

***{01/16/2020}*

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 11 26-Regular Board minutes.FINAL.pdf](#)

Proposed Motion: That the minutes of the Regular Meeting of November 26, 2019 be adopted (as presented) or (as amended).

b) Minutes of Organizational Meeting - [2019 11 26-Organizational Board Minutes.FINAL.pdf](#)

Proposed Motion: That the minutes of the Organizational Meeting of November 26, 2019 be adopted (as presented) or (as amended)

5. DELEGATIONS & SPECIAL PRESENTATIONS -

- **Mark Jensen, Coordinator of Continuous Improvement and Reporting - Wall Walk**

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 – November and December, 2019
- Out of Province Travel - January 2020
- Board Policy 104 - Remuneration and Expenses
- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1) Board Member Vacancy - [NESD Board Members-SSBA Legal Review Completed-012120-FINAL.docx](#)

2) New Vehicle for Facilities - [Replacement Vehicle-Facilities-011520-FINAL.docx](#)

B. Monitoring and Reporting Items

1) Wall Walk - [NESD Level 2 Wall Walk-January 2020-FINAL.pdf](#)

2) Quarter 1 Financial Reports - [Financial Report-ending Nov 2019-012120-FINAL.pdf](#)

C. Board of Education Strategic Direction Items

1) 2020-21 DRAFT School Calendars - [2020-21 School Calendar-FINAL-012120.pdf](#)

***8. INFORMATION ITEMS**

A. Director's Personnel Report -

[2019_11-Director's Personnel Report.pdf](#)

[2019_12-Director's Personnel Report.pdf](#)

B. Out of Province Travel - [Out of Province-012120.docx](#)

C. CONFIDENTIAL Student Suspensions - NONE

D. Administrative Procedures -

- Board Policy - BP 104-Remuneration and Expenses - [BP 104 - Remuneration and Expenses-v012120.docx](#)

***9. CORRESPONDENCE -**

- [Letter to Board-Berthold-01152020.pdf](#)

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

- [BCC conference call-L.Perkins-12919.pdf](#)
- [The School Trustee-12_2019.pdf](#)
- [General Insurance Plan Design Team Wrap Up-011520_email.pdf](#)

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, November 26, 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	Luke Perkins	
Bob Gagné	Marla Walton - Chair	
Richard Hildebrand		

ABSENT:

CALL TO ORDER at 1:10pm.

ADOPTION OF AGENDA

2019-11-95 M. Walton moved that the agenda be adopted as presented. *CARRIED*

MINUTES

2019-11-96 L. Erickson moved that the minutes of the Regular Board Meeting held on October 22, 2019 be adopted as presented. *CARRIED*

SPECIAL PRESENTATION

Mark Jensen, Coordinator of Continuous Improvement and Reporting presented the 2018-2019 Annual Report and provided a brief overview of the 2019-20 Learning Improvement Plans for the schools in North East School Division.

CONSENSUS ITEMS

2019-11-97 L. Erickson 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 – October 2019
- ❖ Out of Province Travel – October 2019
- ❖ Correspondence.

NEW BUSINESS

2019-11-98 M. Walton moved that the Collective Agreement with the Teamsters Union Local No. 395 effective from the date of signing to August 31, 2022 be ratified by the Board of Education of the North East School Division. *CARRIED*

2019-11-99 R. Hildebrand moved that the Board approve the following additional Preventative Maintenance and Renewal projects for 2019-20: cost sharing exterior project at Brunswick School for up to \$70,000 and Tisdale Middle and Secondary School building control project for up to \$85,000. *CARRIED*

2019-11-100 R. Ariss moved that the Board approve that Administration may adjust the scope of the projects included in the 2019-20 Preventative Maintenance and Renewal plans and spend more or less on the individual projects as long as the overall approved budget amount is maintained. *CARRIED*

MONITORING AND REPORTING ITEMS

2019-11-101 B. Gagné moved that the Board accept the financial report for the year ending August 31, 2019. *CARRIED*

**NORTH EAST SCHOOL DIVISION
BOARD MEETING MINUTES
November 26, 2019**

- | | | |
|-------------|---|----------------|
| 2019-11-102 | T. Kwiatkowski moved that the Board approve the Audited Financial Statements for the North East School Division No. 200 for the year ended August 31, 2019. | <i>CARRIED</i> |
| 2019-11-103 | L. Kidney moved that the Board approve the 2018-19 Annual Report for the North East School Division No. 200 as presented. | <i>CARRIED</i> |
| 2019-11-104 | M. Botterill moved that the Board approve the Enterprise Risk Management Risk Profiles for the North East School Division. | <i>CARRIED</i> |
| 2019-11-105 | M. Botterill moved that the Board approve the 2019-2020 Learning Improvement Plans for the schools of the North East School Division. | <i>CARRIED</i> |

ADJOURNMENT

- | | | |
|-------------|--|----------------|
| 2019-11-106 | B. Gagné moved that the Board Meeting adjourn at 2:30pm. | <i>CARRIED</i> |
|-------------|--|----------------|

Board Chairperson

Superintendent of Business Administration

**NORTH EAST SCHOOL DIVISION
ORGANIZATIONAL MEETING MINUTES
November 26, 2019**

MINUTES of the ORGANIZATIONAL MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, November 26, 2019 at 1:00 pm at the NESD Division Office 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	Luke Perkins		
Bob Gagné	Marla Walton		
Richard Hildebrand			

CALL TO ORDER – 1:05pm.

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

ELECTION OF CHAIRPERSON

Call for Nominations

Randy Ariss nominated Luke Perkins to serve as Chair of the Board of Education

Bob Gagné moved that nominations ceased.

Luke Perkins accepted the nomination and was declared Chairperson of the Board.

Luke Perkins took over chairing the meeting.

ELECTION OF VICE-CHAIRPERSON

Call for Nominations

Richard Hildebrand nominated Marla Walton to serve as Vice-Chairperson of the Board of Education.

Lori Kidney moved that nominations ceased.

Marla Walton accepted the nomination and was declared Vice-Chairperson of the Board.

ADOPTION OF AGENDA

2019-11-86 B. Gagné moved that the agenda be adopted as presented.

CARRIED

ADOPTION OF THE MINUTES

The Minutes of the November 27, 2018 Organizational Meeting were approved at the Regular Meeting of the Board on January 15, 2019.

