

Board Agenda-11242020

Monday, November 23, 2020 10:11 AM

NESD Board Meeting Agenda

Tuesday, November 24, 2020

1:30 pm - 3:30 pm

via Board TEAM

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 – [October 20, 2020 Regular Board Minutes](#)

Proposed Motion: That the minutes of the Regular Meeting of October 20, 2020 adopted (as presented) or (as amended).

b) [Organizational Minutes-November 17, 2020](#)

Proposed Motion: That the minutes of the Organization Meeting of November 17, 2020 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 2020](#)
- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [By-Election Subdivision 5 - Naicam, Gronlid, and Star City and areas.](#)
2. [COVID-19 Pandemic Expenditures](#)
3. [Preventative Maintenance and Renewal](#) (PMR) Project Addition - MUCC Elevator

B. Monitoring and Reporting Items

1. [2019-20 Audited Financial Statements](#)
2. [2019-20 Financial Report](#)
3. [2019-20 Annual Report](#)
4. [Approval of School Learning Improvement Plans \(LIP\) - 2020 - 2021](#)
5. [Facilities Report - 2019-20 Projects](#)

C. Board of Education Strategic Direction Items

- 1.

*8. INFORMATION ITEMS

- a) **Director's Personnel Report** – October 2020
- b) **Out of Province Travel** - NONE
- c) **CONFIDENTIAL Student Suspensions** -
- d) **Administrative Procedures** –
 - i.
- e) **MISC.**

*9. CORRESPONDENCE

- a)

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- a) [SSBA-School for New Trustees Academy](#)
- b) [School Trustee-Oct2020](#)
- c) [SSBA-2020 School Board Election Results-112020](#)

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

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, October 20, 2020 at 1:30 pm at the Hanover Room at the Tisdale RecPlex in Tisdale, SK.

PRESENT:

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

ABSENT: None

	<u>CALL TO ORDER</u> – 1:25 pm	
	<u>ADOPTION OF AGENDA</u>	
2020-10-91	R. Hildebrand moved that the agenda be adopted as amended: <ul style="list-style-type: none"> • Director of Education contract added. 	<i>CARRIED</i>
	<u>MINUTES</u>	
2020-10-92	T. Kwiatkowski moved that the minutes of the Regular Board Meeting held on September 15, 2020 be adopted as presented.	<i>CARRIED</i>
	<u>SPECIAL PRESENTATION:</u>	
	❖ North East School Division Administrative Council Representatives - Trevor McIntyre, Naicam School; Shelley Pierlot, Central Park Elementary; Carmen Messer, Tisdale Middle and Secondary School participated in a question and answer session with the Board. The Board asked the Administrators various questions about the operations of the schools at the North East School Division during the COVID-19 pandemic.	
	<u>CONSENSUS ITEMS</u>	
2020-10-93	M. Botterill moved that the Board approve the following consent items as presented and that the Board receive the following items as information: <ul style="list-style-type: none"> ❖ September 2020 Director's Personnel Report ❖ Administrative Procedures - <ul style="list-style-type: none"> ○ AP 425 - Credit Recovery (new) ○ AP 602 - Services for Students with Special Needs (as amended) ○ AP 715 - Commercial Credit Card Program (new) ❖ Correspondence. 	<i>CARRIED</i>
	<u>NEW BUSINESS</u>	
2020-10-94	L. Kidney moved that the Board approve the School Board Election 2020 Update.	<i>CARRIED</i>
2020-10-95	B. Gagné moved that the Board approve the allocation of unrestricted accumulated surplus in the 2019-20 fiscal year to internally restricted accumulated surplus to fund the related 2020-21 budgeted expenditures as follows: <ul style="list-style-type: none"> • \$670,000 for technology upgrades • \$173,800 for furniture and equipment. 	<i>CARRIED</i>
2020-10-96	L. Erickson moved that the Board appoint MNP as the auditors the North East School Division for the time period of January 1, 2021 to December 31, 2025 with an option to renew for another two years.	<i>CARRIED</i>

**NORTH EAST SCHOOL DIVISION
BOARD MEETING MINUTE - NOTES
October 20, 2020**

2020-10-97	M. Walton moved that the Board approve Luvjit Antal of Midgard Project Management Ltd. as the project manager for the construction of the new Carrot River school.	<i>CARRIED</i>
2020-10-98	L. Kidney moved that the Board of Education approve an extension to the Director of Education's contract to June 30, 2023.	<i>CARRIED</i>
<u>MONITORING AND REPORTING ITEMS</u>		
2020-10-99	M. Botterill moved that the Board of Education has received the enrolment information for the school division as of September 30, 2020 and found it acceptable.	<i>CARRIED</i>
2020-10-100	M. Walton moved that the Board of Education has reviewed the 2020-2021 goals of the Director of Education and found them acceptable.	<i>CARRIED</i>
2020-10-101	R. Hildebrand moved that the Board approve the Enterprise Risk Management Risk Profiles for the North East School Division.	<i>CARRIED</i>
<u>STRATEGIC DIRECTION ITEMS</u>		
NONE		
<u>ADJOURNMENT</u>		
2020-10-102	B. Gagné moved that the Board Meeting adjourn at 3:15 pm.	<i>CARRIED</i>

Board Chairperson/Vice-Chair

Superintendent of Business Administration

NESD Organizational Minutes –111720

MINUTES of the ORGANIZATIONAL MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, November 17, 2020 at 1:00 pm at the Hanover Room in the Tisdale Recplex in Tisdale, Saskatchewan.

PRESENT:

Kathrene Bank	Ted Kwiatkowski	Director of Education: Don Rempel
Kevin Graham	Kevin Trew	Supt. of Business Admin.: Wanda McLeod
Dustin Kelsey	Marla Walton - CHAIR	
Lori Kidney		

ABSENT: NONE

CALL to ORDER at 1:05 pm.

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

Declaration of Office

The Director of Education read the results of the election as provided by the Returning Officer certifying as to the election of new members. The Director of Education also called for the Declarations of Office.

The Declaration of Office was read aloud at the meeting by each board member. The Declarations were signed in the presence of the Commissionaire of Oaths at the November 17, 2020 Committee of the Whole Board meeting.

ELECTION of CHAIRPERSON - Call for Nominations

L. Kidney nominated Marla Walton to serve as Chair of the Board of Education.

K. Graham nominated Lori Kidney.

T. Kwiatkowski moved that nominations ceased.

M. Walton accepted the nomination.

L. Kidney declined the nomination.

Marla Walton was declared Chairperson of the Board.

Marla Walton took over chairing the meeting.

ELECTION of VICE-CHAIRPERSON - Call for Nominations

K. Trew nominated Lori Kidney to serve as Vice-Chairperson of the Board of Education

T. Kwiatkowski moved that nominations ceased.

The nomination was accepted.

Lori Kidney was declared Vice-Chairperson of the Board.

NESD Organizational Minutes –111720

ADOPTION OF AGENDA

2020-11-103 T. Kwiatkowski moved that the agenda be adopted as presented. *CARRIED*

ADOPTION OF THE MINUTES

The Minutes of the November 26, 2019 Organizational Meeting were approved at the Regular Meeting of the Board on January 21, 2020.

