

*** (11/22/2019)*

1. IN-CAMERA SESSION

2. CALL TO ORDER

3. ADOPTION OF AGENDA

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

4. ADOPTION OF MINUTES

a) Minutes of Regular Meeting – [2019 10 22-Regular Board minutes.FINAL.pdf](#)

Proposed Motion: That the minutes of the Regular Meeting of October 22, 2019 be adopted (as presented) or (as amended).

5. DELEGATIONS & SPECIAL PRESENTATIONS -

6. CONSENSUS AGENDA ITEMS

Proposed motion: That the Board moved that the following consent items be approved as presented and that the Board receive the following items as information:

- Director's Personnel Report – October 2019
- Out of Province Travel
- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1)

B. Monitoring and Reporting Items

1) 2018-19 Financial Results - [Financial Information for the Year Ending August 31 2019-112619-FINAL.pdf](#)

2) 2018-19 Audited Financial Statements - [Annual Financial Statements-2019-112619-0.docx](#)

3) 2018-19 - NESD Annual Report - [Annual Report Presentation-112619-0.pdf](#); [NESD BoE 2018-19 Annual Report-112119.pdf](#)

4) Enterprise Risk Management (ERM) Profiles - [ERM-112619-0.docx](#); [ERM-112619-1-Risks.pdf](#)

5) NESD Learning Improvement Plans (LIPs) 2019-2020 - [School LIP approvals-112619-FINAL.pdf](#) ; [2019-2020-LIP](#)

C. Board of Education Strategic Direction Items

1)

***8. INFORMATION ITEMS**

A. Director's Personnel Report - [2019_10-Director's Personnel Report.pdf](#)

B. Out of Province Travel - [Out of Province-112619.pdf](#)

C. CONFIDENTIAL Student Suspensions - NONE

D. Administrative Procedures - NONE

***9. CORRESPONDENCE -**

- [LTR to NESD Chair-fr.STC-110819.pdf](#)

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION - [2019-2020 SSBA](#)

11. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

12. ADJOURNMENT

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

14. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

Board Events - [Board event table](#)

Board Readings - [Media & Thank you](#)

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, October 22, 2019 at 1:30pm at the North East School Division Boardroom in Melfort, Saskatchewan.

PRESENT:

Randy Ariss	Lori Kidney	Director of Education: Don Rempel
Michael Botterill	Ted Kwiatkowski	Supt. of Business Admin.: Wanda McLeod
Linda Erickson	Marla Walton - Chair	
Bob Gagné		
Richard Hildebrand		

ABSENT: Luke Perkins

CALL TO ORDER at 1:40pm.

ADOPTION OF AGENDA

2019-10-74 B. Gagné moved that the agenda be adopted as presented. *CARRIED*

MINUTES

2019-10-75 R. Hildebrand moved that the minutes of the Regular Board Meeting held on September 17, 2019 be adopted as presented. *CARRIED*

CONSENSUS ITEMS

2019-10-76 T. Kwiatkowski moved that the Board approve the following consent items as presented and that the Board receive the following items as information: *CARRIED*

- ❖ Director's Personnel Report – September 2019
- ❖ Out of Province Travel.

NEW BUSINESS

2019-10-77 L. Kidney moved that the Board approve there will be no submission made to the Ministry of Education for the *2020-21 Relocatable Classroom Program Application*. *CARRIED*

2019-10-78 M. Botterill moved that the Board approve the use of up to \$38,000 from unrestricted accumulated surplus in 2019-20 to help fund the purchase of a multi-functional school activity bus for L.P. Miller Comprehensive School. *CARRIED*

2019-10-79 L. Erickson moved that the Board approve moving \$11,886 from unrestricted accumulated surplus to internally restricted accumulated surplus for digital projector replacement. *CARRIED*

2019-10-80 B. Gagné moved that the Board approve the use of up to \$30,000 from internally restricted accumulated surplus for digital projector replacement for replacing digital projectors at the schools during 2019-20. *CARRIED*

2019-10-81 T. Kwiatkowski moved that the Board approve the school attendance boundaries for the North East School Division No. 200 be changed from the Tisdale attendance area to Arborfield in accordance with the following land locations: SE-07-46-12-W2, S-08-46-12-W2, SW-09-46-12-W2, 27-45-12-W2, E-06-46-12-W2, 05-46-12-W2, W-04-46-12-W2, 26-45-12-W2, E-31-45-12-W2, 32-45-12-W2, W-33-46-12-W2, 25-45-12-W2, E-30-45-12-W2, 29-45-12-W2, 28-45-12-W2, E-19-45-12-W2, 20-45-12-W2. *CARRIED*

- 2019-10-82 R. Hildebrand moved that the Board of Education accepts the changes to the Tisdale Middle and Secondary School Community Council Constitution to include the provision that will allow members the ability to make motions and vote via email. *CARRIED*

MONITORING AND REPORTING ITEMS

The September 30, 2019 student enrolments for North East School Division were presented.

- 2019-10-83 L. Erickson moved that the Board of Education has reviewed the goals of the Director of Education and found them acceptable. *CARRIED*

STRATEGIC DIRECTION ITEMS

- 2019-10-84 M. Botterill moved that the Board approve that the list of North East School Division voting delegates at the Saskatchewan School Board Association 2019 Annual General Meeting be as follows, with the number of votes in brackets: *CARRIED*

- Perkins, Luke (2)
- Walton, Marla (2)
- Ariss, Randy (2)
- Botterill, Michael (1)
- Erickson, Linda (2)
- Gagné, Bob (2)
- Hildebrand, Richard (2)
- Kidney, Lori (1)
- Kwiatkowski, Ted (1)

ADJOURNMENT

- 2019-10-85 B. Gagné moved that the Board Meeting adjourn at 2:15pm. *CARRIED*

Board Chairperson

Superintendent of Business Administration



NESD Board of Education

Meeting Date: November 26, 2019

Topic: Financial Information for the year ending August 31, 2019

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

BACKGROUND

Financial reports are provided to the Board on a quarterly basis. This is the final financial report for the 2018-19 year end.

CURRENT STATUS

Please find attached the financial report for the year ending August 31, 2019.

Please contact Wanda McLeod, Superintendent of Business Administration, with any specific questions prior to the Board meeting.

RECOMMENDATION

Proposed motion:

That the Board accept the financial report for the year ending August 31, 2019.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 20, 2019	<ul style="list-style-type: none"> • Statement of Operations • Statement of Cash Requirements • Variance Notes to the Statement of Operations • Statement of Tangible Capital Asset Purchases



North East School Division

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TO: Board of the North East School Division

FROM: Wanda McLeod, CPA, CA

DATE: November 20, 2019

RE: Financial Report for Year Ended August 31, 2019

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

Overall, the school division has used approximately \$814,000 less of the internally restricted and unrestricted accumulated surplus when compared to the budget. This memo includes additional details regarding the revenues, expenses, cash requirements and accumulated surplus. As a result, it is important that this document be used in conjunction with the *Statement of Operations*, *Statement of Cash Requirements* and *Statement of Accumulated Surplus*.

STATEMENT OF OPERATIONS

Revenues

Property Taxation

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the province started collecting the education property tax revenues directly from the municipalities. Prior to this date, the education property taxes were collected by school divisions and reported as revenues by the school divisions.

Grants

The provincial grants totaled approximately \$55.6 million at year end. This amount includes the operating and other Ministry of Education grants. The operating grant (at \$53.8 million) is more than the budgeted amount as provided by the Ministry of Education on budget day. The overall impact of the December operating grant (that takes into account the September 30, 2018 actual school enrolments) has resulted in approximately \$200,000 in additional surplus (reduction of deficit) for the year. This number takes into account the grant calculation for the federally funded students and the students who are enrolled in the Adult Basic Education program at Cumberland Regional College (which was less than budget and is paid to the College).

The Preventative Maintenance and Renewal (PMR) funding (capital grant) was received in the amount of \$1,751,655. PMR funding was budgeted at \$1,530,000. The increase in PMR funding was the result of the March 20, 2019 provincial budget announcement (the actual amount of PMR funding would be approximately \$221,000 more than budget). The 2018-19 budget was based on the 2017-18 actual PMR grant.

Tuition and Related Fees

The tuition and related fee revenues is under budget. There were less federally funded students enrolled at North East School Division from September 2018 to June 2019 compared to the budget. The

actual tuition revenue calculations for federally funded students are based on the actual enrolments at three points in time during the school year.

Unfortunately, the decrease in the number of federally funded students occurred after September 30, 2018. The number of federally funded students at September 30th is used to calculate the deduction in the provincial operating grant. The deduction in 2018-19 was \$708,934 and only \$541,636 was received in tuition fees. This results in a shortfall for the school division of approximately \$167,000.

School Generated Funds

The school generated revenues are at 127% of the 2018-19 budget. The schools' fundraising to offset extra-curricular programs, school equipment, special events, and playground equipment contributed to the increase in revenues. These extra fundraising events were unbudgeted. Some schools also received grant funding for various projects that were not included in the budget. LP Miller School received a donation that was to be used to help pay for shale for their school track, which had not been budgeted. Carrot River Jr. Sr. High School is planning a Newfoundland trip, and collected deposits of from students for the trip, which had not been budgeted. RBC Benevity fund also donated a total of \$25,000 to schools which had not been budgeted. The schools are responsible for determining the budgets for the school generated funds.

Complementary Services

Complementary service revenues are at 100% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten programs.

External Services

External services revenues have \$260,591 or 93% of the total budgeted amount. External services are comprised of cafeteria sales and grant funding for the Invitational Shared Services Initiative (ISSI).

Cafeteria sales for both LP Miller and MUCC are slightly lower than budget. This is due to a general decrease in the number of sales from the prior year.

The new chart of account guidelines of the Ministry of Education requires Invitational Shared Services Initiative (ISSI) revenues and expenses to be reported as external services. In 2017-18, ISSI revenue was reported with grants and the expense was reported as instructional expenses. The ISSI revenue totals \$150,000.

Other Revenue

Other revenue is at 117% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. Interest income was over budget, due to an unexpected increase in interest rates throughout the year. Gain on disposal of tangible capital was over budget, as the school division sold outdated technology and received approximately \$50,000 for these items, which had not been budgeted.

Expenses

Governance

Governance is at 99% of the budgeted amount.

Administration

Administration expenses is at 99% of the budgeted amount.

Instruction

Total instruction expenses are at 98% of the budgeted amount. Due to the large budget dollar amount for this area, this equates to \$882,600 under budget.

Some reasons for this variance:

- The professional development substitute costs and other professional development costs of teachers were less than budget.
- Various other instructional salaries and benefits were under budget.
- Less was spent on professional development for non-teacher instructional staff members.
- Travel costs were under budget.
- Instructional supplies and services were budget. The cost of the Small School Sustainability Study was less than the estimate at budget time. Less money was also spent on computer supplies and services.
- Various other budget lines such as photocopying and amortization were less significantly under budget.

Plant

Overall the plant expenses are at 98% of the budget or \$223,000 under budget. The Preventative Maintenance and Renewal project spending was approximately \$310,700 less than expected at budget time. This was due to some projects not going ahead and the projects going ahead being less than budget. The contracted maintenance and maintenance materials and supplies were approximately \$100,000 over budget.

Student Transportation

Student transportation is at 101% of the budgeted amount. This was an expectation communicated in the third quarter report to the Board.

The fuel costs were over budget by approximately \$110,000 due to an unexpected increase in fuel prices for the school buses compared to the anticipated costs at budget time. Bus repair and maintenance costs were also \$114,000 over budget. Various other lines such as amortization and salaries and benefits were under budget to net the overall \$65,157 over budget.

Tuition and Related Fees

The tuition and related fees are under budget at year-end. The number of students enrolled in the regional college adult basic education program was lower than expected. Cumberland College invoiced North East School Division for 18 students in both the first and second semesters, and the budget included 25 students. In 2017-18, the budget was for 25 students and billing was for 20 students. The operating grant provides funding for the students that attend this program at Cumberland College.

School Generated Funds

The school generated expenses are at 121% of the budget (compared to 123% of the budget in the prior year). The schools have been fundraising to offset extra-curricular programs, special events, and playground equipment. This fundraising was not included in the budget and directly impacts the related fundraising expenses. The schools are responsible for determining the budgets for the school generated funds.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 93% of the budgeted amount. Salary expenses were under budget due to a vacancy in an outreach worker position for approximately six months.

External Services

External services are at 91% of the budget. External services include the costs associated with operating the cafeterias at MUCC and LP Miller and the Invitational Shared Services Initiative (ISSI).

Other Expenses

Other expenses are at 113% of the budget. This is due to two buses being sold that were not fully amortized, resulting in a loss on sale that had not been included in the budget. Overall the sale of assets resulted in a net gain. Repairing the school bus was too costly so the decision to sell the buses was made. Other expenses also include services charges and interest paid on the capital loan for the construction of the Hudson Bay Community School.

STATEMENT OF CASH REQUIREMENTS

The Public Sector Accounting Standards (PSAS) provide statements that include items that do not have an impact on the cash of the school division (such as amortization expense) and omit purchases that do have an impact on cash flows (such as the purchase of tangible capital assets). When budgeting, it is more important to look at the full picture for the organization. This would include the purchase of tangible capital assets and the use of the accumulated surplus. The Statement of Cash Requirements provides additional detail for a more complete picture for the 2018-19 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$2.4 million. Please refer to the *Statement of Tangible Capital Asset Purchases* for more details.

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the year ended August 31, 2019

	18 - 19				17-18			
	Budget 2018-19	Actual 2018-19	Variance	%	Budget 2017-18	Actual 2017-18	Variance	%
REVENUES								
Property Taxation	\$ -	\$ -	\$ -	-	\$ 3,954,550	\$ 3,969,872	\$ (15,322)	100%
Grants	55,199,772	\$ 55,567,051	\$ (367,279)	101%	50,847,242	51,169,701	(322,459)	101%
Tuition and Related Fees	710,400	\$ 541,636	\$ 168,764	76%	722,511	659,904	62,607	91%
School Generated Funds	982,950	\$ 1,253,223	\$ (270,273)	127%	1,127,100	1,543,233	(416,133)	137%
Complementary Services	600,996	\$ 601,461	\$ (465)	100%	590,220	590,512	(292)	100%
External Services	280,000	\$ 260,591	\$ 19,409	93%	132,698	119,276	13,422	90%
Other Revenue	642,000	\$ 748,019	\$ (106,019)	117%	601,977	739,819	(137,842)	123%
Total Revenues	\$ 58,416,118	\$ 58,971,981	\$ (555,863)	101%	\$ 57,976,298	\$ 58,792,317	\$ (816,019)	101%
EXPENSES								
Governance	\$ 241,900	\$ 240,232	\$ 1,668	99%	\$ 236,736	\$ 258,113	\$ (21,377)	109%
Administration	2,289,287	\$ 2,273,585	\$ 15,702	99%	2,135,409	2,093,677	41,732	98%
Instruction	42,043,682	\$ 41,161,070	\$ 882,612	98%	41,858,631	41,334,321	524,310	99%
Plant	9,960,118	\$ 9,736,638	\$ 223,480	98%	10,417,683	10,010,144	407,539	96%
Transportation	4,479,089	\$ 4,544,246	\$ (65,157)	101%	4,504,766	4,422,371	82,395	98%
Tuition and Related Fees	289,750	\$ 209,167	\$ 80,583	72%	290,500	231,477	59,023	80%
School Generated Funds	963,573	\$ 1,163,538	\$ (199,965)	121%	1,032,173	1,266,862	(234,689)	123%
Complementary Services	1,483,259	\$ 1,381,954	\$ 101,305	93%	1,461,441	1,422,007	39,434	97%
External Services	387,851	\$ 353,955	\$ 33,896	91%	233,176	204,096	29,080	88%
Other Expenses	332,876	\$ 374,593	\$ (41,717)	113%	347,267	454,825	(107,558)	131%
Total Expenses	\$ 62,471,385	\$ 61,438,978	\$ 1,032,407	98%	\$ 62,517,782	\$ 61,697,893	\$ 819,889	99%
Operating Deficit for the Year	\$ (4,055,267)	\$ (2,466,997)	\$ (1,588,270)		\$ (4,541,484)	\$ (2,905,576)	\$ (1,635,908)	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the year ended August 31, 2019

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Variance</u>
OPERATING DEFICIT FOR THE YEAR	\$ (4,055,267)	\$ (2,466,997)	\$ 1,588,270
TANGIBLE CAPITAL ASSETS:			
(-) Purchases	2,451,059	2,412,763	(38,296)
(+) Proceeds from disposals	14,000	94,898	80,898
LONG TERM DEBT:			
(-) Repayments of the year	372,204	372,204	-
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,464,406	4,358,786	(105,620)
(+) Write-down of capital assets	-	-	-
(-) Gain on disposals of tangible capital assets	14,000	51,346	37,346
DEFICIT CASH FOR THE YEAR	<u>\$ (2,414,124)</u>	<u>\$ (849,626)</u>	<u>\$ 1,564,498</u>
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
School bus replacement (capital)	660,000	766,334	106,334
Vehicle replacements (capital)	120,000	121,248	1,248
School generated funds	96,726	129,365	32,639
Teachers for diversity and small schools	70,000	70,000	-
Computer software replacement and software upgrade (capital)	195,000	96,963	(98,037)
Invitational Shared Services Initiatives (ISSI)	5,840	167	(5,673)
Maude Burke School addition - Contingency (capital)	250,000	31,690	(218,310)
Surveillance equipment replacement (capital)	152,000	97,868	(54,132)
Hudson Bay Community School (capital)	-	22,324	22,324
Non School Buildings (capital)	-	34,794	34,794
Improved Learning Environment of Students	-	64,558	64,558
School budget carryover	-	(86,911)	(86,911)
PMR - use of funds for projects	1,375,000	1,064,449	(310,551)
PMR - funding	(1,530,000)	(1,751,655)	(221,655)
NET CHANGE IN CASH POSITION (UNRESTRICTED)	<u>\$ (1,019,558)</u>	<u>\$ (188,432)</u>	<u>\$ 831,126</u>

<i>Actual Accumulated Surplus per Draft Financial Statements:</i>	Actual	Budget	
Internally restricted and unrestricted at August 31, 2018	\$ 14,614,356	\$ 14,614,356	
Internally restricted and unrestricted at August 31, 2019	<u>13,077,524</u>	<u>12,263,542</u>	(Note 1)
Decrease overall during 2018-19	<u>\$ 1,536,832</u>	<u>\$ 2,350,814</u>	
<i>Variance (more favorable position than expected)</i>		<u>\$ 813,982</u>	

Note 1: Budget total has been adjusted for the completion of the Maude Burke addition at the end of August 2018. \$250,000 was expected to be completed in 2018-19; however, only \$31,690 of the work was completed. The project was substantially completed at August 31, 2018.