MEETINGS OF THE BOARD OF EDUCATION

2019-11-87 T. Kwiatkowski moved that the Committee of the Whole and Regular Meetings of the Board of Education be held as follows:

- January 21, 2020
- February 26, 2020
- March 31, 2020
- April 21, 2020
- May 26, 2020
- June 16, 2020
- September 15, 2020
- October 20, 2020
- November 17, 2020
- November 24, 2020 (Organizational Meeting)

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

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

CARRIED

MEETING PROTOCOL

2019-11-88 M. Walton moved that the Board adopts the Saskatchewan School Boards Association Code of Ethics.

CARRIED

2019-11-89 M. Botterill moved that motions be accepted by the Chair without a seconder as per Section 19(3) of The School Division Administration Regulations.

CARRIED

INDEMNITIES AND EXPENSES

2019-11-90 L. Erickson moved that indemnities be set as per Section 23(a) of The School Division Administration Regulations:

a) *That the Board indemnity rates be set as follows:*

- The indemnity for the chairperson is to be \$275 when chairing meetings and
- \$226 for all Regular and/or Committee of the Whole meetings of the Board of Education and all full day meetings and
- A half day indemnity of \$113 to be paid for meetings of less than three hours (excluding Regular or Committee of the Whole meetings of the Board of Education) and
- \$226 for one day per month for each month that a regular meeting is held, for preparation time and
- An additional \$113 per month that a regular meeting is held, for preparation time of the chairperson and
- \$50 per hour (or portion thereof) be paid for meetings held by conference call and
- \$25 per hour for traveling to and from meetings, and conferences.

CARRIED

**NORTH EAST SCHOOL DIVISION
ORGANIZATIONAL MEETING MINUTES
November 26, 2019**

- 2019-11-91 b) T. Kwiatkowski moved that the Board indemnity rates for attending School Community Council meetings be set as follows:
- o A maximum of \$226 per year per school in the subdivision of the Trustee. Mileage expenses will be paid for any additional School Community Council meetings attended.
- CARRIED*

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

- 2019-11-92 M. Walton moved that the Board reimburse Board Members and school division staff for expenses incurred while on board business as follows:
- o Lodging upon presentation of actual receipts, or \$75 without a receipt.
 - o Actual meal expense to a maximum of:
 - a) Breakfast \$15
 - b) Lunch \$20
 - c) Supper \$25
 - o Mileage rate be set at \$0.41 per kilometer for use of personal vehicle.
- CARRIED*

SIGNING AUTHORITIES

- 2019-11-93 M. Botterill moved that the Board Chair or Vice Chair, together with the Superintendent of Business Administration (or Director of Education or Manager of Financial Services as alternates), is authorized to sign all cheques and financial documents. The signature of the Board Chairperson may be by electronic signature or stamp. The signature of the Superintendent of Business Administration may be by electronic signature.

That the Superintendent of Business Administration and/or the Manager of Financial Services are authorized to carry out deposit activity, transfer of funds, purchase card administration, new card application and all other required banking activities for all financial institutions that the School Division deals with.

CARRIED

CONFIRMATION OF EXTERNAL AUDITOR SERVICES

At the Regular Board Meeting on September 15, 2015 a motion was passed to award the contract for audit services to Virtus Group_{LLP} for the time period of January 1, 2016 to December 31, 2020. Therefore, no motion for external audit services is required at this time.

ADJOURNMENT

- 2019-11-94 B. Gagné moved that the Board adjourn at 1:10pm.
- CARRIED*

Board Chairperson

Superintendent of Business Administration



NESD Board of Education

Meeting Date: January 21, 2020

Topic: Replacement Vehicle – Facilities

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

BACKGROUND

The North East School Division uses the guidelines in Administrative Procedure 713: Use of Division Owned Vehicles when deciding whether to replace a vehicle.

CURRENT STATUS

The Facilities Department has a 2006 Ford F-150 that is currently at approximately 185,000 kilometers. The vehicle has become unreliable and needs repairs again.

Administration would like to request a board motion to approve the purchase of a replacement vehicle from the unrestricted accumulated surplus.

RECOMMENDATION

Proposed motion:

That the Board approve the use of up to \$50,000 of the unrestricted accumulated surplus to purchase a replacement vehicle with a cost of up to \$50,000.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	January 14, 2020	



NESD Board of Education

Meeting Date: January 21, 2020

Topic: January Wall Walk

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Principle and Policy Item	<input checked="" 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

As part of the Education Sector Strategic Plan (ESSP), Cycle 3 Extended the NESD performs data Wall Walks with its Board of Education as part of the distribution of information and monitoring of key data sets. These Wall Walks occur four times during the year in accordance with reporting periods for school data. Data sets include a selection of statistics and measures from student performance on key assessments and outcomes as well as from the previously agreed upon NESD Key Performance Indicators which are aligned to the NESD Strategic Plan.

CURRENT STATUS

This data Wall Walk will include data sets from, Early Years' Evaluation (EYE), Diagnostic Levelled Reading (DLR), and StudentsAchieve.

RECOMMENDATION

Proposed motion:

That the Board approves, as a monitoring report, the January 2020 Wall Walk for the key data sets of the North East School Division for term one of the 2019-2020 school year.

PREPARED BY	DATE	ATTACHMENTS
Mark Jensen, Coordinator of Continuous Improvement and Reporting	January 16, 2020	January 2020 Wall Walk PowerPoint