MEETINGS OF THE BOARD OF EDUCATION

2020-11-104 K. Graham moved that the Committee of the Whole and Regular Meetings of the Board of Education be held as follows: *CARRIED*

- January 19, 2021
- February 23, 2021
- March 16, 2021
- April 20, 2021
- May 18, 2021
- June 15, 2021
- September 21, 2021
- October 19, 2021
- November 23, 2021 (Organizational Meeting)

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

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

MEETING PROTOCOLS

2020-11-105 L. Kidney moved that the Board adopts the Saskatchewan School Boards Association Code of Ethics. *CARRIED*

2020-11-106 L. Kidney 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

2020-11-107 K. Bank moved that indemnities be set as per Section 23(a) of The School Division Administration Regulations: *CARRIED*

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

- The indemnity for the chairperson is to be \$275 when chairing meetings and
- \$226 for all Regular and/or Committee of the Whole meetings of the Board of Education and all full day meetings and
- A half day indemnity of \$113 to be paid for meetings of less than three hours (excluding Regular or Committee of the Whole meetings of the Board of Education) and
- \$226 for one day per month for each month that a regular meeting is held, for preparation time and

NESD Organizational Minutes –111720

- 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.

b) That the Board indemnity rates for attending School Community Council meetings be set as follows:

- 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.

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

2020-11-108 K. Trew moved that the Board reimburse Board Members and school division staff for expenses incurred while on board business as follows: CARRIED

- Lodging upon presentation of actual receipts, or \$75 without a receipt.
- Actual meal expense to a maximum of:
 - a. Breakfast \$15
 - b. Lunch \$20
 - c. Supper \$25
- Mileage rate be set at \$0.45 per kilometer for use of personal vehicle.

SIGNING AUTHORITIES

2020-11-109 D. Kelsey 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. CARRIED

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

CONFIRMATION OF EXTERNAL AUDITOR SERVICES

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

ADJOURNMENT

2020-11-110 T. Kwiatkowski moved that the Board Meeting adjourn at 1:15 pm. CARRIED

Board Chair/Vice-Chair

Superintendent of Business Administration



NESD Board of Education

Meeting Date: November 24, 2020

Topic: By-Election for Sub-Division No. 5

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 type="checkbox"/> Decision
<input type="checkbox"/> Audit Committee	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

BACKGROUND

Nomination forms were received September 22 to October 7, 2020 for the first call and October 9 to October 21, 2020 for second call.

After the second call for nominations, Sub-Division No. 5 - Gronlid, Star City, Naicam and areas remained vacant.

There was a severe weather system that swept through the northeast and the polling stations were opened with some delayed start times. Under normal circumstances, polling station hours are 9:00 am to 8:00 pm.

The election for member of the Board of Education for Sub-Division 2 Arborfield, Carrot River and areas took place on November 9, 2020 between the hours of 9:15 am and 8:00 pm at Arborfield Community Hall, Carrot River Community Hall and the Connaught Municipal Office in Tisdale and between the hours of 11:00 am and 8:00 pm at the Zenon Park Community Hall.

CURRENT STATUS

The results of the election were declared at 12:00 (noon) on Tuesday, November 10. The website of the North East School Division includes the results of the election: [2020 School Board Election Results](#).

Detailed information about the results of the election will be forwarded to the Minister of Education and contact information will be sent to the SSBA.

As there is a vacancy in Sub-Division No. 5: pursuant to *The Local Government Election Act Section 78(2)* the board shall, at its next meeting, provide for the holding of a by-election in accordance with Section 11 to fill the remaining vacancy. *Section 11* states the date of the by-election must be within six months after the date on which the vacancy occurred.

Administration would like to recommend the following dates for the by-election to be held for Sub-Division No. 5:

Nomination Date: Wednesday, February 3, 2021

By-Election Date: Monday, March 8, 2021.

RECOMMENDATION

Proposed Board Motions:

- i. That the by-election for Sub-Division No. 5 Gronlid, Naicam, Star City and areas be set for Monday, March 8, 2021 from 9:00 am to 8:00 pm.
- ii. That the Board approves the appointment of Tanya Biesenthal as Returning Officer for the by-election for Sub-Division No. 5 of the school board of the North East School Division No. 200.



NESD Board of Education

- iii. That the Returning Officer be authorized to establish polls in personal care facilities or other similar institutions if appropriate.

 - iv. That the Board pay election officials at the same rate as the municipality when working with a municipality and when coordination does not occur, then the default rate is the Election Saskatchewan rate for 2020.
-

PREPARED BY	DATE	ATTACHMENTS
Tanya Biesenthal, Returning Officer Wanda McLeod, Superintendent of Business Administration	Nov 19, 2020	



NESD Board of Education

Meeting Date: November 24, 2020

Topic: COVID-19 Expenditures

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"/> Audit Committee Meeting	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

BACKGROUND

The Board has made two board motions that relate to additional COVID-19 pandemic expenditures:

- On August 25, 2020, for additional caretaking staff during the day at the schools: “that the Board approve the use of up to \$420,000 from unrestricted accumulated surplus for additional caretaking staff during the 2020-21 school year.”
- September 15, 2020, for the purchase of portable sinks in the schools, additional hand sanitizer, face shields, disposable isolation gowns and gloves and face masks: “That the Board approve up to \$165,000 in additional COVID-19 pandemic related expenditures to be funded from the unrestricted accumulated surplus and/or the Safe School Plan Funding during the 2020-21 fiscal year.”

The Safe School Plan Funding will most likely fund the expenditures approved in both board motions.

CURRENT STATUS

The school division would like to apply for additional funds from the provincial government through the Safe School Plan Funding. There are additional expenditures that have been identified:

- Sound systems in the classrooms. When teachers wear masks in the classrooms, it is difficult to project their voices. The sound systems will assist the teachers. The estimated cost of the sound systems is \$303,000. A request for proposals (RFP) will be issued for this purchase.
- Water bottle filling stations. The stations will be electric and replace existing water fountains. The estimated cost is \$160,000 for 30 stations along with the installation.
- Additional disinfectant and hand sanitizer for the schools. It is estimated that another \$300,000 in disinfectant and hand sanitizer will need to be purchased to the end of the school year.
- Technology equipment including webcams and video conferencing equipment totaling approximately \$150,000.
- Additional 1.6 full time equivalent on-line teachers. The cost estimate is \$105,000.
- Additional personal protective equipment including gloves, masks, gowns and face shields totaling approximately \$175,000.

The deadline for the Phase 2 application is December 1, 2020. As a result, the application is still in progress. Administration requests the Board approve up to \$2 million in additional expenditures that would be funded from the Safe School Plan Funding. This will provide Administration with room if there are more COVID related costs that are added to this Phase 2 application.

At a later date, Administration will provide the Board with a financial report that outlines the actual COVID related costs of the school division. To date, approximately \$465,000 of actual and estimated COVID related expenditures would have been incurred between September 1, 2020 and November 30, 2020.