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the year ended August 31, 2019

	August 31, 2018	Additions during the year	Reductions during the year	August 31, 2019
Invested in Tangible Capital Assets:				
Net Book Value of TCA	73,533,049	2,412,763	4,402,338	71,543,474
Less: Debt owing on TCA	8,105,041	-	372,204	7,732,837
	65,428,008	2,412,763	4,030,134	63,810,637
PMR maintenance project allocations	1,479,957	1,751,655	1,064,449	2,167,163
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Internally Restricted Surplus:				
Capital Projects:				
School Bus Replacement	848,466	600,000	766,334	682,132
Computer Software Replacement and Software Upgrade	195,000	-	96,963	98,037
Digital Projector Replacement	18,114	-	-	18,114
Hudson Bay Community School Project	57,813	-	22,324	35,489
Non-School Buildings	821,707	-	34,794	786,913
Surveillance Equipment Replacement	272,000	-	97,868	174,132
Vehicle Replacements	121,248	-	121,248	-
	2,334,348	600,000	1,139,531	1,794,817
Other:				
Improved Learning Environment of Students	64,558	-	64,558	-
Invitational Shared Services Initiatives (ISSI)	5,838	150,000	150,167	5,671
School Budget Carryover	352,720	1,382,670	1,295,759	439,631
School Generated Funds	1,108,419	1,294,780	1,424,145	979,054
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,915,511	-	70,000	1,845,511
Contingency	5,007,290	-	31,690	4,975,600
	8,518,197	2,827,450	3,036,319	8,309,328
Unrestricted surplus	3,761,811	-	788,432	2,973,379
Totals	16,144,869	5,179,105	6,028,731	15,295,243

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the year ended August 31, 2019

	Actual 2018-19	Budget 2018-19	Variance
Maude Burke School addition (note 1)	\$ 31,689	\$ 250,000	(218,311)
Computer hardware	772,824	906,188	(133,364)
School buses (note 2)	766,334	660,000	106,334
Furniture and equipment (note 3)	363,933	239,371	124,562
Playground equipment and school land improvements (note 4)	70,494	55,500	14,994
Vehicles (note 5)	336,125	120,000	216,125
Computer software (note 6)	49,040	220,000	(170,960)
Hudson Bay Community School (note 7)	22,324	-	22,324
Totals	<u>\$ 2,412,763</u>	<u>\$ 2,451,059</u>	<u>\$ (38,296)</u>

Notes:

- The Board and the Ministry of Education approved an addition of two classrooms onto Maude Burke Elementary School. The project started in 2017-18 and is funded from the internally restricted accumulated surplus for contingency. The total budget for the project was \$800,000 and approximately \$824,000 (over the two years) was spent. The \$250,000 budget was projected in May 2018 (as a conservative estimate of a project completion date in October 2018); however, the addition was completed in time for school start up in September 2018.
- Due to a delivery delay - one bus has been reported during quarter one of 2018-19, which had been included in the 2017-18 budget. The Board approved the use of internally restricted accumulated surplus for this purchase in the amount of \$105,000. Six new buses were included in the 2018-19 budget and purchased during 2018-19.
- The schools estimate the budget for their furniture and equipment purchases. The schools purchased more furniture and equipment than was anticipated at budget time. The overall budget of the schools will be on budget. Approximately \$64,000 was from the internally restricted accumulated surplus for improved learning environment of students and not included in the budget. There is \$9,420 of furniture and equipment purchases that were made for the renovation project at the Tisdale Transportation and Technology Office.
- The schools purchased playground equipment with School Generated Funds (SGF) and the amounts were not included in the budget. Fundraising dollars from the past were used to fund the projects.
- Tisdale Middle and Secondary School purchased a minibus with fundraising dollars for approximately \$72,500. The vehicle purchase had not been included in the budget as the purchase was planned for 2017-18. The delivery date was delayed. Carrot River Junior Senior High School purchased a minibus that was not included in the budget. Both SGF and division money was used for this purchase. A truck for the facilities department that was not included in the budget was purchased during 18-19. The amount expected to be over budget because of the extra purchase is approximately \$28,000. Overall, the expenses of the school division are under budget to cover this additional cost. During 2018-19, the Board approved the purchase of a 15-passenger van for the NESD Outreach Program. This cost was not included in the budget.
- When the 2018-19 budget was developed, there were plans to upgrade Navision (the accounting/payroll/human resources software). The budget amount was \$120,000 and the upgrade did not go forward in 2018-19. Transportation Services also included \$75,000 in the budget for new software. This plan also did not go forward.
- Additional costs for 2018-19 represent close out design fees. This will be funded using the internally restricted accumulated surplus for the construction of the Hudson Bay Community School (the remaining funds from the original budget for the construction of the new school).

NORTH EAST SCHOOL DIVISION
Hudson Bay Community School - Project Costs
For the year ended August 31, 2019

Total budget for the project	\$ 27,737,698
Total design and construction costs to August 31, 2019 (note 1)	<u>27,702,209</u>
Total remaining budget dollars for the project at August 31, 2019	<u><u>\$ 35,489</u></u>

Summary of total funding for total project:

Total project cost	\$ 27,737,698
Total funding from Ministry (note 2)	17,689,791
Total funding from Town of Hudson Bay (note 3)	<u>522,635</u>
Total funding from North East School Division (note 4)	<u><u>\$ 9,525,272</u></u>

Notes:

1. The cost of building for the Hudson Bay School totals \$27,702,209 at August 31, 2019
2. As of August 31, 2016, \$17,689,791 had been recognized as revenue during the construction of the school. No further revenue is expected.
3. At August 31, 2016, all of the expected funding from the Town of Hudson Bay had been recognized as revenue in the financial statements.
4. The funding from the North East School Division is in the form of a loan that is amortized over a twenty year time period and is being funded through the provincial operating grant.



NESD Board of Education

Meeting Date: November 26, 2019

Topic: Audited Financial Statements for the year ending August 31, 2019 (P)

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

BACKGROUND

At the Committee of the Whole meeting on November 26, 2019, Breanna MacEwan from Virtus Group provided a presentation that included a review of the following reports:

- Draft audited financial statements for the year ending August 31, 2019
- Virtus Group Audit Completion Report
- Virtus Group Report to Management
- Virtus Group Report to the Provincial Auditor on Compliance with Specific Legislative Authorities
- Virtus Group Report to the Provincial Auditor on System of Internal Controls
- Virtus Group Report to the Provincial Auditor on Specific Matters
- Letter of Representation

Wanda McLeod, Superintendent of Business Administration, provided a package of year-end information and a presentation. The presentation by the Superintendent of Business Administration also provided a review of the notes to the draft audited financial statements.

CURRENT STATUS

The draft audited financial statements are attached for the review of the Board. The Ministry of Education and Ministry of Finance (Office of the Provincial Comptroller) have completed the final format review of the draft financial statements.

Please contact Wanda McLeod, Superintendent of Business Administration, with specific questions prior to the board meeting.

RECOMMENDATION

Proposed Board Motion

That the Board approves the Audited Financial Statements for the North East School Division No. 200 for the year ended August 31, 2019.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 18, 2019	Draft Audited Financial Statements for the year ending August 31, 2019

Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2019

Wanda McLeod
Chief Financial Officer

Virtus Group 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, Virtus Group 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 26, 2019

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of North East School Division No. 200

Opinion

We have audited the financial statements of **North East School Division No. 200**, which comprise the statement of financial position at August 31, 2019 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school division as at August 31, 2019, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

...continued

INDEPENDENT AUDITORS' REPORT continued

Those charged with governance are responsible for overseeing the school division's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

November 26, 2019
Saskatoon, Saskatchewan

Chartered Professional Accountants

North East School Division No. 200
Statement of Financial Position
as at August 31, 2019

	2019	2018
	\$	\$
Financial Assets		
Cash and Cash Equivalents	17,216,403	17,357,673
Accounts Receivable (Note 7)	293,279	721,552
Portfolio Investments (Note 3)	742,144	945,369
Total Financial Assets	18,251,826	19,024,594
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	2,536,313	2,567,759
Long-Term Debt (Note 9)	7,732,837	8,105,041
Liability for Employee Future Benefits (Note 5)	767,700	732,400
Deferred Revenue (Note 10)	498,695	494,115
Total Liabilities	11,535,545	11,899,315
Net Financial Assets	6,716,281	7,125,279
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	71,543,474	73,533,049
Inventory of Supplies for Consumption	270,021	308,366
Prepaid Expenses	576,104	606,183
Total Non-Financial Assets	72,389,599	74,447,598
Accumulated Surplus (Note 13)	79,105,880	81,572,877

Contractual Rights (Note 16)

Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:

Chairperson

Chief Financial Officer

North East School Division No. 200
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2019

	2019	2019	2018
	Budget	Actual	Actual
	\$	\$	\$
REVENUES	(Note 14)		
Property Taxes and Other Related	-	-	3,969,872
Grants	55,199,772	55,567,051	51,169,701
Tuition and Related Fees	710,400	541,636	659,904
School Generated Funds	982,950	1,253,223	1,543,233
Complementary Services (Note 11)	600,996	601,461	590,512
External Services (Note 12)	280,000	260,591	119,276
Other	642,000	748,019	739,819
Total Revenues (Schedule A)	58,416,118	58,971,981	58,792,317
EXPENSES			
Governance	241,900	240,232	258,113
Administration	2,289,287	2,273,585	2,093,677
Instruction	42,043,682	41,161,070	41,334,321
Plant	9,960,118	9,736,638	10,010,144
Transportation	4,479,089	4,544,246	4,422,371
Tuition and Related Fees	289,750	209,167	231,477
School Generated Funds	963,573	1,163,538	1,266,862
Complementary Services (Note 11)	1,483,259	1,381,954	1,422,007
External Services (Note 12)	387,851	353,955	204,096
Other	332,876	374,593	454,825
Total Expenses (Schedule B)	62,471,385	61,438,978	61,697,893
Operating Deficit for the Year	(4,055,267)	(2,466,997)	(2,905,576)
Accumulated Surplus from Operations, Beginning of Year	81,572,877	81,572,877	84,478,453
Accumulated Surplus from Operations, End of Year	77,517,610	79,105,880	81,572,877

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	7,125,279	7,125,279	9,610,658
Changes During the Year			
Operating Deficit for the Year	(4,055,267)	(2,466,997)	(2,905,576)
Acquisition of Tangible Capital Assets (Schedule C)	(2,451,059)	(2,412,762)	(3,966,049)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	14,000	94,897	40,405
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	(14,000)	(51,346)	29,766
Amortization of Tangible Capital Assets (Schedule C)	4,464,406	4,358,786	4,280,827
Net Acquisition of Inventory of Supplies	-	38,345	5,509
Net Change in Other Non-Financial Assets	-	30,079	29,739
Change in Net Financial Assets	(2,041,920)	(408,998)	(2,485,379)
Net Financial Assets, End of Year	5,083,359	6,716,281	7,125,279

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, 2019

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,466,997)	(2,905,576)
Add Non-Cash Items Included in Deficit (Schedule D)	4,307,440	4,310,593
Net Change in Non-Cash Operating Activities (Schedule E)	505,131	1,140,142
Cash Provided by Operating Activities	2,345,574	2,545,159
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,412,762)	(3,966,049)
Proceeds on Disposal of Tangible Capital Assets	94,897	40,405
Cash Used by Capital Activities	(2,317,865)	(3,925,644)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(642,047)	(521,776)
Proceeds on Disposal of Portfolio Investments	845,272	500,000
Cash Provided (Used) by Investing Activities	203,225	(21,776)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(372,204)	(357,063)
Cash Used by Financing Activities	(372,204)	(357,063)
DECREASE IN CASH AND CASH EQUIVALENTS	(141,270)	(1,759,324)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	17,357,673	19,116,997
CASH AND CASH EQUIVALENTS, END OF YEAR	17,216,403	17,357,673

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

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	-	-	3,860,751
Total Property Tax Revenue	-	-	3,860,751
Grants in Lieu of Taxes			
Federal Government	-	-	32,672
Provincial Government	-	-	32,317
Other	-	-	4,806
Total Grants in Lieu of Taxes	-	-	69,795
Other Tax Revenues			
House Trailer Fees	-	-	34,107
Total Other Tax Revenues	-	-	34,107
Additions to Levy			
Penalties	-	-	31,769
Other	-	-	23,179
Total Additions to Levy	-	-	54,948
Deletions from Levy			
Cancellations	-	-	(37,958)
Other Deletions	-	-	(11,771)
Total Deletions from Levy	-	-	(49,729)
Total Property Taxes and Other Related Revenue	-	-	3,969,872
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	53,453,772	53,534,129	49,150,598
Other Ministry Grants	-	49,667	307,321
Total Ministry Grants	53,453,772	53,583,796	49,457,919
Other Provincial Grants	216,000	231,600	181,149
Total Operating Grants	53,669,772	53,815,396	49,639,068
Capital Grants			
Ministry of Education Capital Grants	1,530,000	1,751,655	1,530,633
Total Capital Grants	1,530,000	1,751,655	1,530,633
Total Grants	55,199,772	55,567,051	51,169,701

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	1,000	-	1,000
Federal Government and First Nations	709,400	541,636	658,904
Total Operating Tuition and Related Fees	710,400	541,636	659,904
Total Tuition and Related Fees Revenue	710,400	541,636	659,904
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	207,800	199,506	221,257
Fundraising	479,900	542,673	554,713
Grants and Partnerships	53,900	44,599	69,061
Students Fees	132,300	239,462	424,253
Other	109,050	226,983	273,949
Total Non-Curricular Fees	982,950	1,253,223	1,543,233
Total School Generated Funds Revenue	982,950	1,253,223	1,543,233
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	587,496	587,561	576,912
Other Grants	13,500	13,900	13,600
Total Operating Grants	600,996	601,461	590,512
Total Complementary Services Revenue	600,996	601,461	590,512
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	150,000	150,000	-
Total Operating Grants	150,000	150,000	-
Fees and Other Revenue			
Other Revenue	130,000	110,591	119,276
Total Fees and Other Revenue	130,000	110,591	119,276
Total External Services Revenue	280,000	260,591	119,276
Other Revenue			
Miscellaneous Revenue	35,000	39,719	85,225
Sales & Rentals	333,000	346,463	353,727
Investments	260,000	267,832	262,924
Gain on Disposal of Capital Assets	14,000	94,005	37,943
Total Other Revenue	642,000	748,019	739,819
TOTAL REVENUE FOR THE YEAR	58,416,118	58,971,981	58,792,317