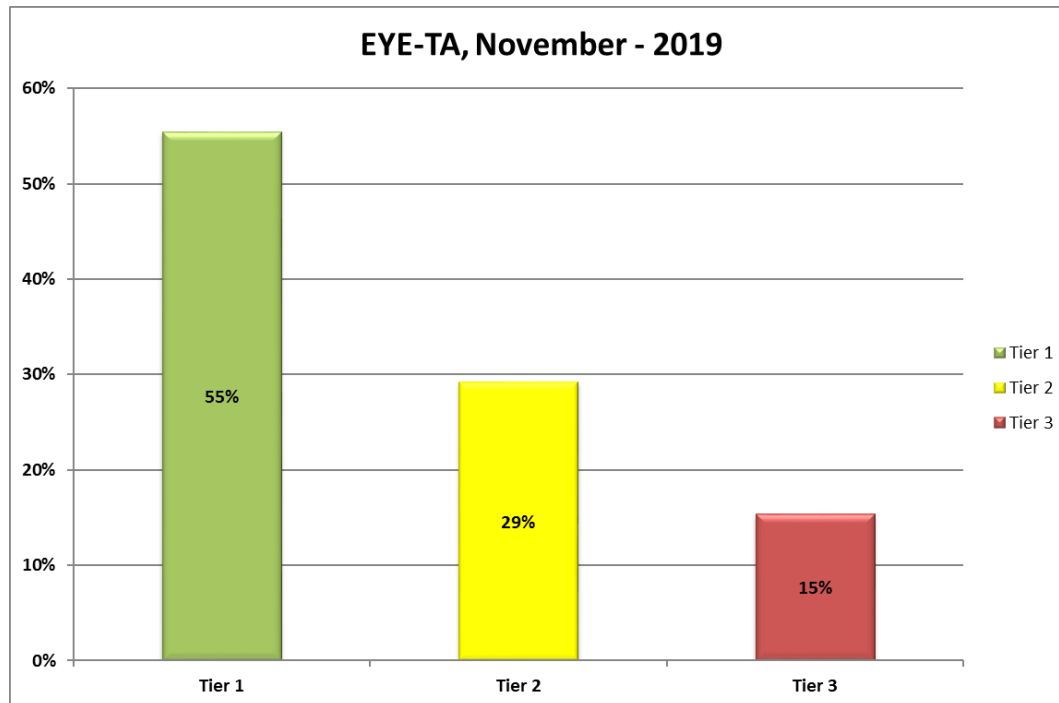
NESD Level 2 Wall Walk

January 21, 2020

Data Presentation Order

- Early Years Outcome
 - Early Years Evaluation (EYE-TA)
- Reading, Writing, Math Outcome
 - DLR
 - SA

Early Years Evaluation, 2019



Longitudinal research shows that children's EYE-TA scores in Kindergarten are strongly related to their reading outcomes at age 8 or 9. The EYE-TA measures of Cognitive Skills and Language and Communication are the strongest predictors, followed by Fine Motor skills, Awareness of Self and Environment, and Social Skills and Approaches to Learning. Thus, we can use the EYE-TA data to discern which children are most likely to require extra support developing their reading skills during the primary school years. The figure beside shows the results for the kindergarten children in NESD 200 based on the 23 Oct, 2017 – 17 Nov, 2017 data.

- Tier 1 (requires quality classroom instruction)
- Tier 2 (requires quality classroom instruction plus targeted, small-group instruction)
- Tier 3 (requires quality classroom instruction plus individualized instruction)

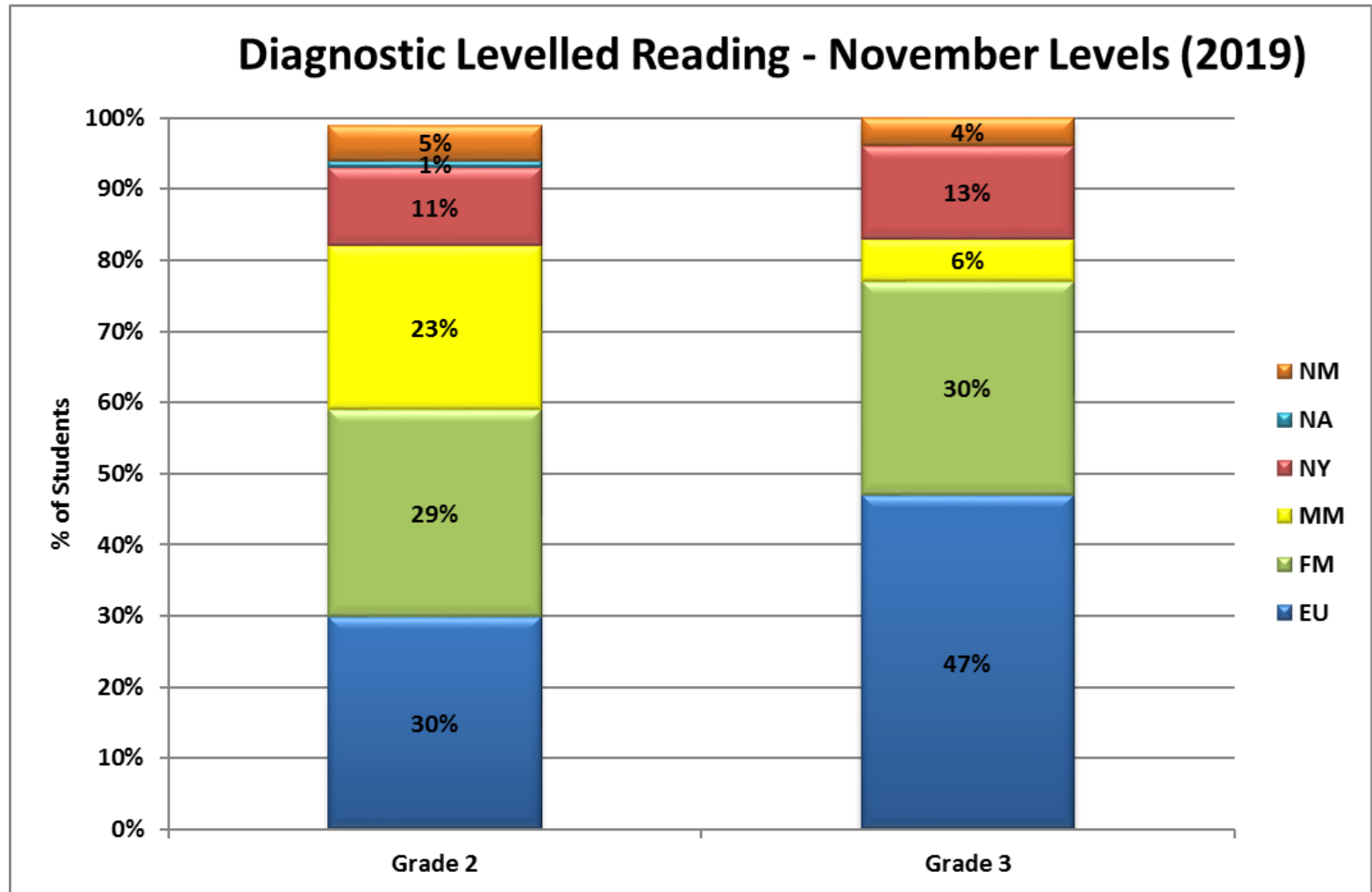
EYE Summary

% at each Tier - November			
Year	Tier 1	Tier 2	Tier 3
2015	59	26	15
2016	57	31	12
2017	58	26	16
2018	57	27	16
2019	55	29	15

% at each Tier - Final (May)			
Year	Tier 1	Tier 2	Tier 3
2014	85	11	4
2015	82	11	7
2016	78	15	7
2017	83	12	5
2018	73	18	9
2019	79	13	8
2020	?	?	?