NESD Board of Education

RECOMMENDATION

Proposed board motion:

That the Board approve the use of up to \$2.0 million in additional COVID-19 pandemic related expenditures to be funded from the provincial Safe School Plan Funding during the 2020-21 school year.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 20, 2020	



NESD Board of Education

Meeting Date: November 24, 2020

Topic: Additional Preventative Maintenance and Renewal (PMR) Project – MUCC Elevator

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

BACKGROUND

In September 2020, the elevator at Melfort and Unit Comprehensive Collegiate (MUCC) stopped working because of a flood in the elevator pit. A storm sewer cap at MUCC had fallen off and caused the flood.

CURRENT STATUS

Administration would like to fully modernize the elevator at MUCC and use the PMR grant to fund the project. The estimated cost of this project is approximately \$120,000. As this was not expected when the PMR budget was developed, the project was not approved in the spring of 2020 by the Board.

RECOMMENDATION

Proposed Board Motion

That the Board approves the replacement of the elevator at Melfort and Unit Comprehensive Collegiate at a cost not to exceed \$120,000 and to be funded with the provincial Preventative Maintenance and Renewal grant.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	November 19, 2020	



NESD Board of Education

Meeting Date: November 24, 2020

Topic: Audited Financial Statements for the year ending August 31, 2020

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" 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 24, 2020, Breanna MacEwan and Brian Heinrichs from Virtus Group provided a presentation that included a review of the following reports:

- Draft audited financial statements for the year ending August 31, 2020
- 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

The Provincial Auditor was also involved with the audit of the 2019-20 financial statements. The Provincial Auditor is involved with the audits of smaller school divisions on a rotational basis.

CURRENT STATUS

The draft audited financial statements are attached for the review of the Board. The Board motion includes approval of the financial statements after any minor changes as proposed by the Ministry of Finance and/or the Ministry of Education.

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, 2020, pending minor changes made after the format review and format approval of the Ministry of Finance and/or the Ministry of Education.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 19, 2020	Draft Audited Financial Statements for the year ending August 31, 2020

Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2020

Chief Financial Officer

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 24, 2020

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, 2020 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, 2020, 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 24, 2020
Saskatoon, Saskatchewan

Chartered Professional Accountants

North East School Division No. 200
Statement of Financial Position
as at August 31, 2020

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	17,315,464	17,216,403
Accounts Receivable (Note 7)	1,352,245	293,279
Portfolio Investments (Note 3)	642,896	742,144
Total Financial Assets	19,310,605	18,251,826
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	2,957,730	2,536,313
Long-Term Debt (Note 9)	7,344,851	7,732,837
Liability for Employee Future Benefits (Note 5)	829,800	767,700
Deferred Revenue (Note 10)	342,268	498,695
Total Liabilities	11,474,649	11,535,545
Net Financial Assets	7,835,956	6,716,281
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	68,794,988	71,543,474
Inventory of Supplies for Consumption	269,954	270,021
Prepaid Expenses	691,575	576,104
Total Non-Financial Assets	69,756,517	72,389,599
Accumulated Surplus (Note 13)	77,592,473	79,105,880

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	55,830,238	57,141,076	55,567,051
Tuition and Related Fees	870,800	738,960	541,636
School Generated Funds	1,145,825	873,668	1,253,223
Complementary Services (Note 11)	606,828	657,228	601,461
External Services (Note 12)	273,500	222,219	260,591
Other	733,600	1,019,596	748,019
Total Revenues (Schedule A)	59,460,791	60,652,747	58,971,981
EXPENSES			
Governance	257,775	226,237	240,232
Administration	2,386,330	2,302,953	2,273,585
Instruction	42,388,402	40,565,933	41,161,070
Plant	12,626,153	11,905,124	9,736,638
Transportation	4,670,386	4,216,325	4,544,246
Tuition and Related Fees	254,980	197,401	209,167
School Generated Funds	1,005,586	772,482	1,163,538
Complementary Services (Note 11)	1,494,499	1,332,897	1,381,954
External Services (Note 12)	366,580	326,218	353,955
Other	317,094	320,584	374,593
Total Expenses (Schedule B)	65,767,785	62,166,154	61,438,978
Operating Deficit for the Year	(6,306,994)	(1,513,407)	(2,466,997)
Accumulated Surplus from Operations, Beginning of Year	79,105,880	79,105,880	81,572,877
Accumulated Surplus from Operations, End of Year	72,798,886	77,592,473	79,105,880

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	6,716,281	6,716,281	7,125,279
Changes During the Year			
Operating Deficit for the Year	(6,306,994)	(1,513,407)	(2,466,997)
Acquisition of Tangible Capital Assets (Schedule C)	(1,903,445)	(1,480,625)	(2,412,762)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	14,000	11,668	94,897
Net Gain on Disposal of Capital Assets (Schedule C)	(14,000)	(11,668)	(51,346)
Amortization of Tangible Capital Assets (Schedule C)	4,278,591	4,229,111	4,358,786
Net Acquisition of Inventory of Supplies	-	67	38,345
Net Change in Other Non-Financial Assets	-	(115,471)	30,079
Change in Net Financial Assets	(3,931,848)	1,119,675	(408,998)
Net Financial Assets, End of Year	2,784,433	7,835,956	6,716,281

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, 2020

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(1,513,407)	(2,466,997)
Add Non-Cash Items Included in Deficit (Schedule D)	4,217,443	4,307,440
Net Change in Non-Cash Operating Activities (Schedule E)	(847,280)	505,131
Cash Provided by Operating Activities	1,856,756	2,345,574
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,480,625)	(2,412,762)
Proceeds on Disposal of Tangible Capital Assets	11,668	94,897
Cash Used by Capital Activities	(1,468,957)	(2,317,865)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(642,896)	(642,047)
Proceeds on Disposal of Portfolio Investments	742,144	845,272
Cash Provided by Investing Activities	99,248	203,225
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(387,986)	(372,204)
Cash Used by Financing Activities	(387,986)	(372,204)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	99,061	(141,270)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	17,216,403	17,357,673
CASH AND CASH EQUIVALENTS, END OF YEAR	17,315,464	17,216,403

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	53,760,835	53,523,276	53,534,129
Other Ministry Grants	1,751,000	3,322,037	49,667
Total Ministry Grants	55,511,835	56,845,313	53,583,796
Other Provincial Grants	318,403	295,763	231,600
Total Operating Grants	55,830,238	57,141,076	53,815,396
Capital Grants			
Ministry of Education Capital Grants	-	-	1,751,655
Total Capital Grants	-	-	1,751,655
Total Grants	55,830,238	57,141,076	55,567,051
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	1,000	-	-
Federal Government and First Nations	719,800	588,960	541,636
Total Tuition Fees	720,800	588,960	541,636
Capital Fees			
Federal/First Nations Capital Fees	150,000	150,000	-
Total Capital Tuition and Fees	150,000	150,000	-
Total Tuition and Related Fees Revenue	870,800	738,960	541,636
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	202,200	111,710	199,506
Fundraising	557,400	434,624	542,673
Grants and Partnerships	47,000	45,033	44,599
Students Fees	182,850	149,262	239,462
Other	156,375	133,039	226,983
Total Non-Curricular Fees	1,145,825	873,668	1,253,223
Total School Generated Funds Revenue	1,145,825	873,668	1,253,223
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	593,328	593,328	587,561
Other Ministry Grants	-	50,000	-
Other Grants	13,500	13,900	13,900
Total Operating Grants	606,828	657,228	601,461
Total Complementary Services Revenue	606,828	657,228	601,461

