensive School	7-12	Nipawin
Maude Burke School	PreK-6	Melfort
Melfort Unit Comprehensive Collegiate	7-12	Melfort
Naicam	K-12	Naicam
Porcupine Plain Comprehensive School	7-12	Porcupine Plain
Reynolds Central School	PreK-6	Melfort
Star City Colony School	K-9	Star City
Star City School	K-12	Star City
Stewart Hawke Elementary School	PreK-6	Hudson Bay
Tisdale Elementary School	PreK-5	Tisdale
Tisdale Middle & Secondary School	6-12	Tisdale
Wagner Elementary School	4-6	Nipawin
White Fox School	K-9	White Fox
William Mason School	K-12	Choiceland

Source: NESD, Maintenance & Facilities Department (2014)

Appendix D: Payee List

School Division Name Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, business and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development **	Total
Brooks, Pat	\$7,032	\$3,836	\$3,730	\$6,095	\$20,694
Constant, Lori	\$4,452	\$2,208	\$266	\$0	\$6,927
Gagne, Bob	\$5,803	\$3,190	\$2,128	\$3,832	\$14,952
Goudy, Todd	\$4,777	\$4,854	\$642	\$7,252	\$17,526
Hvidston, Valerie	\$6,585	\$3,634	\$965	\$5,804	\$16,988
Kwiatkowski, Ted	\$7,059	\$3,839	\$3,175	\$2,966	\$17,040
Perkins, Luke	\$4,698	\$2,538	\$436	\$1,650	\$9,322
Ponath, Kathy *	\$8,466	\$4,669	\$2,672	\$6,587	\$22,394
Reynolds, Freeman	\$5,383	\$2,917	\$1,106	\$1,669	\$11,075
Walton, Marla	\$5,602	\$3,166	\$1,768	\$6,004	\$16,540
TOTAL	\$59,859	\$34,850	\$16,887	\$41,861	\$153,458

* Board Chair

** Professional development includes education, training and conferences

Personal Services

Salaries over \$50,000 are available upon request.

Transfers

List names and amount received of payees where payments totalled \$50,000 or more in 2013-14.

Cumberland Regional College	225,794
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Supplier Payments

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

101224340 Saskatchewan Ltd.	\$	100,196
Action Office Interior		165,938
All Sask Paving Ltd.		53,040
AODBT		568,518
Apple Canada Inc.		230,220
Bakken, Ivy		68,909
Bus Sales of Saskatoon Ltd.		667,908
Centaur Products Inc.		50,724
Digness, Wilfred		67,635
Dominion Pro-Vac Inc.		70,142
Eecol Electric Corp		63,900
Federated Co-operatives Ltd.		909,796
Fouillard Carpet Sales		277,656
Geo Electric		181,672
Graham Construction & Eng		11,563,275
Haid Roofing		66,877
Henderson Recreation Equipment		91,580
Insight Canada		201,238
Johnson Controls		171,622
Klassen Driving School		67,873
Konica Minolta Business Solutions		223,664
Marsh Canada Ltd.		293,416
Maxim Truck & Trailer		91,982
Millsap Fuel Distributors Ltd.		69,274
PA Bottlers Ltd.		52,871
PCG Canada ULC		68,209
Pearson Canada Inc.		166,724
Pineland Co-op Assn. Ltd.		81,055
Pinnacle Distribution Inc.		175,920
Powerland Computers Ltd.		365,688
Prairie North Co-op Assoc.Ltd.		133,107
RBC Life Insurance Company		163,475
RBC Royal Bank		89,001
RS Management Services		53,830
Sask. School Boards		139,194
Sask. Workers' Compensation		153,871
SaskEnergy		572,500
SaskPower		1,036,982
SaskTel Cmr		208,833
Shanahan's		106,226
Sharp's Audio-Visual Ltd.		51,539
Sisson Electric		69,282
Supreme Basics		132,635
The Insurancentre		99,494
Thorpe Brothers Ltd.		207,590
Town Of Tisdale		52,498
WortepLime Enterprises Inc.		85,471

Other Expenditures

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

CUPE Local #4875	\$	113,573
Municipal Employees' Pension		1,725,407
NETA		61,243
Receiver General		11,008,880
Sask. School Boards		588,346
Sask. Teachers' Federation		2,963,445
Teachers Superannuation Commission		54,557
Teachers Superannuation Fund		58,504

Appendix E: Infrastructure Projects

Infrastructure Projects for NESD (Greater than \$50,000)			
School	Project	Details	2013-14 Cost
MUCC	Roof	Roof replacement	155,629
TMSS	Flooring	Floor tiles replaced in all areas of school	148,100
MUCC	Mechanical	Replace steam coils in main air handler	105,000
Naicam School	Windows	Replace windows in south side	75,000
CRJHS	Roof	Replace shingles	73,998
Star City	Gymnasium	Replace floor with a sports flooring system	59,068
Star City	Mechanical	Boiler retro, c/w air separator, pumps, electronic controls	56,000
All schools	Audit	Asbestos audit completed in all schools	50,000
Total			722,795

Source: NESD, Maintenance & Facilities Department (2014)