- Noticeable similarity between all 3 tiers and all 5 years
- 2018 Final (May) data was low as previously reported to Board and Annual Report. 2019 recovered somewhat.
- These results at year-end are reported to Ministry as part of ESSP.

Diagnostic Levelled Reading, DLR, 2019



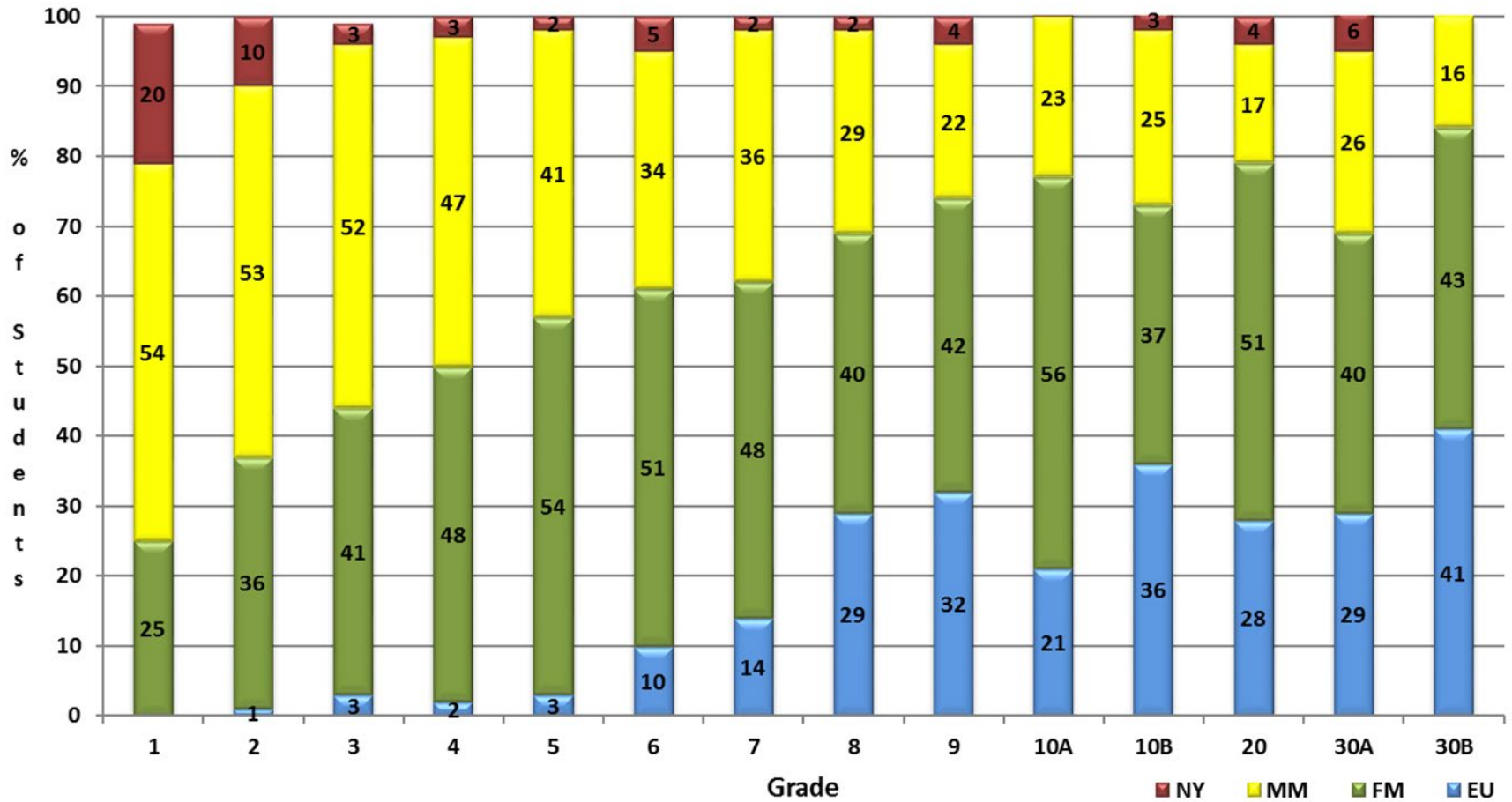
DLR Summary

% at FM or Above - November		
Year	Grade 2	Grade 3
2015	50	76
2016	56	72
2017	54	73
2018	50	78
2019	59	77