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	150,000	150,000	150,000
Total Operating Grants	150,000	150,000	150,000
Fees and Other Revenue			
Other Revenue	123,500	72,219	110,591
Total Fees and Other Revenue	123,500	72,219	110,591
Total External Services Revenue	273,500	222,219	260,591
Other Revenue			
Miscellaneous Revenue	37,000	408,165	39,719
Sales & Rentals	357,600	378,392	346,463
Investments	325,000	221,371	267,832
Gain on Disposal of Capital Assets	14,000	11,668	94,005
Total Other Revenue	733,600	1,019,596	748,019
TOTAL REVENUE FOR THE YEAR	59,460,791	60,652,747	58,971,981

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	103,500	91,600	99,944
Professional Development - Board Members	18,800	7,832	15,137
Grants to School Community Councils	41,000	38,856	39,275
Elections	-	429	-
Other Governance Expenses	94,475	87,520	85,876
Total Governance Expense	257,775	226,237	240,232
Administration Expense			
Salaries	1,690,543	1,720,385	1,639,420
Benefits	231,166	234,687	224,312
Supplies & Services	243,705	207,090	206,274
Non-Capital Furniture & Equipment	5,950	3,808	6,490
Building Operating Expenses	30,000	23,659	39,963
Communications	25,900	26,614	25,548
Travel	41,800	16,926	29,347
Professional Development	36,785	15,981	41,446
Amortization of Tangible Capital Assets	80,481	53,803	60,785
Total Administration Expense	2,386,330	2,302,953	2,273,585
Instruction Expense			
Instructional (Teacher Contract) Salaries	29,296,422	28,479,370	28,935,808
Instructional (Teacher Contract) Benefits	1,404,373	1,437,492	1,433,257
Program Support (Non-Teacher Contract) Salaries	6,018,180	5,704,375	5,605,209
Program Support (Non-Teacher Contract) Benefits	1,157,185	1,131,143	1,074,130
Instructional Aids	1,011,173	789,401	875,301
Supplies & Services	992,529	903,568	753,311
Non-Capital Furniture & Equipment	230,645	159,643	224,260
Communications	102,274	88,561	88,933
Travel	162,064	83,287	120,341
Professional Development	315,693	150,005	205,570
Student Related Expense	358,212	175,531	321,337
Amortization of Tangible Capital Assets	1,339,652	1,463,557	1,523,613
Total Instruction Expense	42,388,402	40,565,933	41,161,070

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,109,107	2,859,800	2,997,558
Benefits	594,323	555,161	567,466
Supplies & Services	11,250	2,622	38,206
Non-Capital Furniture & Equipment	28,000	6,905	17,955
Building Operating Expenses	6,668,450	6,414,873	3,881,079
Communications	19,250	11,048	12,098
Travel	135,000	123,566	148,824
Professional Development	23,000	1,274	13,826
Amortization of Tangible Capital Assets	2,037,773	1,929,875	2,059,626
Total Plant Operation & Maintenance Expense	12,626,153	11,905,124	9,736,638
Student Transportation Expense			
Salaries	1,984,237	1,875,942	1,896,369
Benefits	399,383	383,510	379,185
Supplies & Services	903,050	643,150	906,843
Non-Capital Furniture & Equipment	412,900	410,550	503,282
Building Operating Expenses	84,500	89,192	83,171
Communications	25,450	19,350	19,523
Travel	9,120	6,474	9,888
Professional Development	11,800	1,939	11,596
Contracted Transportation	40,500	21,677	37,984
Amortization of Tangible Capital Assets	799,446	764,541	696,405
Total Student Transportation Expense	4,670,386	4,216,325	4,544,246
Tuition and Related Fees Expense			
Tuition Fees	254,980	197,401	209,167
Total Tuition and Related Fees Expense	254,980	197,401	209,167
School Generated Funds Expense			
Academic Supplies & Services	8,500	8,483	5,864
Cost of Sales	491,700	356,880	503,384
School Fund Expenses	505,386	407,119	654,290
Total School Generated Funds Expense	1,005,586	772,482	1,163,538

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	479,918	439,290	405,179
Program Support (Non-Teacher Contract) Salaries & Benefits	758,909	742,859	738,847
Instructional Aids	25,900	22,319	29,311
Supplies & Services	-	6,715	25
Communications	2,300	3,839	1,530
Travel	18,500	10,450	18,591
Professional Development (Non-Salary Costs)	8,000	3,118	7,382
Student Related Expenses	182,802	90,103	165,801
Amortization of Tangible Capital Assets	18,170	14,204	15,288
Total Complementary Services Expense	1,494,499	1,332,897	1,381,954
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	148,861	144,094	145,292
Supplies & Services	213,000	178,512	204,848
Non-Capital Furniture & Equipment	1,000	-	103
Travel	650	481	643
Amortization of Tangible Capital Assets	3,069	3,131	3,069
Total External Services Expense	366,580	326,218	353,955
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,750	6,240	1,808
Interest on Capital Loans	314,344	314,344	330,126
Total Interest and Bank Charges	317,094	320,584	331,934
Loss on Disposal of Tangible Capital Assets	-	-	42,659
Total Other Expense	317,094	320,584	374,593
TOTAL EXPENSES FOR THE YEAR	65,767,785	62,166,154	61,438,978

North East School Division No. 200

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Computer			
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	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
Additions/Purchases	-	5,698	-	-	686,468	154,909	171,643	446,413	15,494	1,480,625	2,412,762
Disposals	-	-	-	-	(157,620)	(19,922)	(695,573)	(1,450,090)	(50,741)	(2,373,946)	(1,947,172)
Closing Balance as of August 31	254,128	1,436,227	99,332,947	1,990,876	9,550,274	1,514,661	3,844,023	3,576,675	131,308	121,631,119	122,524,440
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	N/A	506,059	38,293,550	1,276,190	5,317,334	879,691	2,170,987	2,451,967	85,188	50,980,966	48,525,801
Amortization of the Period	-	66,317	1,701,072	77,760	699,476	188,763	453,960	1,005,353	36,410	4,229,111	4,358,786
Disposals	-	-	-	-	(157,620)	(19,922)	(695,573)	(1,450,090)	(50,741)	(2,373,946)	(1,903,621)
Closing Balance as of August 31	N/A	572,376	39,994,622	1,353,950	5,859,190	1,048,532	1,929,374	2,007,230	70,857	52,836,131	50,980,966
Net Book Value											
Opening Balance as of September 1	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
Closing Balance as of August 31	254,128	863,851	59,338,325	636,926	3,691,084	466,129	1,914,649	1,569,445	60,451	68,794,988	71,543,474
Change in Net Book Value	-	(60,619)	(1,701,072)	(77,760)	(13,008)	(33,854)	(282,317)	(558,940)	(20,916)	(2,748,486)	(1,989,575)
Disposals											
Historical Cost	-	-	-	-	157,620	19,922	695,573	1,450,090	50,741	2,373,946	1,947,172
Accumulated Amortization	-	-	-	-	157,620	19,922	695,573	1,450,090	50,741	2,373,946	1,903,621
Net Cost	-	-	-	-	-	-	-	-	-	-	43,551
Price of Sale	-	-	-	-	4,521	6,050	1,097	-	-	11,668	94,897
Gain on Disposal	-	-	-	-	4,521	6,050	1,097	-	-	11,668	51,346