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	91,500	99,944	78,420
Professional Development - Board Members	18,300	15,137	24,920
Grants to School Community Councils	41,000	39,275	36,195
Professional Development - Advisory Committees	-	-	4,461
Other Governance Expenses	91,100	85,876	114,117
Total Governance Expense	241,900	240,232	258,113
Administration Expense			
Salaries	1,644,954	1,639,420	1,558,412
Benefits	216,976	224,312	198,849
Supplies & Services	202,205	206,274	165,953
Non-Capital Furniture & Equipment	5,950	6,490	6,468
Building Operating Expenses	30,000	39,963	24,362
Communications	28,300	25,548	27,334
Travel	44,800	29,347	30,287
Professional Development	35,575	41,446	22,531
Amortization of Tangible Capital Assets	80,527	60,785	59,481
Total Administration Expense	2,289,287	2,273,585	2,093,677
Instruction Expense			
Instructional (Teacher Contract) Salaries	29,192,967	28,935,808	29,245,501
Instructional (Teacher Contract) Benefits	1,389,272	1,433,257	1,399,346
Program Support (Non-Teacher Contract) Salaries	5,768,129	5,605,209	5,631,896
Program Support (Non-Teacher Contract) Benefits	1,142,390	1,074,130	1,035,937
Instructional Aids	888,537	875,301	723,771
Supplies & Services	918,833	753,311	841,781
Non-Capital Furniture & Equipment	235,068	224,260	231,116
Communications	107,799	88,933	83,453
Travel	182,459	120,341	128,397
Professional Development	341,125	205,570	228,054
Student Related Expense	338,341	321,337	308,566
Amortization of Tangible Capital Assets	1,538,762	1,523,613	1,476,503
Total Instruction Expense	42,043,682	41,161,070	41,334,321

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,075,682	2,997,558	2,908,931
Benefits	589,281	567,466	530,771
Supplies & Services	11,250	38,206	6,069
Non-Capital Furniture & Equipment	28,000	17,955	29,877
Building Operating Expenses	4,038,500	3,881,079	4,334,039
Communications	19,250	12,098	12,749
Travel	125,000	148,824	122,471
Professional Development	23,000	13,826	7,935
Amortization of Tangible Capital Assets	2,050,155	2,059,626	2,057,302
Total Plant Operation & Maintenance Expense	9,960,118	9,736,638	10,010,144
Student Transportation Expense			
Salaries	1,928,723	1,896,369	1,825,134
Benefits	396,213	379,185	359,064
Supplies & Services	802,142	906,843	868,455
Non-Capital Furniture & Equipment	392,000	503,282	428,699
Building Operating Expenses	85,500	83,171	201,565
Communications	40,450	19,523	20,715
Travel	9,120	9,888	5,562
Professional Development	16,800	11,596	5,407
Contracted Transportation	40,000	37,984	36,810
Amortization of Tangible Capital Assets	768,141	696,405	670,960
Total Student Transportation Expense	4,479,089	4,544,246	4,422,371
Tuition and Related Fees Expense			
Tuition Fees	289,750	209,167	231,477
Total Tuition and Related Fees Expense	289,750	209,167	231,477
School Generated Funds Expense			
Academic Supplies & Services	15,429	5,864	10,740
Cost of Sales	511,950	503,384	542,463
School Fund Expenses	436,194	654,290	713,659
Total School Generated Funds Expense	963,573	1,163,538	1,266,862

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	428,090	405,179	403,122
Program Support (Non-Teacher Contract) Salaries & Benefits	796,916	738,847	783,248
Instructional Aids	22,200	29,311	32,171
Supplies & Services	1,400	25	-
Communications	2,200	1,530	2,146
Travel	17,000	18,591	19,621
Professional Development (Non-Salary Costs)	8,000	7,382	8,492
Student Related Expenses	183,702	165,801	159,695
Amortization of Tangible Capital Assets	23,751	15,288	13,512
Total Complementary Services Expense	1,483,259	1,381,954	1,422,007
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	158,742	145,292	140,908
Supplies & Services	224,340	204,848	59,467
Non-Capital Furniture & Equipment	1,200	103	-
Travel	500	643	652
Amortization of Tangible Capital Assets	3,069	3,069	3,069
Total External Services Expense	387,851	353,955	204,096
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,750	1,808	2,185
Interest on Capital Loans	330,126	330,126	345,266
Total Interest and Bank Charges	332,876	331,934	347,451
Transfer of Taxes Receivable	-	-	39,665
Loss on Disposal of Tangible Capital Assets	-	42,659	67,709
Total Other Expense	332,876	374,593	454,825
TOTAL EXPENSES FOR THE YEAR	62,471,385	61,438,978	61,697,893

North East School Division No. 200

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2019**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	254,128	1,358,491	99,278,934	1,990,876	8,641,935	1,259,817	4,508,723	4,508,165	256,236	1,545	122,058,850	120,868,234
Additions/Purchases	-	70,493	54,013	-	766,334	336,125	363,933	772,824	49,040	-	2,412,762	3,966,049
Disposals	-	-	-	-	(386,843)	(216,268)	(504,703)	(700,637)	(138,721)	-	(1,947,172)	(2,775,433)
Transfers to (from)	-	1,545	-	-	-	-	-	-	-	(1,545)	-	-
Closing Balance as of August 31	254,128	1,430,529	99,332,947	1,990,876	9,021,426	1,379,674	4,367,953	4,580,352	166,555	-	122,524,440	122,058,850
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	N/A	439,977	36,495,543	1,198,430	5,018,355	925,510	2,188,424	2,096,689	162,873	-	48,525,801	46,950,236
Amortization of the Period	-	66,082	1,798,007	77,760	642,271	170,449	487,266	1,055,915	61,036	-	4,358,786	4,280,827
Disposals	-	-	-	-	(343,292)	(216,268)	(504,703)	(700,637)	(138,721)	-	(1,903,621)	(2,705,262)
Closing Balance as of August 31	N/A	506,059	38,293,550	1,276,190	5,317,334	879,691	2,170,987	2,451,967	85,188	N/A	50,980,966	48,525,801
Net Book Value												
Opening Balance as of September 1	254,128	918,514	62,783,391	792,446	3,623,580	334,307	2,320,299	2,411,476	93,363	1,545	73,533,049	73,917,998
Closing Balance as of August 31	254,128	924,470	61,039,397	714,686	3,704,092	499,983	2,196,966	2,128,385	81,367	-	71,543,474	73,533,049
Change in Net Book Value	-	5,956	(1,743,994)	(77,760)	80,512	165,676	(123,333)	(283,091)	(11,996)	(1,545)	(1,989,575)	(384,949)
Disposals												
Historical Cost	-	-	-	-	386,843	216,268	504,703	700,637	138,721	-	1,947,172	2,775,433
Accumulated Amortization	-	-	-	-	343,292	216,268	504,703	700,637	138,721	-	1,903,621	2,705,262
Net Cost	-	-	-	-	43,551	-	-	-	-	-	43,551	70,171
Price of Sale	-	-	-	-	2,675	12,581	29,704	49,937	-	-	94,897	40,405
Gain (Loss) on Disposal	-	-	-	-	(40,876)	12,581	29,704	49,937	-	-	51,346	(29,766)

North East School Division No. 200
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2019

	2019	2018
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,358,786	4,280,827
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(51,346)	29,766
Total Non-Cash Items Included in Deficit	4,307,440	4,310,593

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019

	2019	2018
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	428,273	2,197,295
Decrease in Accounts Payable and Accrued Liabilities	(31,446)	(1,037,562)
Increase in Liability for Employee Future Benefits	35,300	55,100
Increase (Decrease) in Deferred Revenue	4,580	(109,939)
Decrease in Inventory of Supplies for Consumption	38,345	5,509
Decrease in Prepaid Expenses	30,079	29,739
Total Net Change in Non-Cash Operating Activities	505,131	1,140,142

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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) Basis of Accounting

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

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$767,700 (2018 - \$732,400) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$50,980,966 (2018 - \$48,525,801) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

d) Financial Instruments

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

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

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

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

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

e) Financial Assets

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

Cash and Cash Equivalents consists 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 other receivables. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

Portfolio Investments consist of 8 Guaranteed Investment Certificates (GICs). The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

f) Non-Financial Assets

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

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

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

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 service, health care spending account).

g) Liabilities

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

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

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 expenditures in accordance with the provisions of *The Education Act, 1995*.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
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Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were 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. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation 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.

iv) Interest Income

Interest is recognized as revenue 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 are deferred until the resources are used for the purpose specified, at which time the contributions are recorded as revenue. In-kind contributions are recorded at their fair value when they are received.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2019	2018
Portfolio investments in the cost and amortized cost category:	Cost	Cost
RBC GIC Due 12/24/2018 2.83%	\$ -	\$ 84,888
Equitable Bank GIC Due 01/09/2019 2.96%	-	106,601
Bank of Nova Scotia GIC Due 01/24/2019 2.67%	-	82,597
CDN Western Bank GIC Due 02/04/2019 1.86%	-	51,430
CDN Western Trust GIC Due 02/05/2019 1.86%	-	27,780
Canadian Tire Bank GIC Due 02/06/2019 2.60%	-	47,830
ICICI Bank Canada GIC Due 03/21/2019 2.82%	-	10,599
Laurentian Bank GIC Due 09/19/2018 1.90%	-	100,698
Bank of Montreal GIC Due 12/07/2018 1.77%	-	100,399
General Bank of CDA GIC Due 03/05/2019 2.20%	-	29,225
Royal Trust Company GIC Due 05/21/2019 2.70%	-	101,491
Homequity Bank GIC Due 05/22/2019 2.85%	-	101,734
LBC Trust GIC Due 09/19/2019 2.02%	102,100	100,097
Canadian Tire Bank GIC Due 10/22/2019 2.45%	100,174	-
Laurentian Bank GIC Due 12/11/2019 2.98%	76,151	-
CDN Western Trust GIC Due 01/20/2020 2.00%	60,070	-
Equitable Bank GIC Due 01/21/2020 2.85%	101,564	-
Home Trust Company GIC Due 03/09/2020 1.70%	99,728	-
CDN Western Bank GIC Due 07/29/2020 2.05%	99,993	-
Bank of Montreal GIC Due 08/28/2020 2.40%	102,364	-
Total portfolio investments reported at cost and amortized cost	\$ 742,144	\$ 945,369

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 87,423	\$ 152,809	\$ -	\$ -	\$ 240,232	\$ 258,113
Administration	1,863,732	349,068	-	60,785	2,273,585	2,093,677
Instruction	37,048,404	2,589,053	-	1,523,613	41,161,070	41,334,321
Plant	3,565,024	4,111,988	-	2,059,626	9,736,638	10,010,144
Transportation	2,275,554	1,572,287	-	696,405	4,544,246	4,422,371
Tuition and Related Fees	-	209,167	-	-	209,167	231,477
School Generated Funds	-	1,163,538	-	-	1,163,538	1,266,862
Complementary Services	1,144,026	222,640	-	15,288	1,381,954	1,422,007
External Services	145,292	205,594	-	3,069	353,955	204,096
Other	-	42,659	331,934	-	374,593	454,825
TOTAL	\$46,129,455	\$10,618,803	\$ 331,934	\$ 4,358,786	\$ 61,438,978	\$ 61,697,893

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

5. EMPLOYEE FUTURE BENEFITS

The school division provides a post-employment, compensated absence and termination benefit to its employees. The benefit includes non-vested sick leave. The liability associated with this benefit is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 623,300	\$ 724,000
Current period service cost	50,700	56,400
Interest cost	19,800	20,600
Benefit payments	(28,800)	(26,300)
Actuarial losses (gains)	96,100	(151,400)
Accrued Benefit Obligation - end of year	761,100	623,300
Unamortized Net Actuarial Gains	6,600	109,100
Liability for Employee Future Benefits	\$ 767,700	\$ 732,400

Expense for Employee Future Benefits	2019	2018
Current period service cost	\$ 50,700	\$ 56,400
Amortization of net actuarial loss (gain)	(6,400)	4,400
Benefit cost	44,300	60,800
Interest cost	19,800	20,600
Total Employee Future Benefits Expense	\$ 64,100	\$ 81,400

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	409	7	416	415
Member contribution rate (percentage of salary)	9.50% / 11.70%	6.05% / 7.85%	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 2,921,516	\$ 20,286	\$ 2,941,802	\$ 3,455,537

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Details of the MEPP are as follows:

	2019	2018
Number of active School Division members	417	418
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,083,678	\$ 976,161
School Division contributions for the year	\$ 1,083,678	\$ 976,161
Actuarial extrapolation date	DEC/31/2018	DEC/31/2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

7. ACCOUNTS RECEIVABLE

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

	2019			2018		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 293,279	\$ -	\$ 293,279	\$ 721,552	\$ -	\$ 721,552
Total Accounts Receivable	\$ 293,279	\$ -	\$ 293,279	\$ 721,552	\$ -	\$ 721,552

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Accrued Salaries and Benefits	\$ 1,094,087	\$ 1,012,097
Supplier Payments	1,251,237	940,351
Other (utilities, maintenance, capital project progress)	190,989	615,311
Total Accounts Payable and Accrued Liabilities	\$ 2,536,313	\$ 2,567,759

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2019	2018
Capital Loan:	Monthly payments of principal and interest combined of \$58,528, fixed interest rate of 4.16%; due on the last day of each month from May 31, 2014 to May 30, 2034 (RBC - construction of Hudson Bay School)	\$ 7,732,837	\$ 8,105,041
Total Long-Term Debt		\$ 7,732,837	\$ 8,105,041

Future principal repayments over the next 5 years are estimated as follows:	
	Capital Loan
2020	387,986
2021	404,438
2022	439,463
2023	458,097
2024	477,522
Thereafter	5,565,331
Total	\$ 7,732,837

Principal and interest payments on the long-term debt are as follows:		
	2019	2018
Principal	\$ 372,204	\$ 357,063
Interest	330,126	345,266
Total	\$ 702,330	\$ 702,329

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
Capital projects:				
Federal capital tuition	\$ 469,502	\$ 11,221	\$ -	\$ 480,723
Total capital projects deferred revenue	469,502	11,221	-	480,723
Non-Capital deferred revenue:				
Rental Revenue	7,413	6,913	(7,413)	6,913
Other - Outreach funding, caretaking fees	17,200	11,059	(17,200)	11,059
Total non-capital deferred revenue	24,613	17,972	(24,613)	17,972
Total Deferred Revenue	\$ 494,115	\$ 29,193	\$ (24,613)	\$ 498,695

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter- Agency Liaison	Universal Kindergarten Nutrition Program	Universal Snack Program	2019	2018
Revenues:						
Operating Grants	\$ 587,561	\$ 13,900	\$ -	\$ -	\$ 601,461	\$ 590,512
Total Revenues	587,561	13,900	-	-	601,461	590,512
Expenses:						
Salaries & Benefits	529,484	614,542	-	-	1,144,026	1,186,370
Instructional Aids	20,157	9,154	-	-	29,311	32,171
Supplies and Services	25	-	-	-	25	-
Communications	386	1,144	-	-	1,530	2,146
Travel	2,764	15,827	-	-	18,591	19,621
Professional Development (Non-Salary Costs)	494	6,888	-	-	7,382	8,492
Student Related Expenses	22,322	82,467	22,290	38,722	165,801	159,695
Amortization of Tangible Capital Assets	12,691	2,597	-	-	15,288	13,512
Total Expenses	588,323	732,619	22,290	38,722	1,381,954	1,422,007
Deficiency of Revenues over Expenses	\$ (762)	\$ (718,719)	\$ (22,290)	\$ (38,722)	\$ (780,493)	\$ (831,495)