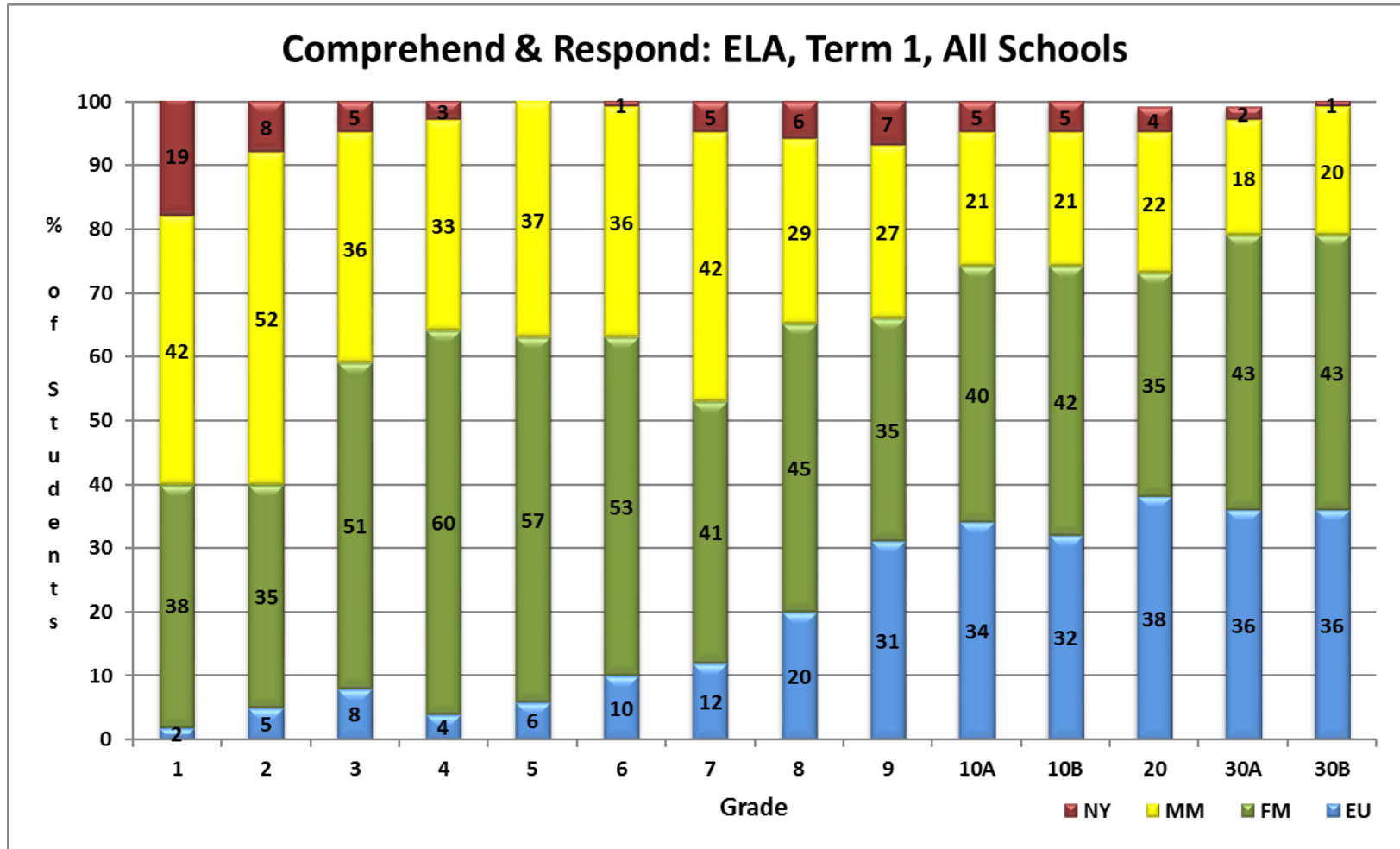
- Grade 2 early results reversed the trend of dropping and recovered slightly.
- Grade 3 results have rebounded nicely and are holding.
- These results at year-end are reported to Ministry as part of ESSP.

Students Achieve, ELA, 2019

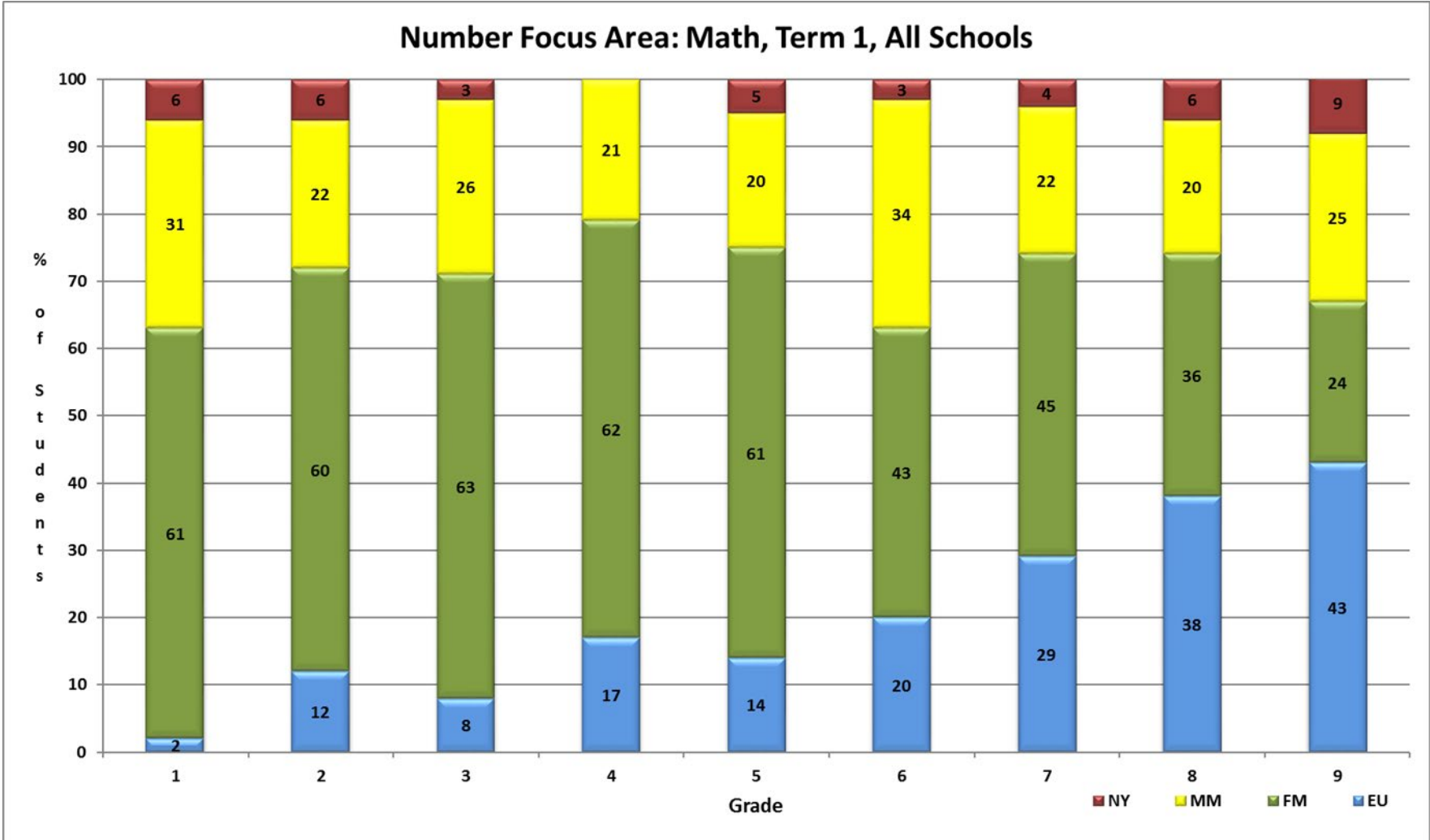
Compose & Create: ELA, Term 1, All Schools