North East School Division No. 200
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,229,111	4,358,786
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(11,668)	(51,346)
Total Non-Cash Items Included in Deficit	4,217,443	4,307,440

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(1,058,966)	428,273
Increase (Decrease) in Accounts Payable and Accrued Liabilities	421,417	(31,446)
Increase in Liability for Employee Future Benefits	62,100	35,300
Increase (Decrease) in Deferred Revenue	(156,427)	4,580
Decrease in Inventory of Supplies for Consumption	67	38,345
Decrease (Increase) in Prepaid Expenses	(115,471)	30,079
Total Net Change in Non-Cash Operating Activities	(847,280)	505,131

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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 \$829,800 (2019 - \$767,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$52,836,131 (2019 - \$50,980,966) 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, 2020

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 seven Guaranteed Investment Certificates. 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, 2020

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 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

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, 2020

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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

ii) 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) 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 recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
LBC Trust GIC Due 09/19/2019 2.02%	\$ -	\$ 102,100
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
Royal Trust Co. GIC Due 09/28/2020 2.50%	102,015	-
Bank of Montreal GIC Due 11/04/2020 2.15%	101,027	-
BMO Mortgage Corp. GIC Due 11/09/2020 2.40%	98,484	-
Bank of Nova Scotia GIC Due 12/03/2020 2.09%	100,891	-
Bank of Montreal GIC Due 12/07/2020 2.10%	100,902	-
General Bank of CDA GIC Due 03/08/2021 2.66%	96,341	-
Home Trust Company GIC Due 06/29/2021 3.05%	43,236	-
Total portfolio investments reported at cost and amortized cost	\$ 642,896	\$ 742,144

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 74,139	\$ 152,098	\$ -	\$ -	\$ 226,237	\$ 240,232
Administration	1,955,072	294,078	-	53,803	2,302,953	2,273,585
Instruction	36,752,380	2,349,996	-	1,463,557	40,565,933	41,161,070
Plant	3,414,961	6,560,288	-	1,929,875	11,905,124	9,736,638
Transportation	2,259,452	1,192,332	-	764,541	4,216,325	4,544,246
Tuition and Related Fees	-	197,401	-	-	197,401	209,167
School Generated Funds	-	772,482	-	-	772,482	1,163,538
Complementary Services	1,182,149	136,544	-	14,204	1,332,897	1,381,954
External Services	144,094	178,993	-	3,131	326,218	353,955
Other	-	-	320,584	-	320,584	374,593
TOTAL	\$ 45,782,247	\$ 11,834,212	\$ 320,584	\$ 4,229,111	\$ 62,166,154	\$ 61,438,978

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. HUB International Limited, 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, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period	1.54%	1.93%
Future salary adjustments - Teachers	2.50%	2.50%
Future salary adjustments - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 761,100	\$ 623,300
Current period service cost	62,400	50,700
Interest cost	15,700	19,800
Benefit payments	(16,500)	(28,800)
Actuarial losses	41,900	96,100
Accrued Benefit Obligation - end of year	864,600	761,100
Unamortized net actuarial gains (losses)	(34,800)	6,600
Liability for Employee Future Benefits	\$ 829,800	\$ 767,700

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

Expense for Employee Future Benefits	2020	2019
Current period service cost	\$ 62,400	\$ 50,700
Amortization of net actuarial loss (gain)	500	(6,400)
Benefit cost	62,900	44,300
Interest cost	15,700	19,800
Total Employee Future Benefits Expense	\$ 78,600	\$ 64,100

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:

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	395	6	401	416
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	\$ 2,906,934	\$ 19,598	\$ 2,926,532	\$ 2,941,802

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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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.

Details of the MEPP are as follows:

	2020	2019
Number of active School Division members	401	417
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	\$ 1,068,139	\$ 1,083,678
School Division contributions for the year	\$ 1,068,139	\$ 1,083,678
Actuarial extrapolation date	DEC/31/2019	DEC/31/2018
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

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:

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 1,352,245	\$ -	\$ 1,352,245	\$ 293,279	\$ -	\$ 293,279
Total Accounts Receivable	\$ 1,352,245	\$ -	\$ 1,352,245	\$ 293,279	\$ -	\$ 293,279

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 1,046,110	\$ 1,094,087
Supplier Payments	1,810,019	1,286,474
Other (utilities)	101,601	155,752
Total Accounts Payable and Accrued Liabilities	\$ 2,957,730	\$ 2,536,313

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2020	2019
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)	\$ 7,344,851	\$ 7,732,837
Total Long-Term Debt		\$ 7,344,851	\$ 7,732,837

Future principal repayments over the next 5 years are estimated as follows:	
	Capital Loan
2021	\$ 404,438
2022	439,463
2023	458,097
2024	477,522
2025	497,770
Thereafter	5,067,561
Total	\$ 7,344,851

Principal and interest payments on the long-term debt are as follows:		
	2020	2019
Principal	\$ 387,986	\$ 372,204
Interest	314,344	330,126
Total	\$ 702,330	\$ 702,330

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Capital projects:				
Federal capital tuition	\$ 480,723	\$ 7,607	\$ (150,000)	\$ 338,330
Total capital projects deferred revenue	480,723	7,607	(150,000)	338,330
Non-Capital deferred revenue:				
Rental Revenue	6,913	3,680	(6,913)	3,680
Caretaking fees	11,059	258	(11,059)	258
Total non-capital deferred revenue	17,972	3,938	(17,972)	3,938
Total Deferred Revenue	\$ 498,695	\$ 11,545	\$(167,972)	\$ 342,268

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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	2020	2019
Revenues:						
Operating Grants	\$ 643,328	\$ 13,900	\$ -	\$ -	\$ 657,228	\$ 601,461
Total Revenues	643,328	13,900	-	-	657,228	601,461
Expenses:						
Salaries & Benefits	535,680	646,469	-	-	1,182,149	1,144,026
Instructional Aids	15,652	6,667	-	-	22,319	29,311
Supplies and Services	44	-	-	6,671	6,715	25
Communications	293	3,546	-	-	3,839	1,530
Travel	1,206	9,244	-	-	10,450	18,591
Professional Development (Non-Salary Costs)	956	2,162	-	-	3,118	7,382
Student Related Expenses	13,395	44,518	12,735	19,455	90,103	165,801
Amortization of Tangible Capital Assets	11,607	2,597	-	-	14,204	15,288
Total Expenses	578,833	715,203	12,735	26,126	1,332,897	1,381,954
Excess (Deficiency) of Revenues over Expenses	\$ 64,495	\$ (701,303)	\$ (12,735)	\$ (26,126)	\$ (675,669)	\$ (780,493)