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	2019	2018
Revenues:				
Operating Grants	\$ -	\$ 150,000	\$ 150,000	\$ -
Fees and Other Revenues	110,591	-	110,591	119,276
Total Revenues	110,591	150,000	260,591	119,276
Expenses:				
Salaries & Benefits	145,292	-	145,292	140,908
Supplies and Services	54,848	150,000	204,848	59,467
Non-Capital Equipment	103	-	103	-
Travel	476	167	643	652
Amortization of Tangible Capital Assets	3,069	-	3,069	3,069
Total Expenses	145,292	150,167	353,955	204,096
Deficiency of Revenues over Expenses	\$ (34,701)	\$ (167)	\$ (93,364)	\$ (84,820)

13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

NORTH EAST SCHOOL DIVISION NO. 200
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	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 73,533,049	\$ 2,412,762	\$ 4,402,337	\$ 71,543,474
Less: Debt owing on Tangible Capital Assets	8,105,041	-	372,204	7,732,837
	65,428,008	2,412,762	4,030,133	63,810,637
PMR maintenance project allocations (1)	1,479,957	1,751,655	1,064,449	2,167,163
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Designated Assets:				
Capital projects:				
Bus Fleet Renewal	848,466	600,000	766,334	682,132
Computer Software Replacement and Software Upgrade	195,000	-	96,963	98,037
Digital Projector Replacement	18,114	-	-	18,114
Hudson Bay School Project	57,813	-	22,324	35,489
Non-School Buildings	821,707	-	34,794	786,913
Surveillance Equipment Replacement	272,000	-	97,868	174,132
Vehicle Replacement	121,248	-	121,248	-
	2,334,348	600,000	1,139,531	1,794,817
Other:				
Improved Learning Environment of Students	64,558	-	64,558	-
Invitational Shared Services Initiatives (ISSI)	5,838	150,000	150,167	5,671
School Budget Carryover	352,720	1,382,670	1,295,759	439,631
School Generated Funds	1,108,419	1,294,780	1,424,145	979,054
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,915,511	-	70,000	1,845,511
Contingency	5,007,290	-	31,690	4,975,600
	8,518,197	2,827,450	3,036,319	8,309,328
Unrestricted Surplus	3,761,811	55,817,103	56,605,535	2,973,379
Total Accumulated Surplus	\$ 81,572,877	\$ 63,408,970	\$ 65,875,967	\$ 79,105,880

- (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.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 18, 2018 and the Minister of Education on August 22, 2018.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

15. TRUSTS

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

Information about these trusts is as follows:

	Total Trust Fund	
	<u>2019</u>	<u>2018</u>
Cash and short-term investments	\$ 189,286	\$ 184,076
Portfolio investments	479,916	474,008
Total Assets	669,202	658,084
Revenues		
Contributions and donations	10,265	45
Interest on investments	13,203	11,077
	<u>23,468</u>	<u>11,122</u>
Expenses		
Scholarships paid	12,350	16,672
	<u>12,350</u>	<u>16,672</u>
Excess (Deficiency) of Revenues over Expenses	11,118	(5,550)
Trust Fund Balance, Beginning of Year	658,084	663,634
Trust Fund Balance, End of Year	\$ 669,202	\$ 658,084

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Hudson Bay Child Care Co-operative lease contract expiring on August 31, 2025.
- Melfort Daycare lease contract expiring on March 31, 2020.
- Quilly Willy Early Learning Childcare Centre lease contract expiring on March 31, 2020.
- Tisdale RecPlex Daycare lease contract expiring on August 31, 2029.
- Operating Agreement between the North East School Division, Cumberland Regional College, Town of Tisdale and the Saskatchewan Health Authority for the maintenance of the joint use facility. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2045.
- Cumberland Regional College space rental at Melfort Unit Comprehensive Collegiate. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2043.
- Town of Hudson Bay operating agreement for the maintenance of the Hudson Bay Community School expiring on August 31, 2040.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

	Hudson Bay Child Care Co-operative	Melfort Daycare	Quilly Willy Early Learning Childhood Centre	Tisdale RecPlex Daycare	Operating Agreement for Joint Facility	Cumberland Regional College	Town of Hudson Bay
2020	\$ 12,240	\$ 14,829	\$ 9,086	\$ 4,064	\$ 97,809	\$ 88,004	\$ 4,822
2021	12,240	-	-	4,145	97,809	88,004	4,822
2022	12,240	-	-	4,228	97,809	88,004	4,822
2023	12,240	-	-	4,313	97,809	88,004	4,822
2024	12,240	-	-	4,399	97,809	88,004	4,822
Thereafter	12,240	-	-	23,349	2,053,999	1,672,072	77,152
Total Contractual Rights	\$ 73,440	\$ 14,829	\$ 9,086	\$ 44,498	\$ 2,543,044	\$ 2,112,092	\$ 101,262

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division is the Xerox Canada Ltd. photocopier operating lease obligations, as follows:

Copier Lease Totals	
Future minimum lease payments:	
2020	\$ 113,245
2021	113,245
2022	113,245
2023	28,311
Total Lease Obligations	\$ 368,046

18. COMPARATIVE INFORMATION

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

19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include 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 accounts.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

The aging of other accounts receivable as at August 31, 2019 was:

August 31, 2019					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 104,099	\$ 81,582	\$ 6,529	\$ 157	\$ 15,831
Net Receivables	\$ 104,099	\$ 81,582	\$ 6,529	\$ 157	\$ 15,831

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

ii) Liquidity Risk

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

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

August 31, 2019					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,536,313	\$ 2,536,313	\$ -	\$ -	\$ -
Long-term debt	7,732,837	351,165	351,165	2,809,320	4,221,187
Total	\$ 10,269,150	\$ 2,887,478	\$ 351,165	\$ 2,809,320	\$ 4,221,187

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$4,900,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

NORTH EAST SCHOOL DIVISION NO. 200
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As at August 31, 2019

The school division minimizes these risks by:

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

Foreign Currency Risk

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



NESD Board of Education

Meeting Date: November 26, 2019

Topic: Annual Report

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

BACKGROUND

Each year all school divisions are required to submit annual reports to the Minister of Education for tabling in the Saskatchewan Legislature. The tabling occurs no later than December 29, 2019. Reports must be submitted to the Ministry no later than November 30, 2019.

CURRENT STATUS

Three preliminary submissions have already been made to the Ministry. Feedback was received and revisions made based upon the Ministry feedback. The Annual Report complete with the Audited Financial Statements have been finalized and are now ready for Board approval. Mark Jensen will be present at the upcoming Board to answer any question regarding the Annual Report.

RECOMMENDATION

Proposed Board Motion

That the Board approves the 2018-19 Annual Report for the North East School Division No. 200 as presented.

PREPARED BY	DATE	ATTACHMENTS
Mark Jensen, Coordinator of Continuous Improvement & Reporting	Nov.21, 2019	2018-19 NESD Annual Report



North East School Division #200

2018-19 Annual Report

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School Division Contact Information

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Education in a Culture of Excellence

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Letter of Transmittal

Honourable Gordon S. Wyant Q.C.
Minister of Education

Dear Minister Wyant:

The Board of Education of North East School Division #200 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the North East School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Luke Perkins

Introduction

This annual report presents an overview of the North East School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019.

This report provides a snapshot of North East School Division, its governance structures, students, staff, programs and facilities. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Governance

The Board of Education

The North East School Division is governed by a nine-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 North East 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 26, 2016 and will serve a four-year term. During the 2018-19 year, the Board of Education focused its attention on using data to provide context and inform decisions which support the Education Sector Strategic Plan (ESSP). The Board of Education members are:

- Subdivision 1 Linda Erickson
- Subdivision 2 Bob Gagne
- Subdivision 3 Luke Perkins (Board Chair)
- Subdivision 4 Lori Kidney
- Subdivision 5 Ted Kwiatkowski
- Subdivision 6 Richard Hildebrand
- Subdivision Melfort Randy Ariss
- Subdivision Nipawin Michael Botterill
- Subdivision Nipawin Marla Walton (Vice Chair)

A list of the remuneration paid to all board members in 2018-19 is provided in Appendix A.

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 20 schools in the North East School Division. There is one Hutterite school that is not required to have an SCC. The SCCs of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2015*. In 2018-19, North East School Division had four schools where students who live on-reserve attend and pay tuition. These schools did not all have First Nations representation on their respective SCCs. These schools will be undergoing a process to ensure their SCC constitution includes a member from their local First Nation as a part of their required membership.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In November of 2018, the Board of Education hosted an evening orientation session for School Community Council members. In March of 2019 a municipal and school community forum was hosted by the Board of Education to collect responses to the eight themes resulting for the Education Summit held in the fall of 2018. The feedback collected from this engagement was submitted to the Education Visioning Project Working Advisory Group of the Saskatchewan School Boards' Association.

The Regulations also require School Community Councils to work with school staff to develop an annual School Level Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2018-19, all of the SCCs participated in the development of these plans.

The Board of Education continued to stress the importance of School Community Councils as a mechanism for connecting community and school. The school division distributed funds to SCCs for governance expenses based on a flat rate of \$500 plus an additional allocation of \$2 per student. An equivalent amount was also provided to SCCs for parent related engagement activities. This resulted in a total of \$39,128 in funding for the SCCs in 2018-19.

School Division Profile

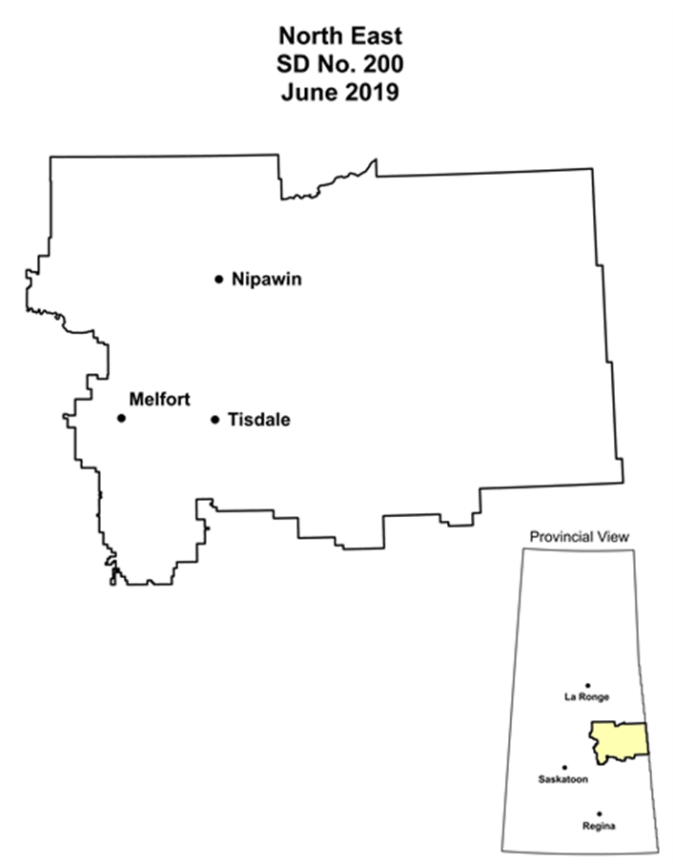
About Us

North East School Division is a rural school division with 21 schools located in 13 communities. The division is located in north east Saskatchewan and encompasses approximately 11,000 square kilometres. The schools within the division span a geographic area from Naicam in the south, Choceland in the North, Hudson Bay in the east, and Melfort in the west. The map below shows the geographic location of North East School Division.

The North East School Division is divided into eight subdivisions for purposes of board representation.

Much of 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.

Community Partnerships

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

North East School Division has a continuing 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.

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 utilizes the First Nations' mentor to provide cultural and academic engagement strategies directly to teachers to

facilitate First Nations' student success. The grant funds youth entrepreneur programs and clubs, and supports transportation for First Nation youth activities.

The Early Years Partnership, also known as the 0-3 Task Force, is a partnership among multiple agencies. Included in this partnership is the NESD, Cumberland Regional College, the Ministry of Education, Métis Nation – Saskatchewan, Saskatchewan Health Authority, *KidsFirst*, North East Early Childhood Intervention Program, Northeast Daycare Directors Cooperative, North East Outreach 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 their children's physical, social, emotional and intellectual development.

In June of 2019, the NESD hosted several Kindergarten celebrations to recognize the graduating class of 2031. Along with these celebration, community agencies hosted a literacy expo to inform families and community members about child development and celebrate the potential of young children in North East School Division.

In 2018-19, North East School Division continued its partnership with the Community Mobilization Initiative – HUB, in the communities of Nipawin and Melfort. These are effective collaborative integrated multi-agency teams, building safer and healthier communities, reducing crime and victimization; accomplished through the mobilization of resources to support individuals and families with acutely elevated levels of risk as recognized across a range of service providers.

The Melfort Public Library is a branch of the Wapiti Regional Library. North East School Division is working with the Melfort Public Library with its 1000 Books Before Kindergarten challenge. The goal of this project is to have 1000 books read to children before they enter Kindergarten. North East School Division is supporting the Melfort Public Library by assisting in the promotion and advertising of this worthwhile campaign. In 2018-19, there were 143 children registered in the program, and 25 students have already read 1000 books.

North East School Division is a representative on the North East Fetal Alcohol Spectrum Disorder (FASD) Prevention Committee. This committee includes representatives from Saskatchewan Health Authority, Social Services, Saskatchewan Prevention Institute, North East Early Childhood Intervention Program, *KidsFirst*, First Nations and Métis organizations, and local caregivers. The committee was established from a call for action by the Government of Saskatchewan and the Saskatchewan Prevention Institute to address the high prevalence rate of FASD in North East Saskatchewan. North East School Division is beginning prevention awareness through the Grade 8 & 9 Health curriculum.

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

In January of 2019, a Memorandum of Understanding was signed between the Northeast School Division and the Saskatchewan Health Authority. The agreement focusses on the

processes schools and Health Authority personnel will adhere to in order to optimize service delivery.

On December 17, 2018, the Northeast School Division signed the Northeast Community Threat Assessment and Support Protocol with the Ministry of Justice, Corrections and Policing, the Ministry of Social Services, Child and Family Services, the Royal Canadian Mounted Police, Saskatchewan Health Authority and Cumberland College. This protocol supports collaborative planning among community partners to reduce violence and reflects safe, caring and restorative approaches. It fosters timely sharing of information about students who pose a risk for violence towards themselves or others, and promotes the development of supportive and preventive plans.

North East School Division is in partnership with the development of the Nipawin Family Resource Centre. This project came from the results of the Child and Family Forum hosted in Nipawin in April of 2017. The Nipawin Family Resource Centre committee is in the process of identifying a site and establishing programming. The project includes many partners (NESD, Saskatchewan Health Authority, Rotary, *KidsFirst*, Town of Nipawin, Victim Services, Social Services, Prince Albert Grand Council, Metis Nation Easter Region II, and the RCMP). In March 2019, the town of Nipawin was granted funding for Family Resource Center by the Government of Saskatchewan.

Program Overview

Schools in 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 the 21 schools offers a unique and specialized educational program designed to best meet the individual learning needs of the students being served.

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.

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. North East School Division continually utilizes data informed evidence and research to report continuous improvement while ensuring students in the division are supported in 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 consultant
 - Educational psychologists
 - English as an Additional Language consultant
 - Digital Learning consultants
 - First Nations and Métis consultant
 - Occupational Therapists
 - Speech and language pathologists
 - Counselling consultants

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students.

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships; and,
- Alignment of human, physical and fiscal resources.

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

School division goals aligned with Reading, Writing and Math at Grade Level outcome

For the 2018-19 school year, North East School Division had the following goals aligned with the Reading, Writing, Math at Grade Level outcome:

- Assess 100% of Grades 1-3 students on Diagnostic Levelled Reading (DLR); 100% of Grades 4, 7, and 9 students using ESSP developed writing rubrics; 100% of Grades 2, 5, and 8 students using ESSP developed mathematics (Number Strand) rubrics; and 100% of students using grade level rubrics based on provincial curriculum.
- Support teachers in building capacity in the areas of reading, writing and math with professional learning opportunities.
- Monitor the performance of Grades 1-9 reading and writing levels and support vulnerable readers with targeted interventions.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

The North East School Division continued to collect data in the areas of reading, writing, and math and respond to the needs of students according to this data. In the area of reading, all students in Grades 1-3 were assessed a minimum of three times during the year using the DLR. In the areas of writing and math, all students were assessed using grade level rubrics. Teachers used the results of these assessments to plan interventions and supports.

During the 2018-19 school year, the North East School Division conducted reading and writing sprints in an effort to improve reading and writing results. Grade 3 (reading) and Grade 4 (writing) teachers had the opportunity to be involved in a professional dialogue on the analysis and responsiveness of their assessments. Within these sprints, teachers analyzed the strengths and needs of their students; planned instruction; and discussed high impact interventions to support their students. The teachers met three to five times over a one- to two-month period. The sprints resulted in immediate targeted intervention and substantial reading and writing growth for their students.