Students Achieve, ELA, 2019



Students Achieve, Math, 2019



SA Summary

% at FM or Above - November (Compose & Create)									
Year	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9
2015	30%	51%	57%	54%	56%	63%	59%	62%	67%
2016	25%	45%	57%	58%	50%	67%	63%	64%	72%
2017	30%	35%	51%	43%	59%	64%	63%	66%	77%
2018	25%	40%	57%	46%	46%	65%	57%	65%	76%
2019	25%	37%	44%	50%	57%	61%	62%	69%	74%

% at FM or Above - November (Comp. & Respond)									
Year	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9
2015	35%	52%	59%	59%	51%	59%	53%	66%	58%
2016	32%	50%	54%	55%	55%	64%	62%	64%	62%
2017	29%	48%	54%	53%	57%	63%	55%	67%	67%
2018	31%	42%	61%	48%	56%	62%	51%	59%	72%
2019	39%	40%	59%	64%	63%	63%	53%	65%	66%

% at FM or Above - November (Math Number)									
Year	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9
2015	66%	69%	81%	77%	76%	71%	71%	71%	64%
2016	74%	66%	74%	80%	69%	71%	76%	74%	66%
2017	66%	58%	65%	72%	74%	71%	68%	75%	69%
2018	66%	57%	73%	77%	72%	76%	71%	74%	70%
2019	63%	72%	71%	79%	75%	63%	74%	74%	67%

- Some instances of significant improvement
 - CC (Gr 5,6)
 - CR (Gr 1,4,5,8)
 - Math (Gr 2)
- Some instances of decrease
 - CC (Gr 3)
 - Cr (Gr 6)
 - Math (Gr 6)

Concluding Remarks

- Follow-up items & Questions



NESD Board of Education

Meeting Date: January 21, 2020

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

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

CURRENT STATUS

Please find attached the following for the three months ending November 30, 2019:

1. Memo for the Three Months ending November 30, 2019
2. Statement of Operations
3. Statement of Cash Requirements
4. Accumulated Surplus Activity Statement
5. Statement of Tangible Capital Asset Purchases

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 three months ending November 30, 2019.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	January 14, 2020	<ul style="list-style-type: none"> • Memo for Quarter End • Statement of Operations • Statement of Cash Requirements • Accumulated Surplus Activity Statement • Statement of Tangible Capital Asset Purchases



North East School Division

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Website: www.nesd.ca

TO: Board of the North East School Division

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

DATE: January 14, 2020

RE: Financial Report for Quarter Ending November 30, 2019

The Board will be provided with three quarterly reports and one annual financial statement report for the 19 -20 fiscal year. November 30, 2019 marks the end of the first quarter. At November 30, we would expect the actual ten month expenses (school based lines) to be reporting at 30% of budget and the twelve month expenses (central office lines) to be reporting at 25% of budget.

Below is an executive summary of information for the first quarter as well as comparisons to the September to November 2018 quarter. It is important that this document be used in conjunction with the Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.

STATEMENT OF OPERATIONS

Revenues

Grants

The provincial grants totaled approximately \$13.5 million at quarter end. This amount includes the operating and other Ministry of Education grants. The operating grant (at \$13.4 million) is in line with 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, 2019 actual school enrolments) should result in approximately \$312,000 less funding (increase to 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 College.

During the quarter, there was no capital funding received. This is consistent with the first quarter of 2018-19.

Tuition and Related Fees

The tuition and related fee revenues will most likely be under budget. There were less federally funded students enrolled at North East School Division during the first quarter of 2019-20 compared to the budget. The actual tuition revenue calculations for federally funded students are based on the actual enrolments at three points in time during the school year. Actual enrollment for the first billing was based on 52 students compared to the budget number of 59 students. The deduction to the 2019-20 operating grant calculation is based on the lower number, too. Therefore, the actual number of federally funded students will not have an impact on the overall results of the school division.

In the first quarter of 2019-20, \$14,281 has been recognized as income relating to the Federal Tuition Capital Holdback. The \$150,000 budget will be recognized as income as progress is made on the minor renovation projects at Melfort Unit Comprehensive Collegiate (MUCC).

School Generated Funds

School generated funds are currently at 39% of the budgeted amount (compared to 49% of the budget in prior year). As the schools determined their 2019-20 budgets with the assistance from the business manager, the school generated fund revenues should be closer to budget than the prior year. There are some schools that received grant funding for various projects that had not been included in the budget. Grant revenue is sometimes difficult to predict.

Complementary Services

Complementary service revenues are currently at 24% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten programs and grants for the outreach programs.

External Services

External services revenue is currently at 12% of the 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 higher for the first quarter of 2019-20 compared to the first quarter of 2018-19. This is due to a general increase in the number of sales from the prior year.

For the first quarter of 2019-20, there was no ISSI revenue received or expenses incurred, which is consistent with the first quarter of 2018-19. The total amount budgeted for ISSI in 2019-20 is \$150,000.

Other Revenue

Other revenue is currently at 24% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. We expect other revenue to be in line with budget as the year progresses.

Expenses

Governance

Governance is 29% of the budgeted amount, which is higher than the expected percentage of budget spent. In the first quarter of 2019-20, board members attended fall professional development. In addition, there were 15 School Community Council (SCC) grant payments paid out of the 20 grants available. Three SCC's were subsequently paid in the second quarter, and two SCC's have not received payment because they have not submitted their 2018-19 financial report. All SCC's have been reminded and payment will be made to the SCC once the prior year financial report is received and verified.

Administration

Administration expenses are in line with budget at 25%, which is consistent with the prior year first quarter results.

Instruction

Total instruction expenses are at 29% of the budgeted amount, which is identical to the amount spent in the first quarter of 2018-19. The amount expected to be spent is 30% (based on three out of ten months of the fiscal year being completed).

Overall instructional salaries and benefits are at 29% of budget. Several factors are contributing to the variance. An occupational therapist position had been included in the budgeted but the position has not been filled. There are less benefit premiums paid from September to December of the fiscal year compared to January to August.