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:

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	2020	2019
Revenues:				
Operating Grants	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Fees and Other Revenues	72,219	-	72,219	110,591
Total Revenues	72,219	150,000	222,219	260,591
Expenses:				
Salaries & Benefits	144,094	-	144,094	145,292
Supplies and Services	28,512	150,000	178,512	204,848
Non-Capital Equipment	-	-	-	103
Travel	481	-	481	643
Amortization of Tangible Capital Assets	3,131	-	3,131	3,069
Total Expenses	176,218	150,000	326,218	353,955
Deficiency of Revenues over Expenses	\$ (103,999)	\$ -	\$ (103,999)	\$ (93,364)

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
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 71,543,474	\$ 1,480,625	\$ 4,229,111	\$ 68,794,988
Less: Debt owing on Tangible Capital Assets	7,732,837	-	387,986	7,344,851
	63,810,637	1,480,625	3,841,125	61,450,137
PMR maintenance project allocations (1)	2,167,163	1,754,169	995,315	2,926,017
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Designated Assets:				
Capital projects:				
Bus Fleet Renewal	682,132	706,000	682,132	706,000
Computer Software Replacement and Software Upgrade	98,037	330,000	-	428,037
Digital Projector Replacement	18,114	11,886	20,122	9,878
Furniture and Equipment Purchases	-	173,800	-	173,800
Hudson Bay School Project	35,489	-	-	35,489
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	174,132	-	-	174,132
Technology Upgrades	-	670,000	-	670,000
Vehicle Replacements	-	120,000	-	120,000
	1,794,817	2,011,686	702,254	3,104,249
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	150,000	150,000	5,671
School Budget Carryover	439,631	1,382,675	972,495	849,811
School Generated Funds	979,054	916,762	843,083	1,052,733
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Chemistry Labs in Schools – Chemical Clean-up	-	150,000	-	150,000
Contingency	4,975,600	-	150,000	4,825,600
	8,309,328	2,599,437	2,115,578	8,793,187
Unrestricted Surplus	2,973,379	57,745,117	59,450,169	1,268,327
Total Accumulated Surplus	\$ 79,105,880	\$ 65,591,034	\$ 67,104,441	\$ 77,592,473

- (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, 2019 and the Minister of Education on August 26, 2019.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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	
	2020	2019
Cash and short-term investments	\$ 187,561	\$ 189,286
Portfolio investments	487,917	479,916
Total Assets	675,478	669,202
Revenues		
Contributions and donations	8,903	10,265
Interest on investments	14,206	13,203
	<u>23,109</u>	<u>23,468</u>
Expenses		
Scholarships paid	16,833	12,350
	<u>16,833</u>	<u>12,350</u>
Excess of Revenues over Expenses	6,276	11,118
Trust Fund Balance, Beginning of Year	669,202	658,084
Trust Fund Balance, End of Year	\$ 675,478	\$ 669,202

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.
- 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.
- Ultimate Recipient Agreement for the Climate Action Incentive Fund (CAIF) expiring on March 31, 2021.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

	Hudson Bay Child Care Co-operative	Tisdale RecPlex Daycare	Operating Agreement for Joint Facility	Cumberland Regional College	Town of Hudson Bay	CAIF Funding Program
2021	\$ 12,480	\$ 4,145	\$ 97,809	\$ 88,004	\$ 4,822	\$ 43,736
2022	12,730	4,228	97,809	88,004	4,822	-
2023	12,984	4,312	97,809	88,004	4,822	-
2024	13,244	4,399	97,809	88,004	4,822	-
2025	13,509	4,487	97,809	88,004	4,822	-
Thereafter	-	18,863	1,956,190	1,584,068	72,330	-
Total Contractual Rights	\$ 64,947	\$ 40,434	\$ 2,445,235	\$ 2,024,088	\$ 96,440	\$ 43,736

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Xerox Canada Ltd. photocopier operating lease obligation
- Ultimate Recipient Agreement for the Climate Action Incentive Fund (CAIF) project at Reynolds Central School for furnace replacement.

	Xerox Canada Ltd.	CAIF Funding Program
Future minimum payments:		
2021	\$ 117,521	\$ 43,736
2022	117,521	-
2023	29,380	-
Total Obligations	\$ 264,422	\$ 43,736

18. COMPARATIVE INFORMATION

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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.

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, 2020 was:

August 31, 2020					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 1,126,253	\$ 1,114,638	\$ -	\$ -	\$ 11,615
Net Receivables	\$ 1,126,253	\$ 1,114,638	\$ -	\$ -	\$ 11,615

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, 2020					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,957,730	\$ 2,957,730	\$ -	\$ -	\$ -
Long-term debt	7,344,851	200,119	204,319	1,872,852	5,067,561
Total	\$ 10,302,581	\$ 3,157,849	\$ 204,319	\$ 1,872,852	\$ 5,067,561

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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, 2020.

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.

20. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.



NESD Board of Education

Meeting Date: November 24, 2020

Topic: Financial Information for the year ending August 31, 2020

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 2019-20 year end. A draft of this report was provided to the Board at the October Committee of the Whole meeting.

CURRENT STATUS

Please find attached the financial report for the year ending August 31, 2020.

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, 2020.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 19, 2020	<ul style="list-style-type: none"> 2019-20 Financial Report



North East School Division

Box 6000, 402 Main St.
Melfort, SK S0E 1A0

Phone: (306) 752-5741
Fax: (306) 752-1933

Toll Free: 1-888-752-5741
Website: www.nesd.ca

TO: Board of the North East School Division

FROM: Wanda McLeod, CPA, CA

DATE: November 19, 2020

RE: Financial Report for Year Ended August 31, 2020

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

Overall, the school division has used approximately \$4.0 million 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

Grants

The provincial grants totaled approximately \$57.1 million at year end which is approximately \$1.3 million over budget. This amount includes the operating and other Ministry of Education grants. Due to a reclassification by the Ministry of Education in 2019-20, all of this revenue is considered operating revenue. In past financial statements, Preventative Maintenance and Renewal grants from the Ministry were considered capital revenue.

The following were recognized as grant revenues that were not included in the 2019-20 budget: \$1.2 million for the Provincial Economic Stimulus Funding and approximately \$300,000 for the Climate Action Incentive Fund Grant.

Due to the September 30, 2019 enrolment being less than projections, the operating grant revenue was approximately \$300,000 less than budget. This number takes into account the grant calculations for the federally funded students and the students who were enrolled in the Adult Basic Education Program at Cumberland College. The Miner Creek Colony School was operational in January 2020 and the revenue related to this addition was not included in the budget.

Tuition and Related Fees

The tuition and related fee revenues is under budget by approximately \$131,800. There were less federally funded students enrolled at North East School Division from September 2019 to June 2020 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.

The tuition and related fees are more than the 2018-19 amounts because the MUCC washroom renovations were funded with \$150,000 of the federal tuition deferred revenue during 2019-20. There was no similar project during 2018-19.