In anticipation of reporting mathematics (Number Strand) scores for all students in grades 2, 5, and 8 in June 2019, all mathematics teachers attended a workshop designed to enhance their understanding of using the provincially developed holistic rubrics and accompanying supports.

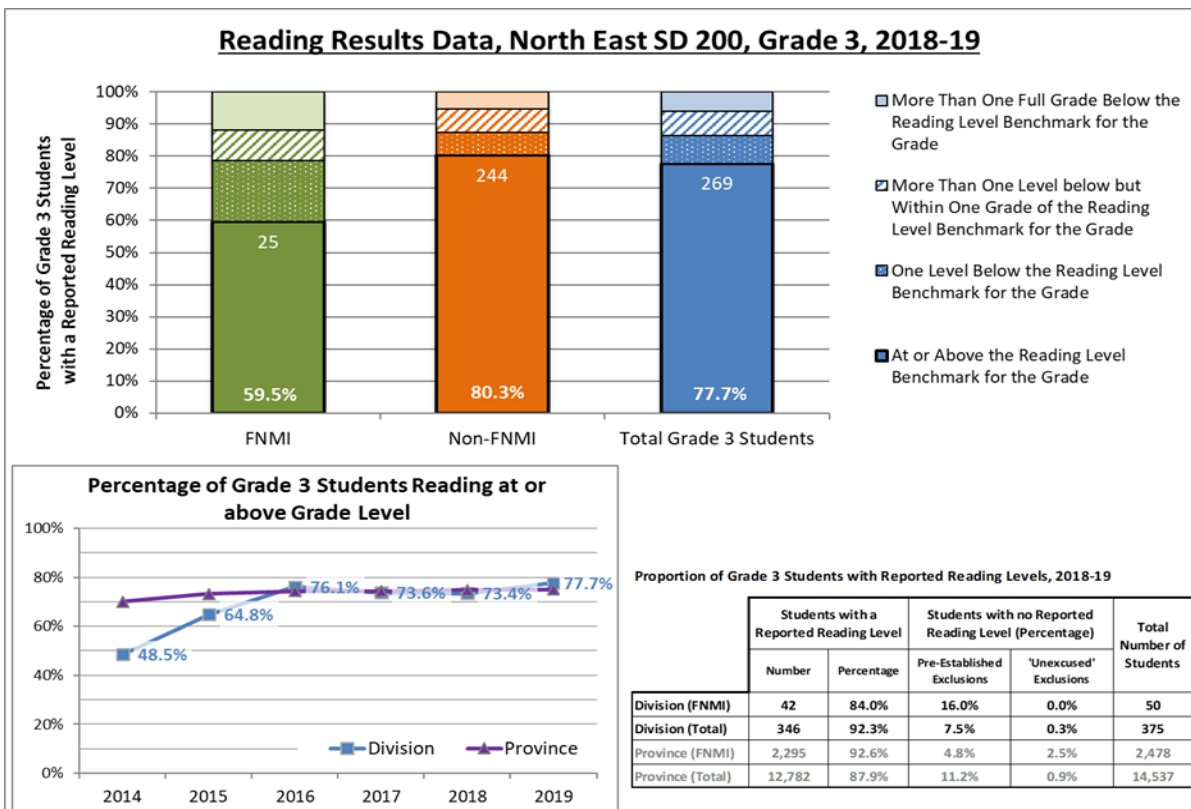
Additional professional development for new teachers in the areas of DLR and Levelled Literacy Intervention were offered through professional learning days early in the school year.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



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

Source: Ministry of Education, 2019

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

North East School Division reports 77.7% of its Grade 3 students were reading at or above the Reading Level Benchmark in 2018-19. North East School Division celebrates that this is the first time since reporting this measure that the NESD is above the provincial target of 75%. The percentage of Grade 3 students reading at or above the Reading Level Benchmark was also 4.3% higher than the previous year (73.4%). On an even more positive note, when including the students who are only one level below the Reading Benchmark for Grade 3, North East School Division reaches the provincial 2020 goal of 80% with a value of 86.4%. The overall percentage of students reading at or above the Reading Level Benchmark has significantly increased from the 2014 value of 48.5% to the 2019 value of 77.7%. The NESD is encouraged to be getting closer to achieving the 2020 provincial target of 80%.

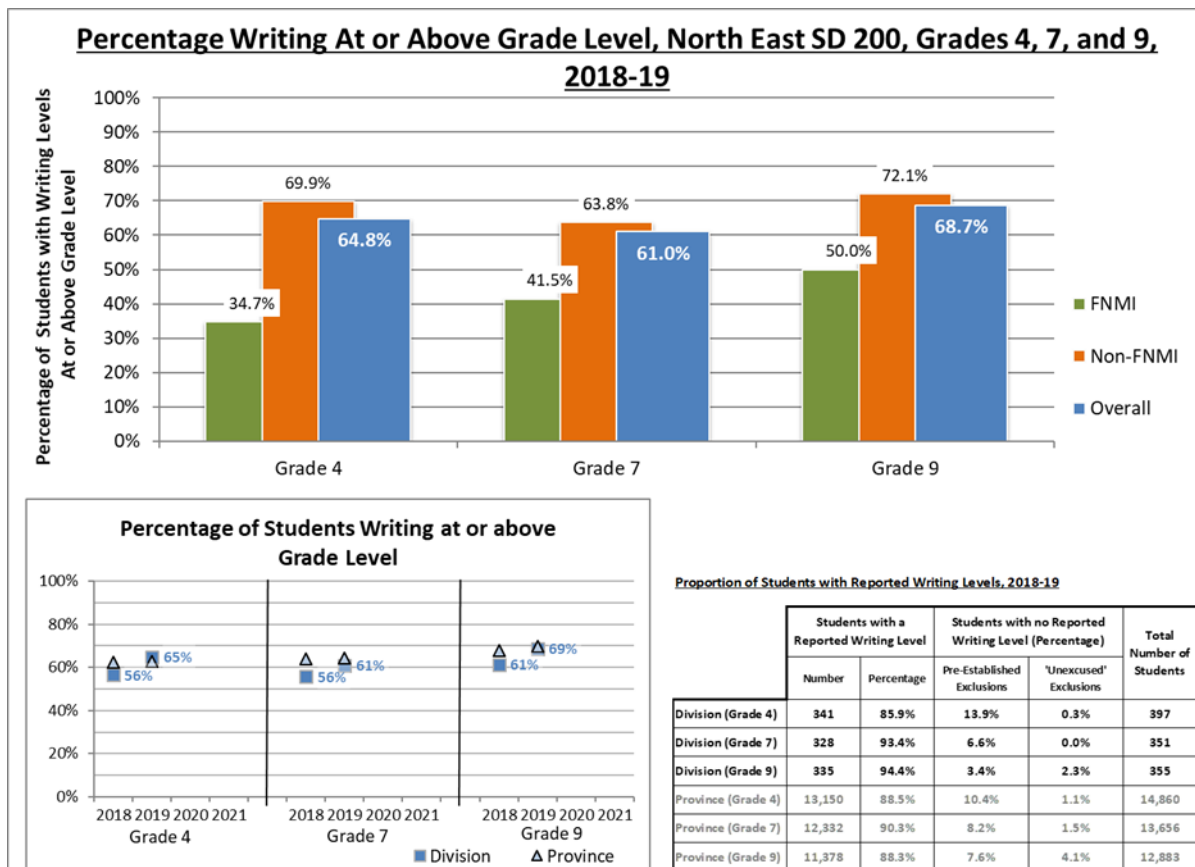
Where the results continue to be troublesome is with the gap in achievement between FNMI students and Non-FNMI students. In 2018-19, only 59.5% of Grade 3 FNMI students were reading at grade level while 80.3% of Non-FNMI students were reading at grade level. This gap is not consistently closing. One thing to note is the very small size of this particular group of students. Twenty-five FNMI students were at grade level, with 8 students only one grade level below. Combining these two groups, this accounts for 78.6% of the FNMI students.

North East School Division reports 92.3% of students have a reported reading level, which is higher than the provincial rate of 87.9%, as a result of a slightly higher percentage of students exempt due to pre-established exclusions such as EAL proficiency levels. The NESD is encouraged that a very small percentage of students were exempt for other unexcused reasons (0.3% compared to 0.9% provincially).

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



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

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students Writing At or Above Grade Level

For 2018-19, North East School Division reports 64.8% of its Grade 4 students were writing at or above grade level. In Grade 7, 61.0% of the students were writing at or above grade level and in Grade 9, 68.7% of the students were writing at or above grade level. North East School Division recognizes this is well below the provincial target of 75%. Even more concerning is the fact the North East School Division was below or very near the provincial averages in all three grade categories in 2018-19. On a positive note, North East School Division recognizes the results improved in all three categories and are approaching the 75% target. It is the expectation of the North East School Division that the percentage of students at or above grade level in writing will continue to improve in coming years.

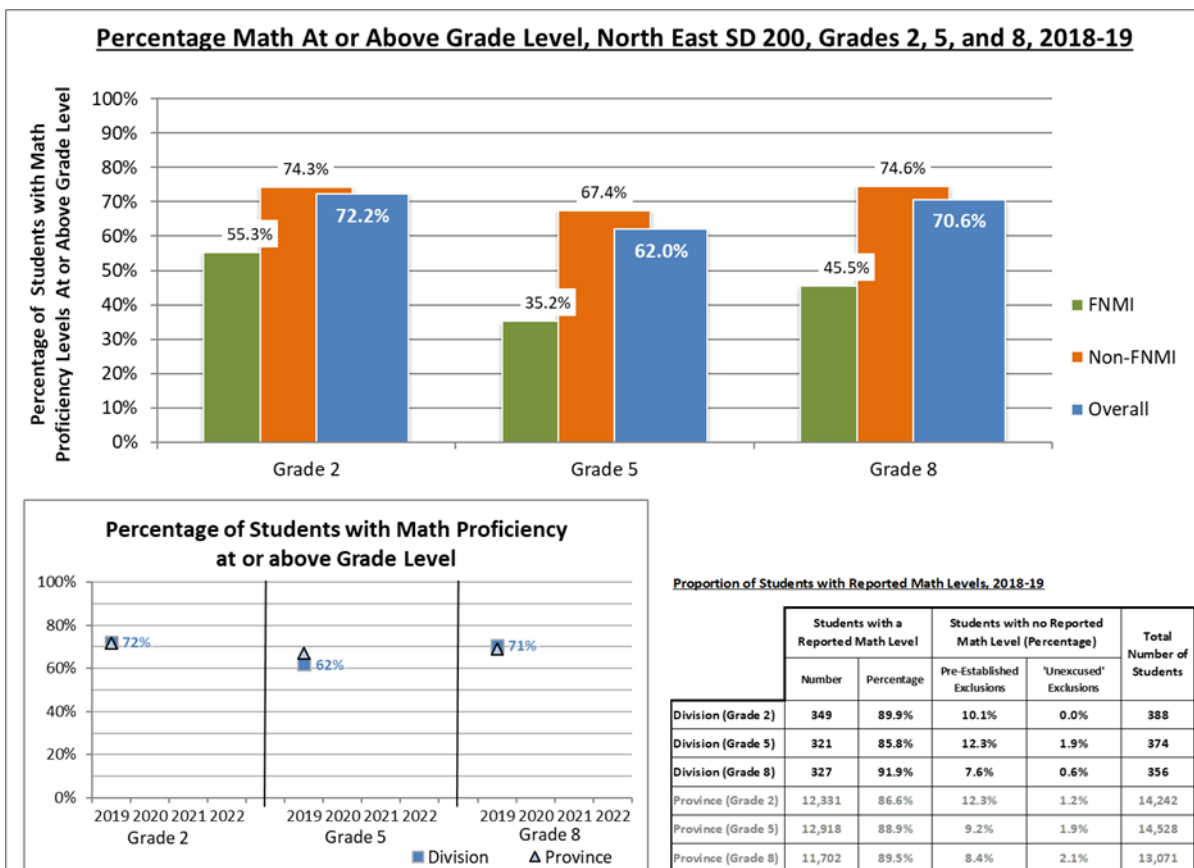
Where the results continue to be troublesome is with the gap in achievement between FNMI students and Non-FNMI students. In 2018-19, only 34.7% of Grade 4 FNMI students were writing at grade level while 69.9% of Non-FNMI students were writing at grade level. In Grade 7, North East School Division reports only 41.5% of FNMI at grade level for writing compared to 63.8% of Non-FNMI students at grade level. In grade 9, 50.0% of FNMI students were at grade level for writing compared to 72.1% of Non-FNMI students at grade level for writing. It is positive that all of these measures have improved from the previous year's results. Having said that, the results leave much room for improvement and the North East School Division recognizes it must continue to focus efforts with writing for both FNMI and Non-FNMI students.

North East School Division is pleased to report 85.9% of Grade 4 students, 93.4% of Grade 7 students, and 94.4% of Grade 9 students have a reported writing level. These numbers are higher than the provincial average in Grades 7 and 9. The NESD is encouraged that a very small percentage of division students were excluded from writing assessment for unacceptable reasons: only 0.3% of Grade 4 students, 0% of Grade 7 students, and 2.3% of Grade 9 students were exempted. This is lower than the province's values for all three grades.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



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

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

For 2018-19, North East School Division reports 72.2% of its Grade 2 students were at or above grade level in mathematics. In Grade 5, 62.0% of the students were at or above grade level and in Grade 8, 70.6% of the students were at or above grade level. North East School Division recognizes this is below the provincial target of 75%. The results are somewhat positive in both Grades 2 and 8 as the values are close to the provincial values after the inaugural year of provincial data collection for mathematics. However, in Grade 5 the results are very low even though it is baseline data. It is the expectation of the North East School Division that the percentage of students at or above grade level will improve in coming years. Numerous local initiatives have already been put into action to address these results.

Where the results are troublesome is with the gap in achievement between FNMI students and Non-FNMI students. In 2018-19, only 55.3% of Grade 2 FNMI students were at or above grade level in mathematics compared to 74.3% of Non-FNMI students. In Grade 5, North East School Division reports only 35.2% of FNMI at grade level for mathematics compared to 67.4% of Non-FNMI students at grade level. In Grade 8, 45.5% of FNMI students were at grade level for mathematics compared to 74.6% of Non-FNMI students at grade level for mathematics. These results leave much room for improvement and the North East School Division recognizes it must continue to focus efforts on mathematics for both FNMI and Non-FNMI students.

North East School Division is pleased to report 89.9% of Grade 2 students, 85.8% of Grade 5 students, and 91.9% of Grade 8 students have a reported mathematics level. These numbers are higher than the provincial average in Grades 2 and 8. The NESD is encouraged that a very small percentage of division students were excluded unacceptable reasons: 0% of Grade 2 students, 1.9% of Grade 5 students, and 0.6% of Grade 8. These values are either equal to or lower than the province's values for all three grades.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>For the 2018-19 school year, North East School Division had the following goals aligned to the First Nations and Métis Student Engagement and Graduation Rates outcome:</p> <ul style="list-style-type: none"> • 85% of First Nations and Métis students will be fully meeting grade level outcomes and/or receiving 8 or more credits per year • Explore alternative credit/certificate programs and expand distance learning opportunities. • First Nations and Métis student engagement will rise to the point that there is no difference in engagement levels between self-declared students and any other group of students in the province. • First Nations and Métis students’ graduation rates will align with non - FNMI student graduation rates • First Nations and Métis students will attend school at the same rates as the non-FNMI students. • Following Their Voices (FTV) will be implemented into LP Miller Comprehensive in Nipawin • Support the project “Culture-Based School Mathematics for Reconciliation and Professional Development” to responds to the Truth and Reconciliation Commission’s calls to action by exploring <i>how</i> mathematics can be taught in a culture-based way.
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>In 2018-19, all students including those from Kinistin utilized My Blueprint to monitor student progress and assist with future career planning. Students used this new software to complete a learning profile and register for their upcoming classes.</p> <p>Following Their Voices is an initiative designed to raise the educational achievement and participation of Saskatchewan's First Nations, Métis and Inuit students. Following Their Voices focuses on enhancing relationships between students and teachers, creating structures and supports for teachers and school administrators to co-construct teaching and learning interactions with students and creating safe, well-managed learning environments. For LP Miller this meant a greater engagement of all students with a focus on First Nations, Métis, and Inuit backgrounds. As well, LP Miller focused on teacher-student relationships and classroom learning that was supported and funded by the Federal and Provincial Governments through a rich professional development model including resources, teacher-coaching and collaborative teacher-learning time. A system to track teacher-student interactions to reveal possible enhancements in relationship and classroom learning was used. LP Miller continued its path toward greater cultural awareness and visioning beyond grade 12 for their students.</p> <p>Career Guidance counselors in all schools received a credit attainment report that identified First Nations students off track to graduate on time. Based upon this report, schools were tasked with developing individual program plans aimed at supporting students to get back on track for graduation.</p> <p>Disaggregated data from OurSCHOOL reports were used at both the division level and school level to monitor various types of engagement for First Nations and Métis students.</p>

The NESD continued to use funding provided from the First Nations and Métis Education Achievement Fund primarily to employ a division FNMI Consultant. Any remaining funds provide the consultant with the resources needed to access Elders and develop cultural resources for school use.