Plant

Overall the plant expenses are less than the expected 25% (at 16% of budget, which is also slightly less than the 21% in 2018-19). The main factor: building operating expenses are under budget, as the majority of the minor renovation projects are undertaken during the summer months. In addition, the budget for minor renovations is significantly higher in 2019-20 compared to 2018-19 as 2019-20 contains the \$1.5 million for the LED project. A similarly large project was not included in the 2018-19 budget. This also helps to explain the 16% of budget in 2019-20 compared to the 21% of budget in 2018-19.

There are school roof replacements planned for 2019-20 at LP Miller Comprehensive School and Tisdale Middle and Secondary School (TMSS). Both projects are included in the budget and will be funded using Preventative Maintenance and Renewal (PMR) grants from the Ministry. The LP Miller Comprehensive School plumbing and control upgrades are in the design phase at the end of the first quarter. These projects will also be funded using PMR grants from the Ministry.

Student Transportation

Student transportation is currently at 28% of the budgeted amount, with the expected percentage being 30%. The fuel costs are slightly over budget due to an unexpected increase in fuel prices for the school buses compared to the anticipated costs at budget time.

Tuition and Related Fees

The tuition and related fees are anticipated to be under budget. The number of students enrolled in the regional college adult basic education program is lower than expected. Cumberland College invoiced North East School Division for 17 students and the budget included 22 students. In 2018-19, the budget was for 25 students and billing was for 18 students. However, the school division did not receive the first semester invoice from Cumberland College until December 2018 (quarter two).

School Generated Funds

The school generated expenses are at 38% of the budget (compared to 46% of the budget in the prior year). As the schools determined their budgets with the assistance from the business manager, the school generated fund expenses should be in line with budget as the year progresses.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 27% of the budget, with the expected percentage being at 30%.

External Services

External services are at 16% of the budget, with the expected percentage being at 30%. External services include the costs associated with operating the cafeterias at MUCC and LP Miller, as well as expenses related to ISSI. There were no expenses related to ISSI in the first quarter. In 2018-19, external services were also at 16% of the budget for the first quarter.

Other Expenses

Other expenses are in line with budget. Other expenses 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 2019-20 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$126,391 in the first quarter, out of the total \$1.9 million budgeted. There are expenditures planned for computer hardware updates at various schools as well as other technology purchases. These computer hardware items will be purchased as the year progresses. The school buses as well as the planned school playground equipment will be purchased later in the fiscal year.

Amortization

Amortization expense is being recorded at 25% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2018-19, the same process for amortization was used.

Statement of Accumulated Surplus

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

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the year ended November 30, 2019

	19 - 20				18 - 19			
	Budget 2019-20	Actual 2019-20	Variance	%	Budget 2018-19	Actual 2018-19	Variance	%
REVENUES								
Grants	55,830,238	\$ 13,539,721	\$ 42,290,517	24%	55,199,772	13,406,410	41,793,362	24%
Tuition and Related Fees	870,800	\$ 286,511	\$ 584,289	33%	710,400	292,776	417,624	41%
School Generated Funds	1,145,825	\$ 446,579	\$ 699,246	39%	982,950	480,858	502,092	49%
Complementary Services	606,828	\$ 148,332	\$ 458,496	24%	600,996	156,874	444,122	26%
External Services	273,500	\$ 34,155	\$ 239,345	12%	280,000	32,924	247,076	12%
Other Revenue	733,600	\$ 173,882	\$ 559,718	24%	642,000	171,228	470,772	27%
Total Revenues	\$ 59,460,791	\$ 14,629,180	\$ 44,831,611	25%	\$ 58,416,118	\$ 14,541,070	\$ 43,875,048	25%
EXPENSES								
Governance	\$ 257,775	\$ 75,866	\$ 181,909	29%	\$ 241,900	\$ 77,249	\$ 164,651	32%
Administration	2,386,330	\$ 587,334	\$ 1,798,996	25%	2,289,287	581,859	1,707,428	25%
Instruction	42,388,402	\$ 12,423,640	\$ 29,964,762	29%	42,043,682	12,167,772	29,875,910	29%
Plant	12,626,153	\$ 1,983,027	\$ 10,643,126	16%	9,960,118	2,109,891	7,850,227	21%
Transportation	4,670,386	\$ 1,287,999	\$ 3,382,388	28%	4,479,089	1,290,110	3,188,979	29%
Tuition and Related Fees	254,980	\$ 98,701	\$ 156,279	39%	289,750	-	289,750	100%
School Generated Funds	1,005,586	\$ 385,266	\$ 620,320	38%	963,573	441,049	522,524	46%
Complementary Services	1,494,499	\$ 403,449	\$ 1,091,051	27%	1,483,259	405,873	1,077,386	27%
External Services	366,580	\$ 57,716	\$ 308,864	16%	387,851	61,597	326,254	16%
Other Expenses	317,094	\$ 81,940	\$ 235,154	26%	332,876	84,455	248,421	25%
Total Expenses	\$ 65,767,785	\$ 17,384,938	\$ 48,382,847	26%	\$ 62,471,385	\$ 17,219,854	\$ 45,251,531	28%
Operating Deficit for the Year	\$ (6,306,994)	\$ (2,755,758)	\$ (3,551,236)		\$ (4,055,267)	\$ (2,678,784)	\$ (1,376,483)	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the year ended November 30, 2019

	Budget 2019-20	Actual 2019-20	Variance
OPERATING DEFICIT FOR THE YEAR	\$ (6,306,994)	\$ (2,755,758)	\$ 3,551,236
TANGIBLE CAPITAL ASSETS:			
(-) Purchases	1,903,445	126,391	(1,777,054)
(+) Proceeds from disposals	14,000	5,611	(8,389)
LONG TERM DEBT:			
(-) Repayments of the year	387,986	95,491	(292,495)
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,278,591	1,069,648	(3,208,943)
(-) Gain on disposals of tangible capital assets	14,000	5,611	(8,389)
(+) Employee Future Benefits expenses	67,000	-	(67,000)
OTHER CASH REQUIREMENTS:			
(-) Employee Future Benefits expected payments	16,500	-	(16,500)
DEFICIT CASH FOR THE YEAR	\$ (4,269,334)	\$ (1,907,992)	\$ 2,361,342
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
School bus replacement (capital)	675,000	-	(675,000)
Contingency - LED Project	1,500,000	-	(1,500,000)
Contingency	398,528	-	(398,528)
Contingency - Carbon Tax costs	150,000	-	(150,000)
School generated funds (net change)	130,041	(48,930)	(178,971)
School carry forwards (capital)	70,000	(970,669)	(1,040,669)
Following Their Voices carryover	25,000	-	(25,000)
Digital projector replacement (capital)	-	(11,886)	(11,886)
	<u>2,948,569</u>	<u>(1,031,485)</u>	<u>(3,980,054)</u>
<i>Preventative Maintenance and Renewal (PMR) Funding:</i>			
PMR - use of funds for projects	2,113,600	64,108	(2,049,492)
PMR - funding	(1,751,000)	-	1,751,000
	<u>362,600</u>	<u>64,108</u>	<u>(298,492)</u>
NET CHANGE IN CASH POSITION (UNRESTRICTED)	\$ (958,165)	\$ (2,875,369)	\$ (1,917,204)