School Generated Funds

The school generated revenues are at 76% of the 2019-20 budget. Due to the COVID-19 pandemic, as of March 20, 2020, there were no students in the classrooms. As a result, there was minimal activity from March to June 2020. School generated revenues are mainly student fees, grants and fundraising at the school level.

Complementary Services

Complementary service revenues are at 108% of the budgeted amount. The budgeted amount for complementary service revenue represents the provincial grants for the pre-kindergarten programs. During 2019-20, the Ministry of Education provided an Early Learning Intensive Support grant of \$50,000 to the school division that was not included in the budget.

External Services

External services revenues have \$222,219 or 81% 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 less than budget. This is due to the COVID-19 pandemic and no cafeteria sales from mid-March to the end of June as there were no students in the schools during this time.

Other Revenue

Other revenue is at 139% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. Interest income was under budget, due to an unexpected decrease in interest rates due to the COVID-19 pandemic. The gym roof at the Carrot River Junior Senior High School was damaged during a hail/wind storm in July 2020 and the insurance proceeds were reported in this area. There were two payments received for the 2019-20 Distribution of Excess Capital from the SSBA insurance plan. The payments were not anticipated at budget time.

Expenses

Governance

Governance is at 88% of the budgeted amount. Due to the COVID-19 pandemic: the SSBA Spring Assembly was cancelled so there were less professional development and remuneration costs and board meetings were held virtually from March through August 2020 which saved travel costs. The SSBA membership dues were less than anticipated at budget time.

Administration

Administration expenses is at 97% of the budgeted amount.

Instruction

Total instruction expenses are at 96% of the budgeted amount. Due to the large budget dollar amount for this area, this equates to approximately \$1.8 million under budget.

The following expenses were under budget because of the COVID-19 pandemic and students not being in the schools from mid-March to the end of June:

- Casual non-teacher salaries (e.g. casual education assistants not working during mid-March-June);
- Substitute teachers – professional development (a portion also under budget because of normal operations);
- Substitute teachers – other;
- School decentralized budget lines;
- Teachers’ salaries (temporary contracts were not extended and positions were not back-filled).

Expenses that were under budget due to normal operations:

- Professional development (both substitute costs and non-salary costs);
- Educational assistants’ salaries.

Plant

Overall the plant expenses are at 94% of the budget or approximately \$721,000 under budget. Classroom instruction being suspended as of March 20, 2020 due to the COVID-19 pandemic resulted in expenses being less than budget in the following areas: casual caretaking expenses and utility expenses. There were two positions in the facilities department that were included in the 2019-20 budget but the positions were not replaced during the year. There were less general maintenance projects completed at the schools compared to budget. The school division is starting to experience the electricity cost savings due to the light bulbs in all of the schools being replaced with LED lighting. Amortization expense (a non-cash expense) was also under budget.

Student Transportation

Student transportation is at 90% of the budgeted amount.

Classroom instruction being suspended due to the COVID-19 pandemic resulted in expenses being less than budget in the following areas: fuel for the school buses and casual bus driver expenses.

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. The operating grant provides funding for the students that attend this program at Cumberland College.

School Generated Funds

The school generated expenses are at 77% of the budget (compared to 121% of the budget in the prior year). Due to the COVID-19 pandemic, as of March 20, 2020, there were no students in the classrooms. As a result, there was minimal activity from March to June 2020. School generated revenues are mainly student fees, grants and fundraising at the school level.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 89% of the budgeted amount. Due to the COVID-19 pandemic and no students in the classrooms from mid-March to the end of June, there were less materials and supplies purchased for the prekindergarten classrooms. The salary and benefit costs were also under budget for prekindergarten. The budget for 2020-21 was adjusted for this oversight in the number of full time equivalent positions that need to be included.

External Services

External services are at 89% 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). Due to no students in the classrooms, there were no cafeteria sales from mid-March to the end of June so no cafeteria expenses were needed during this time period.

Other Expenses

Other expenses are at 101% of the budget.

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 \$1.5 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, 2020

	2019-20				2018-19			
	Budget 2019-20	Actual 2019-20	Variance	%	Budget 2018-19	Actual 2018-19	Variance	%
REVENUES								
Grants	\$ 55,830,238	\$ 57,141,076	\$ (1,310,838)	102%	\$ 55,199,772	\$ 55,567,051	\$ (367,279)	101%
Tuition and Related Fees	870,800	738,960	131,840	85%	710,400	541,636	168,764	76%
School Generated Funds	1,145,825	873,668	272,157	76%	982,950	1,253,223	(270,273)	127%
Complementary Services	606,828	657,228	(50,400)	108%	600,996	601,461	(465)	100%
External Services	273,500	222,219	51,281	81%	280,000	260,591	19,409	93%
Other Revenue	733,600	1,019,596	(285,996)	139%	642,000	748,019	(106,019)	117%
Total Revenues	\$ 59,460,791	\$ 60,652,747	\$ (1,191,956)	102%	\$ 58,416,118	\$ 58,971,981	\$ (555,863)	101%
EXPENSES								
Governance	\$ 257,775	\$ 226,237	\$ 31,538	88%	\$ 241,900	\$ 240,232	\$ 1,668	99%
Administration	2,386,330	2,302,953	83,377	97%	2,289,287	2,273,585	15,702	99%
Instruction	42,388,402	40,565,933	1,822,469	96%	42,043,682	41,161,070	882,612	98%
Plant	12,626,153	11,905,124	721,029	94%	9,960,118	9,736,638	223,480	98%
Transportation	4,670,386	4,216,325	454,061	90%	4,479,089	4,544,246	(65,157)	101%
Tuition and Related Fees	254,980	197,401	57,579	77%	289,750	209,167	80,583	72%
School Generated Funds	1,005,586	772,482	233,104	77%	963,573	1,163,538	(199,965)	121%
Complementary Services	1,494,499	1,332,897	161,602	89%	1,483,259	1,381,954	101,305	93%
External Services	366,580	326,218	40,362	89%	387,851	353,955	33,896	91%
Other Expenses	317,094	320,584	(3,490)	101%	332,876	374,593	(41,717)	113%
Total Expenses	\$ 65,767,785	\$ 62,166,154	\$ 3,601,631	95%	\$ 62,471,385	\$ 61,438,978	\$ 1,032,407	98%
Operating Deficit for the Year	\$ (6,306,994)	\$ (1,513,407)	\$ (4,793,587)		\$ (4,055,267)	\$ (2,466,997)	\$ (1,588,270)	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the year ended August 31, 2020