2018-19 witnessed the continued partnership between NESD, Kinistin Tribal Council and the Saskatoon Tribal Council. Regular meetings were held with the goal of having all students reach their full potential. Improving attendance and credit attainment along with finding ways to foster smooth transitions for students were some of the topics of discussion that guided this partnership.

Sharon Meyer (project leader) and Glen Aikenhead (project contact person) mentored and collaborated with four rural mathematics teachers Grades 5 to 12 and Principal Sari Carson at the Carrot River School. These participants took part in a two-day Indigenous culture immersion; a mandatory experience that initiates teachers into culture-based teaching. This project was inspired by the successes of culture-based mathematics research in Alaska, Hawai'i, Aotearoa New Zealand, Norway, Sweden, and Canada's Maritimes. This project's specific purpose was to better understand how four rural teachers can promote cross-cultural experiences for non-Indigenous and Indigenous students by embedding some Indigenous mathematics – Indigenous mathematizing – in their classrooms.

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2018-19						
Subject	All Students		Non-FNMI		FNMI	
	Province	North East	Province	North East	Province	North East
English Language Arts A 10 (Eng & Fr equiv)	73.9	80.9	77.0	81.5	62.0	76.8
English Language Arts B 10 (Eng & Fr equiv)	73.2	79.9	76.5	80.8	60.8	71.7
Science 10 (Eng & Fr equiv)	72.6	78.6	76.0	80.0	59.8	68.5
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	81.6	77.2	82.8	60.7	73.1
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	78.3	75.6	79.0	61.1	70.6
English Language Arts 20 (Eng & Fr equiv)	75.6	80.7	77.7	81.1	65.2	77.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	73.9	70.2	75.4	63.1	67.6
Math: Foundations 20 (Eng & Fr equiv)	74.7	78.8	76.3	79.5	65.3	70.3

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2019

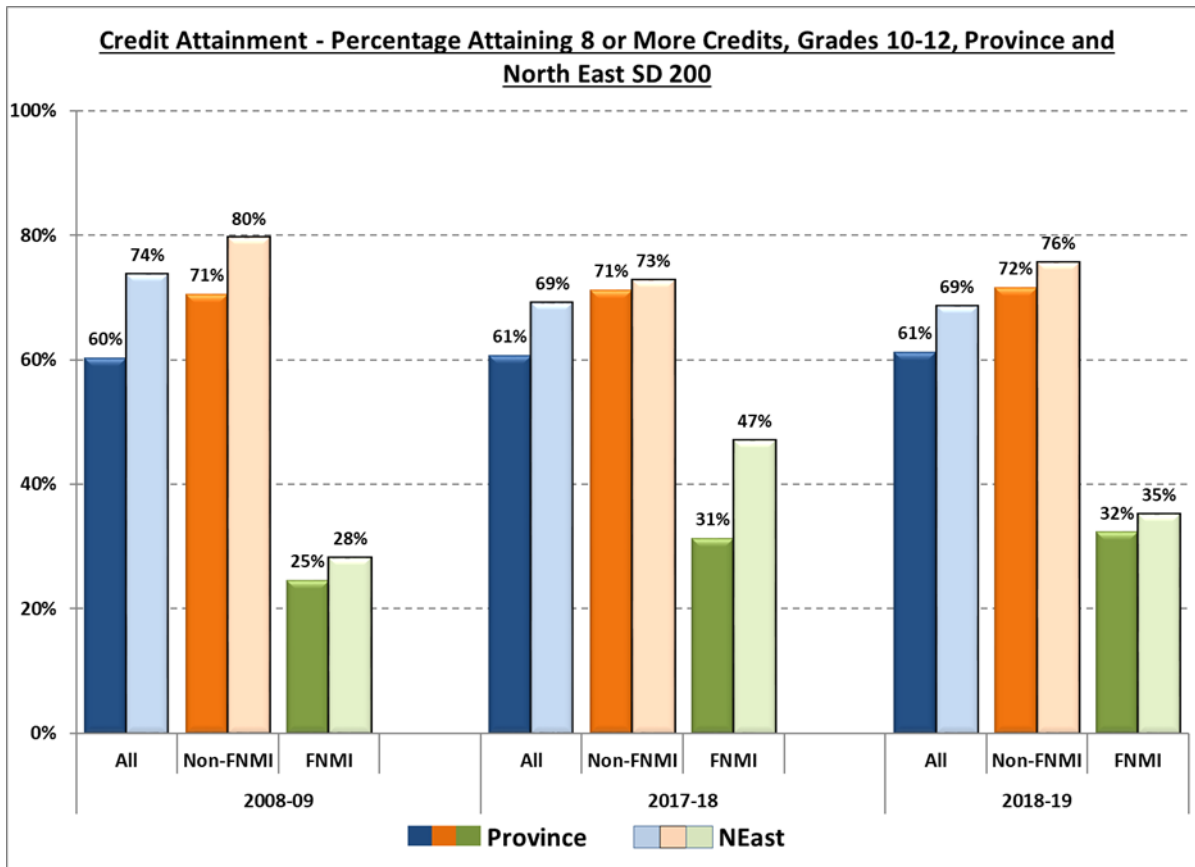
Analysis of Results – Average Final Marks

North East School Division is proud to continue to celebrate the academic accomplishments of its students. In 2018-19, the average final marks for all North East students exceeded the provincial results in all subject areas identified in the Average Final Marks for Selected Secondary-Level Courses. The average marks for non-FNMI students from the NESD were above the province's non-FNMI students in all subject areas. The average marks for North East School Division's self-identified FNMI students were well above the FNMI provincial results in all subjects. It should also be noted North East FNMI students performed very well in comparison to all students in the province. This suggests the work North East is doing with its partnerships is working towards reducing the achievement gap between self-identified students and non-FNMI students in the division and province. Celebrating this accomplishment does not reduce the need to continue to foster partnerships with neighbouring First Nations in an effort to increase attendance and credit attainment. One area of concern involves the achievement gap between FNMI students from NESD and Non-FNMI students from the division. In all reported subject areas, Non-FNMI students out-perform the FNMI students. The smallest gap occurs in English Language Arts 20 where the difference is 3.3 percentage points. The largest gap this year occurred again in Science where the gap was 11.5 percentage points. These gaps reinforce the need for North East School Division to continue the fine work being done in this area.

Credit Attainment

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

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



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

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

Overall, North East School Division did not witness a change in credit attainment of all Grades 10-12 students earning eight or more credits from 2017-18 to 2018-19. Overall, 69% of all students in Grades 10-12 earned eight or more credits. The Non-FNMI students witnessed an increase from 73% up to 76% over the same time period. The self-declared FNMI subpopulation in the North East School Division dropped from 47% to 35%. The North East School Division does note that in all three categories its students outperformed those of the province. Regardless of this success, it is noted that the North East School Division must continue to strive to do better in this area in order to turn this into an upward trend. A concerning statistic is the continuing trend of self-declared FNMI students not achieving enough credits to graduate within a three-year time period. In 2018-19, the 193 FNMI students in NESD attained an average of 5.0 credits per year (not displayed above).

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

School Division goals aligned with the Graduation Rates outcome

For the 2018-19 school year, North East School Division had the following goals aligned with the Graduation Rates outcome:

- Utilize a credit tracking report and accompanying mechanism to monitor students not on track to graduate
- First Nations and Métis on-time graduation rate will increase to 65% by the year 2020.
- 100% of Grades 9-11 students will have a profile created on myBlueprint.
- Host a division wide career fair for Grade 11 students.
- Create a locally developed course to replace the former Aboriginal Education 30L.
- Utilize OurSCHOOL data to host a focus group for exiting Grade 12 students.
- Investigate the usage of portfolios for all students to document their learning.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

North East School Division continued the process during the 2018-19 school year to better track students who are not on-time to graduate. A report was generated and shared with all school principals and Career Guidance personnel. This report identified all students who are not on-time to graduate. It was cross-referenced with reports supplied from the Ministry. Schools were then tasked with the job of developing a personal plan for each individual student who is not on track to graduate.

North East School Division and its Graduation Rates team attended the Grad Rates Symposium that was held in Moose Jaw. This team is comprised of select school Principals, Coordinators.

Once again, North East School Division Board of Education along with the Director of Education hosted a focus group with graduating students. The focus group asked students to reflect on their educational experience with the aim of learning what schools could do better in North East School Division. The conversations began by looking at specific data sets from the OurSCHOOL data for the division and province.

North East School Division increased its involvement with myBlueprint. Training was brought into the division to meet with all of the Career Guidance personnel to better train them on the usage of myBlueprint graduation planner. North East School Division investigated various portfolio software applications prior to reaching an agreement with myBlueprint for their All About Me software. This will permit

students as early as Kindergarten to begin tracking their learning through a digital portfolio. As students progress through the grades their learning documentation travels with them all the way through to graduation.

North East School Division hosted a career fair for all of the Grade 11 students. This one-day event moved away from the traditional day where post-secondary institutions presented and met with students. Instead the day centered on occupations available to our youth. Presenters were from around the area as well as some from outside of the division's boundaries. Post-secondary institutions were still in attendance, but the focus for the students was future career opportunities.

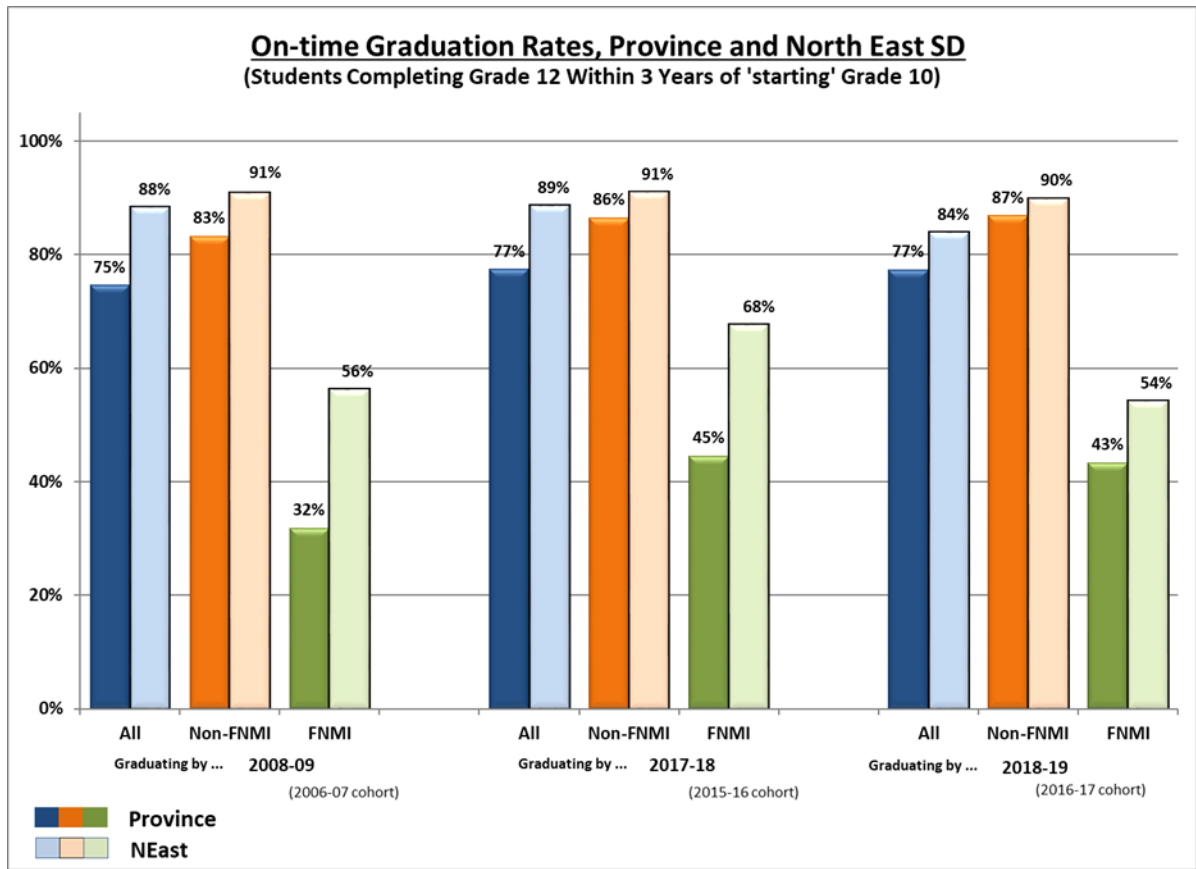
North East School Division created a writing team to build a locally developed course to replace a course formally named Aboriginal Education 30L. This place-based social sciences course will provide students with a framework to construct a legacy for themselves, incorporating multiple worldviews and deeper level thinking. Throughout the course they will connect self, to community, and to the world, while understanding that they can impact societal change. This course is grounded in rich discourse, exploration of important questions, experiential learning, and student-directed areas of focus.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-time (within 3 years)

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

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

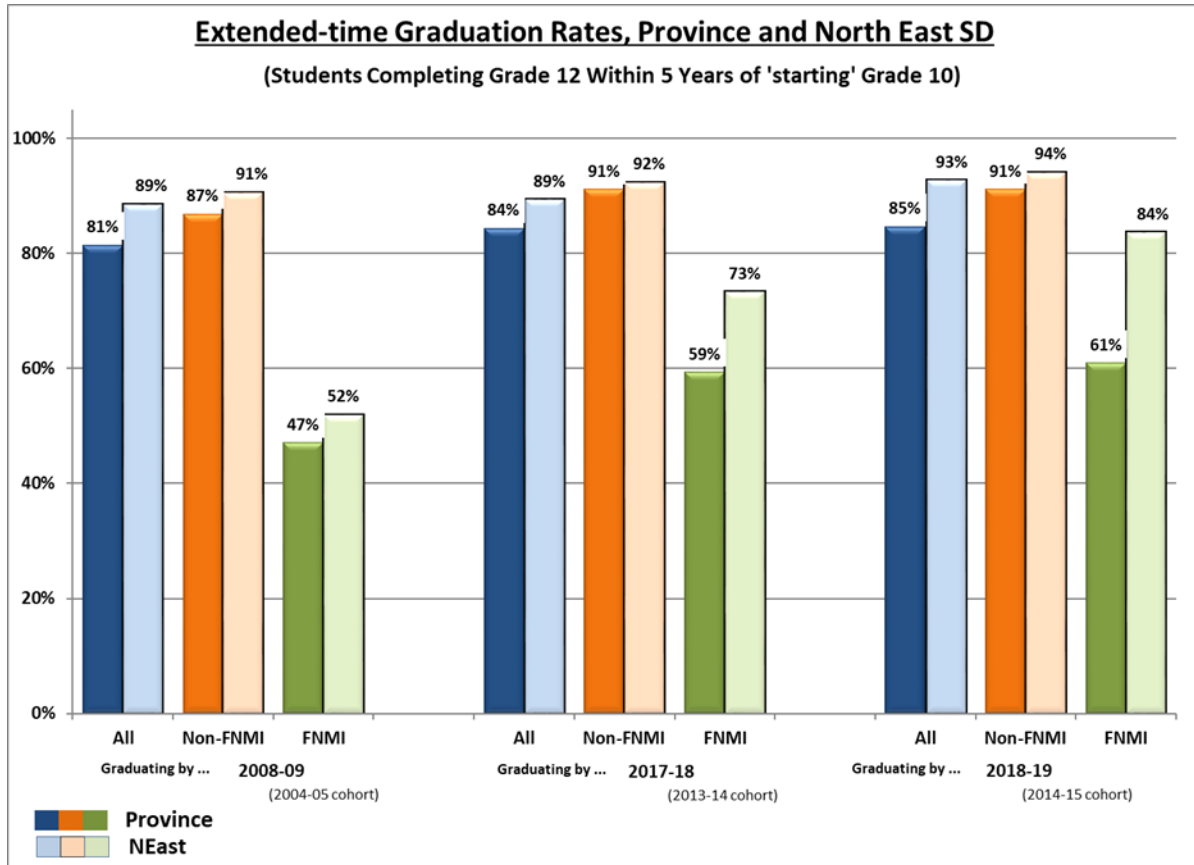
Analysis of Results – On-time Graduation Rates (within 3 years)

In June 2019, 84% of all North East School Division's students graduated within three years of entering Grade 10 in 2016-17, with 90% of Non-FNMI students and 54% of FNMI students graduating with the three-year window. It should be noted all three of these values were lower the previous year but still above the provincial average for graduation rates. A continuing area of concern is the FNMI graduation rate being lower than the Non-FNMI graduation rate. In 2018-19, the FNMI on-time Graduation Rate dropped 14% from 68% down to 54%. The results are expected to continue to fluctuate somewhat based upon the individual cohort of students. North East School Division must continue to monitor its credit attainment so that early interventions can be put in place when students fall behind in their progress.