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the year ended November 30, 2019

	August 31, 2019	Additions during the year	Reductions during the year	August 31, 2020
Invested in Tangible Capital Assets:				
Net Book Value of TCA	71,543,474	126,391	1,069,648	70,600,217
Less: Debt owing on TCA	7,732,837	-	95,491	7,637,346
	63,810,637	126,391	974,157	62,962,871
PMR maintenance project allocations	2,167,163	-	64,108	2,103,055
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Designated Assets:				
Capital Projects:				
Bus Fleet Renewal	682,132	-	-	682,132
Computer Software Replacement and Software Upgrade	98,037	-	-	98,037
Digital Projector Replacement	18,114	11,886	-	30,000
Hudson Bay Community School Project	35,489	-	-	35,489
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	174,132	-	-	174,132
	1,794,817	11,886	-	1,806,703
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	-	-	5,671
School Budget Carryover	439,631	1,376,603	405,934	1,410,300
School Generated Funds	979,054	487,344	438,414	1,027,984
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Contingency	4,975,600	-	-	4,975,600
	8,309,328	1,863,947	844,348	9,328,927
Unrestricted surplus	2,973,379	-	11,886	2,961,493
Totals	15,295,243	1,875,833	920,342	16,250,734

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the year ended November 30, 2019

	Actual	Budget	Variance
	2019-20	2019-20	
Computer hardware (note 1)	\$ 28,373	\$ 772,280	\$ (743,907)
School buses	-	675,000	(675,000)
Furniture and equipment	98,018	251,115	(153,097)
Playground equipment	-	179,550	(179,550)
Computer software	-	25,500	(25,500)
Totals	<u>\$ 126,391</u>	<u>\$ 1,903,445</u>	<u>\$ (1,777,054)</u>

Notes:

1. The bulk of the technology related purchases will be made as the year progresses.



NESD Board of Education

Meeting Date: January 21, 2020

Topic: School Year Calendars

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

BACKGROUND

There is a late Labour Day (September 7) holiday in 2020 and as a result, the Ministry has designated Wednesday September 3 as the first day of school for students. Two draft calendars have been prepared, a regular calendar and an alternate White Fox calendar, for review and input from the Board.

There is not a legislative requirement for a February school break. The NESD has traditionally provided an additional break the week of Family day in February. The legislation no longer requires a vacation period for students be aligned with Easter however most school divisions and the North East School Division has been placing a spring break to follow Easter.

CURRENT STATUS

The following elements are contained in the attached calendar drafts. These specifics are consistent with the calendars of the North East School Division provided legislative requirements and the common first day of school for students. The North East Teachers' Association has allowed for convention day to be used for division inservice:

- 185 student days
- 194 teacher days (9 non-instruction)
- 3 division in-service days
- 3.5 school administrative planning days
- 2.5 school improvement planning days
- 310 minute instructional days
- 955.8 instructional hours
- Student led conferences in evenings (10 hours)
- February break in conjunction with Family Day
- Spring break is aligned with Easter
- March 12 holiday the week of student led conferences

White Fox School Alternatives:

- 183 teacher days (9 non-instruction)
- 174 student days
- 330 minute instructional days
- 957 instructional hours

RECOMMENDATION

At the January 21, 2020 business meeting the Board should finalize and approve draft calendars for the 2020-2021 school year. The draft calendars will be circulated for feedback from School Community Councils and staff. The Board will receive feedback prior to finalizing the calendar at the March 31st business meeting.

PREPARED BY	DATE	ATTACHMENTS
Don Rempel, Director of Education	January 7, 2020	Regular and Alternate Calendars



NESD School Calendar - DRAFT

2020 - 2021

Aug 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	T=	1	S=	0	

Sep 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
	T=	21		S=	19	

Oct 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	T=	21		S=	20	

Nov 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
	T=	20		S=	20	

Dec 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
	T=	16		S=	16	

Jan 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	T=	20		S=	18	

Feb 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
	T=	15		S=	15	

Mar 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
	T=	22		S=	22	

Apr 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
	T=	16		S=	16	

May 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31		T=	20	S=	19

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
	T=	22		S=	20	

July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	T=	X		S=	X	

LEGEND				STATUTORY HOLIDAYS			
	First day of School		Last Day of School	Aug 3	Civic Holiday	Jan 1	New Years
	School Improvement Planning – no students		School Admin - no students	Sept 7	Labor Day	Feb 15	Family Day
	Teacher Convention –none in 2019-20		Student Led Conferences	Oct 12	Thanksgiving	Apr 2	Good Friday
	Division In-service- no students		School Break	Nov 11	Remembrance Day	Apr 5	Easter Monday
	Statutory Holiday			Dec 25	Christmas Day	May 24	Victoria Day
T	Teacher days = 194	S	Student Days = 185	Dec 26	Boxing Day	July 1	Canada Day



White Fox School Calendar - **DRAFT**

2020 - 2021

Aug 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	T=	1	S=	0	

Sep 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
	T=	21		S=	19	

Oct 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	T=	21		S=	20	

Nov 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
	T=	20		S=	20	

Dec 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
	T=	16		S=	16	

Jan 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	T=	20		S=	18	

Feb 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
	T=	15		S=	15	

Mar 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
	T=	22		S=	22	

Apr 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
	T=	16		S=	16	

May 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31		T=	20	S=	19

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
	T=	22		S=	20	

July 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	T=	X		S=	X	

LEGEND				STATUTORY HOLIDAYS			
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