Grade 12 Graduation Rate: Extended-time (within 5 years)

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

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



Notes: 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). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

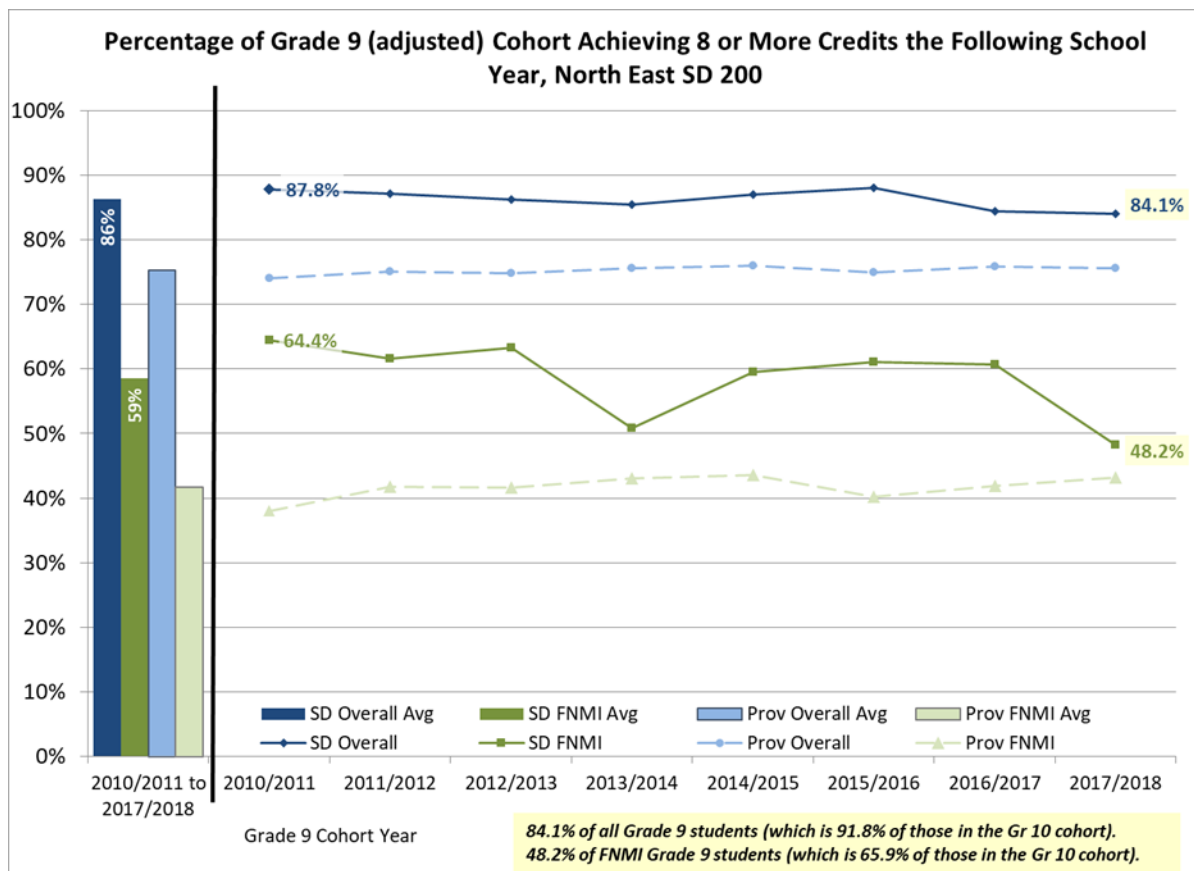
Analysis of Results – Extended-time Graduation Rates (within 5 years)

In June 2019, 93% of all North East School Division’s students graduated within five years of entering Grade 10 in 2014-15, with 94% of Non-FNMI students and 84% of FNMI students graduating with the five-year window. The overall rate is 4% higher than the previous year of 89%, which is attributable to both the Non-FNMI graduation rate and the FNMI graduation rate increasing. North East School Division is proud of the fact that the results in all three categories are higher than the provincial averages. The results are expected to continue to fluctuate somewhat based upon the individual cohort of students. North East School Division must continue to focus on finding alternative methods for students to obtain credits, even if this means providing programming to students outside of the normal school structure.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

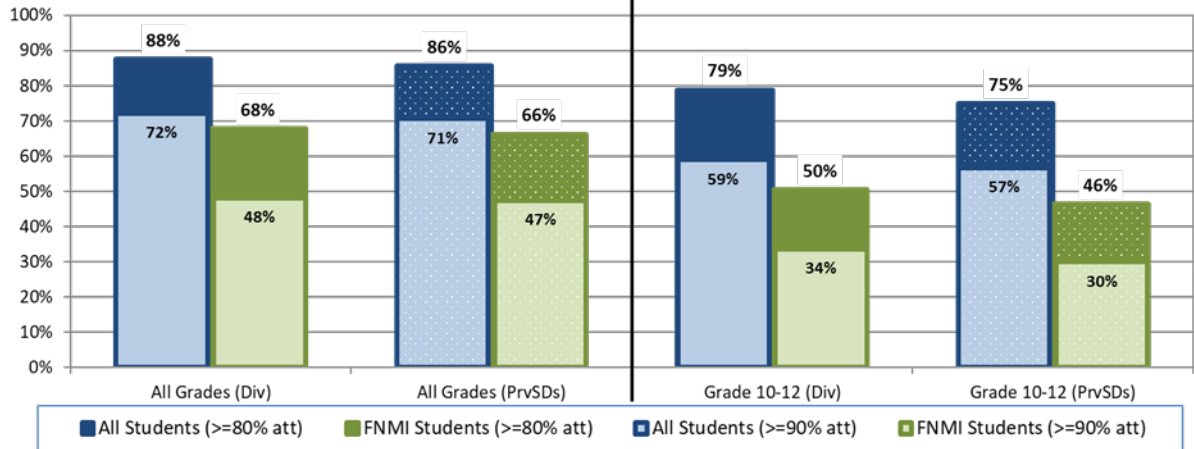
North East School Division reports 84.1% of its students enrolled in Grade 10 for the first time in 2018-19 achieved 8 or more credits, while 48.2% of FNMI students achieved 8 or more credits. NESD is proud of the fact these are both well higher than the corresponding provincial results. It should be noted the overall percentage of 84.1% is only slightly lower than the previous year but the FNMI rate of 48.2% is 12.5% lower than the previous year of 60.7%. Our division's results dropped while the provincial results increased. Over the past 8 years, 86% of the NESD students and 59% of the FNMI subpopulation attained 8 or more credits. These results are well above the provincial average in each category. Having said this, North East School Division realizes the importance of early intervention and making opportunities to obtain credits available to students who struggle with the regular school routines.

Attendance

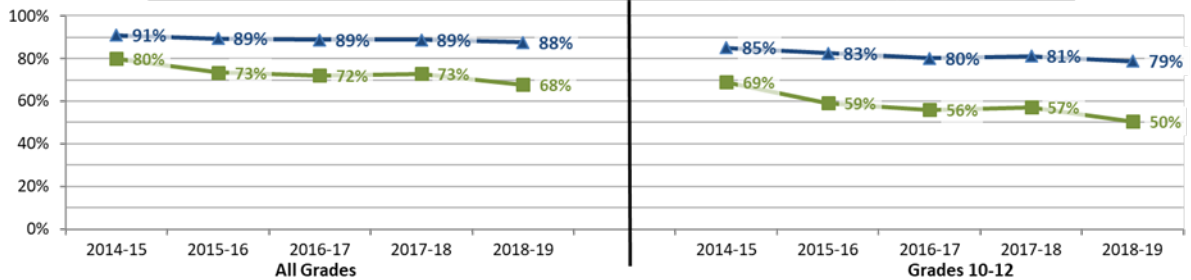
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

Percentage of Students With at Least 80% (and 90%) Attendance, North East SD 200 and Provincial School Divisions, 2018-19



Student Attendance - Pct of Students with at least 80% Attendance, North East SD 200, 2014-15 to 2018-19



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Attendance

North East School Division is very proud of its attendance rates. In 2018-19, 88% of its students from all grades attended at least 80% of the time. 72% of the students attended at least 90% of the time. These results were slightly better than the provincial results of 86% of all students attending 80% of the time and 71% of all students attending 90% of the time. For FNMI students, 68% of this subpopulation attended 80% of the time and 48% attended 90% of the time. This compares to 66% for all FNMI students attending 80% and 47% attending 90% of the time for the province. For Grade 10-12, the attendance results dropped in 2018-19. This might be attributed in part to the fact that attendance at the high school level is reported for each class period as compared to by the half day at the elementary level. For Grades 10-12 students, 79% of all NESD students attended 80% of the time and 59% attended 90% of the time. For the FNMI students, 50% attended 80% of the time and 34% attended 90% of the time. These results are also slightly higher than the reported provincial results. NESD school administrators continue to monitor attendance very closely. They receive weekly attendance reports that are organized by grade. These reports serve as the basis for administrators to put into place plans to address individual student attendance concerns.

Early Years

ESSP Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

<p>School division goals aligned with the Early Years outcome</p>	<p>For the 2018-19 school year, North East School Division had the following goals aligned with the Early Years outcome:</p> <ul style="list-style-type: none"> • By June 2019, 90% of our students exiting Kindergarten with appropriate development, indicated by green, as measured by the EYE-TA assessment. • 80% of students in participating Kindergarten classes will score at or above Level 2 in all aspects of the Help Me Tell My Story (HMTMS) rubric. • Prekindergarten and Kindergarten environments will average a score of 6 or higher in all categories of the Early Childhood Environmental Rating Scale – Third Edition (ECERS-3). • 100% of NESD Prekindergarten and Kindergarten teachers will be trained in <i>Reaching in Reaching Out</i> (Resiliency Skills Training).
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>The Prekindergarten and Kindergarten programs utilize the Early Years Evaluation (EYE) data to provide early intervention for students. This data was used to work with communities and other agencies to bring awareness of child development, identify areas of need, and to support families with young children. Some communities in the North East have initiated child fairs, the development of family resource centers, and a task force to address Fetal Alcohol Spectrum Disorder (FASD) in the North East.</p> <p>Help Me Tell My Story (HMTMS) was completed in seven schools and fifteen classrooms. Various family engagement events and discussions about First Nations and Métis culture were conducted. North East School Division results show 88% of the students scored at Level 2 or higher in all aspects of the HMTMS rubric.</p> <p>ECERS-3 continues to be a tool that ensures quality programming is occurring in early learning environments. The ECERS-3 reports provide opportunities for reflective discussions and future planning. In the ECERS-3 scales completed in 2018-19, the average score in all categories was 6.1.</p> <p>This year 100% of North East School Division Prekindergarten and Kindergarten teachers received professional development on <i>Reaching In Reaching Out</i>.</p>

Measures for Early Years

Early Years Evaluation

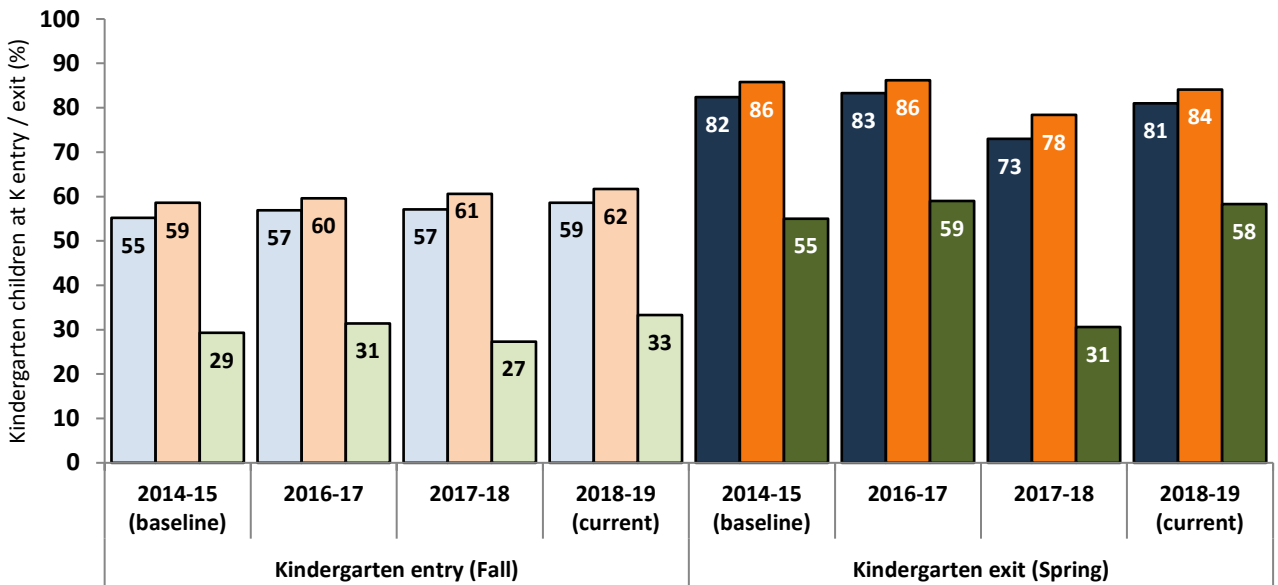
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years

North East SD 200



Saskatchewan (all divisions)

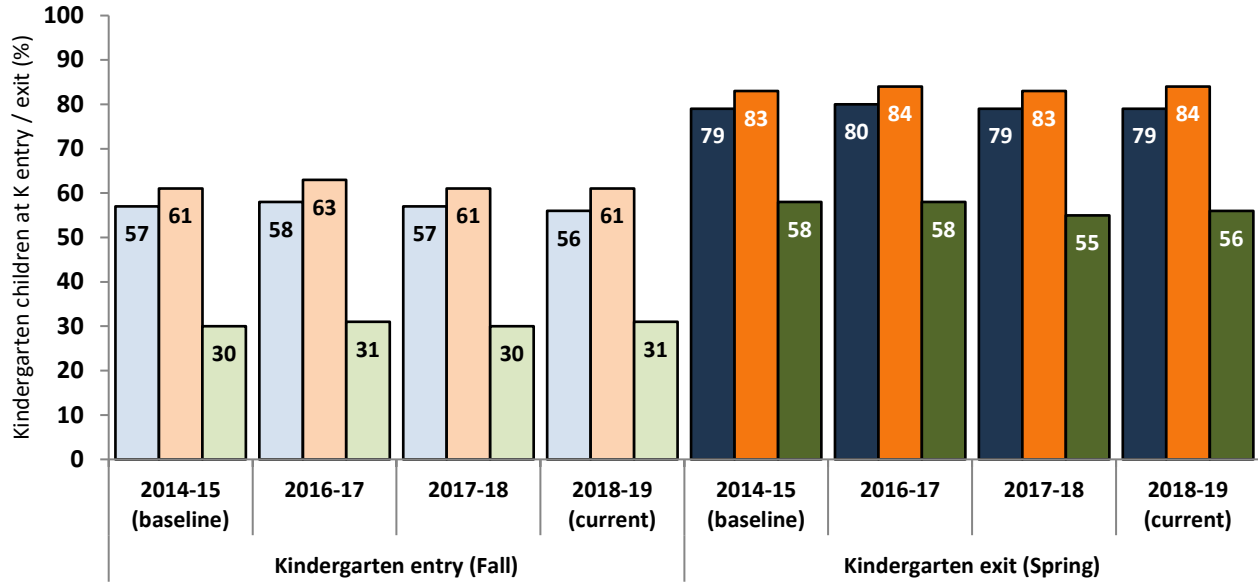


Chart Legend:

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

North East School Division reports 81% of the Kindergarten children scored at Tier 1, up from 73% in 2017-18, showing their learning and development is typical of children the same age. These results are higher than the provincial average of 79%, but still 9% away from the provincial target of 90%. These results are a nice return to the typical levels North East School Division has experienced in the past. Of special note is the fact that at the beginning of the year over 41% of the Kindergarten were experiencing some difficulty and this was reduced to 19% by year's end, something the NESD is proud of accomplishing. North East School Division reports 58% of FNMI children exited Kindergarten at Tier 1. This is higher than the provincial average of 56% FNMI children exiting Kindergarten at Tier 1. North East School Division will need to continue efforts to support this cohort of students as they progress through school.

Demographics

Students

In 2018-19, 4791 students were enrolled with the North East School Division. This is 9 students fewer than in 2017-18 (4800 students) and 99 students fewer than in 2016-17 (4890 students). Even though North East School Division only saw its enrollment drop by 9 students, this trend of lower student population will more than likely return in the years ahead, as larger populations of students are enrolled at the senior grades versus the elementary grade levels.

North East School Division witnessed a large increase in the number of Self-Identified FNMI from 691 students in 2017-18 to 760 students in 2018-19. In 2018-19, North East School Division had 146 students classified as English as Additional Language, up slightly from 125 in 2017-18. With the continued growth in immigrant population, it is expected that this subpopulation will hold at its existing level or possibly increase. North East School Division strongly supports the smooth transition of its young learners into the school system. North East School Division had nine Prekindergarten programs delivered in four communities, with a total space for 164 students, in which 152 students were enrolled. In the future, the school division would like to see this delivery model expanded into other communities.

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	359	365	380	318	313
1	370	376	390	394	343
2	363	374	383	385	394
3	350	355	381	385	380
4	356	362	370	377	398
5	359	348	367	376	379
6	367	338	365	350	367
7	370	375	345	369	358
8	365	355	364	348	360
9	348	375	363	376	354
10	413	363	400	367	390
11	418	389	363	370	352
12	436	432	419	385	403
Total	4,874	4,807	4,890	4,800	4,791
PreK	125	137	146	138	152

Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Self-Identified FNMI	K to 3	195	210	212	196	184
	4 to 6	140	132	168	173	198
	7 to 9	211	168	155	164	182
	10 to 12	243	172	177	158	196
	Total	789	682	712	691	760
English as an Additional Language	1 to 3	73	53	36	51	61
	4 to 6	34	39	33	41	46
	7 to 9	27	32	20	18	26
	10 to 12	19	27	29	15	13
	Total	153	151	118	125	146

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

Staff

Job Category	FTEs
Classroom teachers	295.8
Principals, vice-principals	21.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	178.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	51.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	76.0
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	641.9

Notes:

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

Source: NESD Employee Services, 2019

Senior Management Team

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

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

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

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

The Superintendent of Human Resources – Heather Shwetz is responsible for the assigned portfolios of Human Resources, Payroll and Interns.

Infrastructure and Transportation

School	Grades	Location
Arborfield School	K-12	Arborfield
Bjorkdale School	K-12	Bjorkdale
Brunswick School	K-6	Melfort
Carrot River Elementary School	K-4	Carrot River
Carrot River Junior and Secondary High School	5-12	Carrot River
Central Park Elementary School	PreK-3	Nipawin
Gronlid School	K-8	Gronlid
Hudson Bay Community School	PreK-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 School	K-12	Naicam
Porcupine Plain Comprehensive School	K-12	Porcupine Plain
Reynolds Central School	PreK-6	Melfort
Star City Colony School	K-9	Star City Hutterite Colony
Star City School	K-12	Star City
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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2018-19 Cost
LP Miller Comprehensive School	Roof Repair	Sections 4, 5, 7, 9-11, 23, 25-27 of the roof replaced.	493,500
Melfort & Unit Comprehensive Collegiate	Roof Repair	Section 1 of the roof replaced.	321,000
Bjorkdale School	Roof Repair	Sections 4-8 of the roof replaced.	184,000
Total			\$998,500

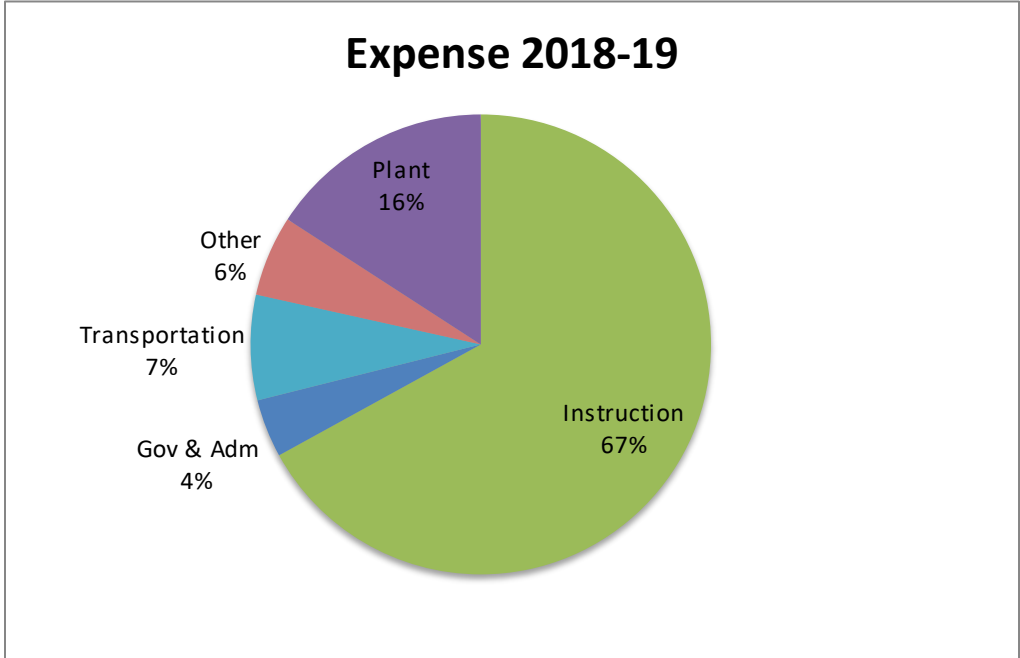
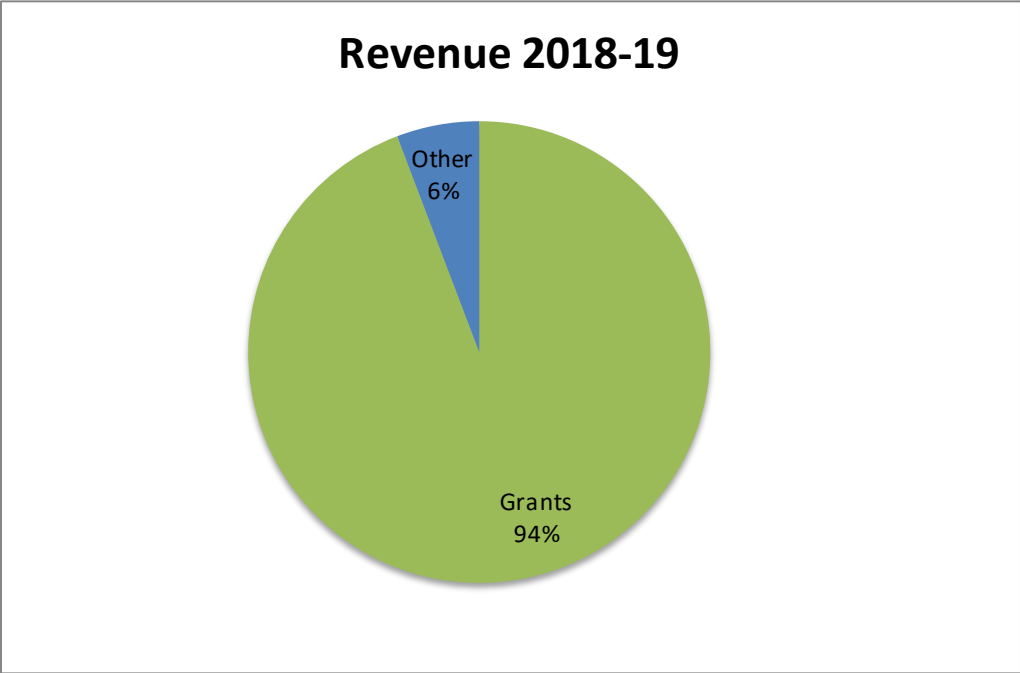
Transportation

Much of North East School Division is rural, so a significant number of students were transported to school in 2018-19. Some city/town students were also transported, when the distance between school and home was too great to walk, particularly in Carrot River, Hudson Bay, Melfort, Porcupine Plain, Nipawin, and Tisdale.

North East School Division operated its transportation service and owned a fleet of 96 buses (70 route buses and 26 spares) of various sizes. In addition, the school division utilized taxis and/or wheelchair accessible vans in Hudson Bay, Melfort, Nipawin, and Tisdale to provide transportation for some special needs students.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	-	3,969,872	-		
Grants	55,199,772	55,567,051	51,169,701	367,279	1%	
Tuition and Related Fees	710,400	541,636	659,904	(168,764)	-24%	1
School Generated Funds	982,950	1,253,223	1,543,233	270,273	27%	2
Complementary Services	600,996	601,461	590,512	465	0%	
External Services	280,000	260,591	119,276	(19,409)	-7%	3
Other	642,000	748,019	739,819	106,019	17%	4
Total Revenues	58,416,118	58,971,981	58,792,317	555,863	1%	
EXPENSES						
Governance	241,900	240,232	258,113	(1,668)	-1%	
Administration	2,289,287	2,273,585	2,093,677	(15,702)	-1%	
Instruction	42,043,682	41,161,070	41,334,321	(882,612)	-2%	
Plant	9,960,118	9,736,638	10,010,144	(223,480)	-2%	
Transportation	4,479,089	4,544,246	4,422,371	65,157	1%	
Tuition and Related Fees	289,750	209,167	231,477	(80,583)	-28%	5
School Generated Funds	963,573	1,163,538	1,266,862	199,965	21%	6
Complementary Services	1,483,259	1,381,954	1,422,007	(101,305)	-7%	7
External Services	387,851	353,955	204,096	(33,896)	-9%	8
Other Expenses	332,876	374,593	454,825	41,717	13%	9
Total Expenses	62,471,385	61,438,978	61,697,893	(1,032,407)	-2%	
Surplus (Deficit) for the Year	(4,055,267)	(2,466,997)	(2,905,576)			

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

Note	Explanation
1	Federal tuition student enrolment numbers less than expected at budget time.
2	Schools complete estimates for the school generated fund revenues at budget time. The estimates were low compared to the
3	Cafeteria sales in two of the school division's high schools is less than anticipated at budget time due to a general decrease in the
4	Interest received on the school division bank balance was higher than anticipated at budget time, due to an unexpected increase
5	Student enrolment numbers in the Cumberland Regional College Adult Basic Education program were less than budget.
6	Schools estimate the budget for school generated fund expenses - costs associated with fundraising activities to offset sports and
7	Vacancy in an outreach worker position for approximately six months and less nutrition spending than anticipated at budget time
8	Cost of sales have decreased (which is consistent with the decrease in sales) and this was unanticipated at budget time.
9	Two buses were sold that were not fully amortized, resulting in a loss on sale that had not been included in the budget.

Appendix A – Payee List

Board Remuneration & Personal Services – available upon request.

Transfers

Name	Amount
Cumberland College	209,167

Supplier Payments

Name	Amount
Apple Canada Inc.	131,301
Bakken, Ivy	76,284
BMO Financial Group	2,683,006
CDW Canada Inc.	108,385
Charter Telecom Inc.	61,665
Dell Canada Inc.	173,128
Federated Co-operatives Ltd.	878,361
Flynn Canada Ltd.	770,537
IBM Canada Ltd.	96,759
Insight Canada Inc.	53,185
Johnson Controls	100,019
Klassen Driving School	57,384
Legacy Bus Sales Ltd.	73,149
Marsh Canada Limited	310,552
Melody Motors Ltd.	80,199
PCG Canada ULC	54,967
PCM Canada	60,497

Name	Amount
Powerland Computers Ltd.	54,745
Prairie Controls Ltd.	67,932
RMIS Engineering	108,729
Saskatchewan School Boards Association	84,266
Saskatchewan Workers' Compensation Board	139,985
Saskatoon Tribal Council Inc.	150,000
SaskEnergy	349,516
SaskPower	1,073,206
Suncorp Valuations Ltd.	52,259
Ten & Two Driver Training	58,396
Thorpe Industries	179,154
TSA Insurance Ltd.	113,805
Warner Truck Industries Ltd.	56,000
Western Canada Bus Inc.	868,108
Xerox Canada Ltd.	127,717

Other Expenditures

Name	Amount
CUPE Local #4875	142,307
Municipal Employees' Pension Plan	2,200,662
North East Teachers' Association	71,413
Receiver General	11,426,745

Name	Amount
Saskatchewan School Boards Association	725,135
Saskatchewan Teachers' Federation	3,649,415
Teachers Superannuation Commission	58,958



NESD Board of Education

Meeting Date: November 26, 2019

Topic: Enterprise Risk Management – Risk Profiles

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

BACKGROUND

The North East School Division is going through an Enterprise Risk Management (ERM) refresh. At the October 23, 2018 Committee of the Whole meeting, James Barr from KPMG, provided a presentation to the Board about ERM.

On January 23 and 24, James Barr from KPMG conducted individual risk interviews with the Director of Education and the superintendents (Executive Council). In addition, James interviewed the Board Chair and Vice-Chair.

James provided a draft of the identified risks as a result of the interviews. James also provided an initial assessment of the risks (whether or not each risk was a key risk) based on his opinion. On March 13, Executive Council reviewed the risks and identified whether or not the individual risk was a key/top risk. As a result of this work, there were twenty-nine top risks identified.

On March 18, James conducted a workshop with Executive Council to rank the twenty-nine risks identified based on the ERM Framework of the North East School Division. Each risk was ranked based on impact and likelihood.

At the March 25, 2019 Committee of the Whole meeting, the Board was provided with the following:

- Top risks as ranked by Executive Council;
- Heat map of top risks;
- Tier 2 risks.

The Enterprise Risk Management Framework was also provided.

The top eleven risks have been assigned to individual members of Executive Council.

At the September 17 Committee of the Whole meeting, the following risk profiles were provided:

- Small Schools
- Spending within Means
- Representative Workforce
- Mental Health Supports
- Performance Management.

At the October 22 Committee of the Whole meeting, the following risk profiles were provided:

- Timely Intervention/Students prepared to Learn
- Mobile Phone Usage
- Assessment and Reporting
- Child Safety
- Student Behaviour Issues.

CURRENT STATUS

Administration will provide regular reports for the top risks to the Board.



NESD Board of Education

RECOMMENDATION

Proposed Board Motion:

That the Board approve the Enterprise Risk Management Risk Profiles for the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 18, 2019	



NESD Board of Education

Meeting Date: November 26, 2019

Topic: North East School Level Learning Improvement Plans 2019-2020

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

BACKGROUND

The Education Sector Strategic Plan (ESSP) provides the direction for the Ministry of Education, publicly funded school divisions, and First Nation Educational Authorities. The goals of the ESSP have been developed to support Saskatchewan Government's Vision 2020. The Board of Education has a four-year strategic plan to support local conditions and establish priorities for the school division aligned with the ESSP. Legislation requires School Community Councils to develop a Learning Improvement Plan (LIP) each year. The LIP's are to be submitted to the Board of Education for approval.

CURRENT STATUS

Principals and School Community Councils were to finalize the 2019-2020 School Learning Improvement Plans for board approval. The plans are posted on the board's portal for review.

RECOMMENDATION

Proposed motion:

That the Board approve the 2019-2020 Learning Improvement Plans for the schools of the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Don Rempel, Director of Education	November 15, 2019	Learning Improvement Plans on Board Portal Cycle 4-LIPS-2019-2020-112619