	<u>Budget 2019-20</u>	<u>Actual 2019-20</u>	<u>Variance</u>
OPERATING DEFICIT FOR THE YEAR	\$ (6,306,994)	\$ (1,513,407)	\$ 4,793,587
Tangible Capital Assets:			
(-) Purchases	(1,903,445)	(1,480,625)	422,820
(+) Proceeds from disposals	14,000	11,668	(2,332)
Long Term Debt:			
(-) Repayments of the year	(387,986)	(387,986)	-
(+) Debt issued during the year	-	-	-
Non-cash items:			
(+) Amortization expense	4,278,591	4,229,111	(49,480)
(+) Write-down of capital assets	-	-	-
(-) Gain on disposals of tangible capital assets	(14,000)	(11,668)	2,332
(+) Employee Future Benefits expenses	67,000	78,600	11,600
Other cash requirements:			
(-) Employee Future Benefits expected payments	(16,500)	(16,500)	-
DEFICIT CASH FOR THE YEAR	<u>\$ (4,269,334)</u>	<u>\$ 909,193</u>	<u>\$ 5,178,527</u>
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
School bus replacement (capital)	675,000	682,132	7,132
School generated funds	130,041	(73,679)	(203,720)
Contingency - LED Project	1,500,000	-	(1,500,000)
Contingency	398,528	-	(398,528)
Contingency - Carbon Tax costs	150,000	150,000	-
School carry forwards	70,000	(404,037)	(474,037)
Following Their Voices	25,000	-	(25,000)
Digital Projector Replacement	-	(20,122)	(20,122)
PMR - use of funds for projects	2,113,600	995,315	(1,118,285)
PMR - funding	(1,751,000)	(1,754,169)	(3,169)
NET CHANGE IN CASH POSITION	<u>\$ (958,165)</u>	<u>\$ 484,633</u>	<u>\$ 1,442,798</u>

<i>Actual Accumulated Surplus per Draft Financial Statements:</i>	Actual	Budget
Internally restricted and unrestricted at August 31, 2019	\$ 13,077,524	\$ 13,077,524
Internally restricted and unrestricted at August 31, 2020	<u>13,165,763</u>	<u>9,170,790</u>
Increase/(decrease) overall during 2019-20	<u>\$ 88,239</u>	<u>\$ (3,906,734)</u>
<i>Variance (more favorable position than expected)</i>		<u>\$ (3,994,973)</u>

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the year ended August 31, 2020

	Actual 2019-20	Budget 2019-20	Variance
Computer hardware (note 1)	446,413	772,280	(325,867)
School buses	686,468	675,000	11,468
Furniture and equipment (note 2)	171,643	251,115	(79,472)
Playground equipment and school land improvements (note 3)	5,698	179,550	(173,852)
Vehicles (note 4)	154,909	-	154,909
Computer software	15,494	25,500	(10,006)
	<hr/>		
Totals	<u>\$ 1,480,625</u>	<u>\$ 1,903,445</u>	<u>\$ (422,820)</u>

Notes:

1. There were 400 Chromebooks included in the 2019-20 budget that were ordered in June 2020 but will not be received until 2020-21. As a result, this \$110,000 cost will be reported in 2020-21. (A Board motion was made on August 25, 2020 to shift this cost to 2020-21.) Due to the COVID-19 pandemic, there were no students in the classroom from mid-March to June 2020. Consequently, there were less expenditures at the school level during this time.

2. The Facilities Department spent less than expected on caretaking equipment. There was less furniture and equipment purchased than expected at budget time by the prekindergarten programs.

3. Many of the playground projects were delayed during the COVID-19 pandemic while the students were not in the schools.

4. A multi-functional school activities bus was purchased by LP Miller Collegiate. This was not in the budget. On October 22, 2019, the Board approved \$38,000 of the cost of this purchase to be funded with the unrestricted accumulated surplus. The remainder of the funds were provided by the school. On January 21, 2020, the Board approved the purchase of a replacement vehicle for the Facilities Department. During the summer, a vehicle was purchased for the Student Services Department from the COVID-19 pandemic savings.

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the year ended August 31, 2020

	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	1,480,625	4,229,111	68,794,988
Less: Debt owing on TCA	7,732,837	-	387,986	7,344,851
	63,810,637	1,480,625	3,841,125	61,450,137
PMR maintenance project allocations	2,167,163	1,754,169	995,315	2,926,017
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Internally Restricted Surplus:				
Capital Projects:				
School Bus Replacement	682,132	706,000	682,132	706,000
Computer Software Replacement and Software Upgrade	98,037	330,000	-	428,037
Digital Projector Replacement	18,114	11,886	20,122	9,878
Furniture and equipment purchases		173,800		173,800
Hudson Bay Community School Project	35,489	-	-	35,489
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	174,132	-	-	174,132
Technology Upgrades		670,000	-	670,000
Vehicle Replacements	-	120,000	-	120,000
	1,794,817	2,011,686	702,254	3,104,249
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	150,000	150,000	5,671
School Budget Carryover	439,631	1,382,675	972,495	849,811
School Generated Funds	979,054	916,762	843,083	1,052,733
School Improvement Initiative	63,861	-	-	63,861
Chemistry Lab in Schools - Chemical Clean-up		150,000	-	150,000
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Contingency	4,975,600	-	150,000	4,825,600
	8,309,328	2,599,437	2,115,578	8,793,187
Unrestricted surplus	2,973,379	57,745,117	59,450,169	1,268,327
Totals	15,295,243	64,110,409	63,263,316	16,142,336



NESD Board of Education

Meeting Date: November 24, 2020

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, 2020. Reports must be submitted to the Ministry no later than November 30, 2020

CURRENT STATUS

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 2019-2020 Annual Report for the North East School Division No. 200 as presented.

PREPARED BY	DATE	ATTACHMENTS
Mark Jensen, Coordinator of Continuous Improvement & Reporting	Nov. 20, 2020	2019-20 NESD Annual Report



North East School Division #200

2019-20 Annual Report

Table of Contents

North East School Division #200	i
2019-20 Annual Report	i
School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile	6
Strategic Direction and Reporting	11
Demographics	30
Infrastructure and Transportation	33
Financial Overview	35
Appendix A – Payee List	37
Appendix B – Management Report and Audited Financial Statements	38

School Division Contact Information

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

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

Phone: 306-752-5741

Toll Free: 1-800-752-5741

Fax: 306-752-1933

Website: www.nesd.ca

Email: rempel.don@nesd.ca

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 2019-20 annual report. This report presents an overview of North East School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

[Click here to enter *Signature of Chairperson*.](#)

Marla Walton

Introduction

This annual report presents an overview of the North East School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020.

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.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

Governance

The Board of Education

The Education Act, 1995 gives the Board of Education authority to govern the school division.

The North East School Division is governed by a nine-person elected Board of Education. 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 to serve a four-year term. During the 2019-20 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)

*Following the sudden passing of Trustee Randy Ariss in December 2019, this seat on the Board of Education was vacant for the remainder of 2019-20.

A list of the remuneration paid to all board members in 2019-20 is provided in Appendix A.

School Community Councils

The Board of Education has established a School Community Council (SCC) for 20 of its schools in the North East School Division. Hutterian schools are not required to have an SCC. Following the establish of a school at Miner Creek in January 2020, there are now two schools in the division serving Huttterian students. 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, 2019*. In 2019-20, North East School Division had four schools where students who live on-reserve attend and pay tuition. These schools did not all always have First Nations representation on their respective SCCs.

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 2019-20, all of the SCCs participated in the development of these plans.

The Director of Education meets with School Community Councils by request, to provide orientation on their roles and responsibilities. The annual Board and Municipal School Community Council linkage was cancelled in the spring of 2020 due to COVID-19 and the closure of schools.

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 \$38,856 in funding for the SCCs in 2019-20.

School Division Profile

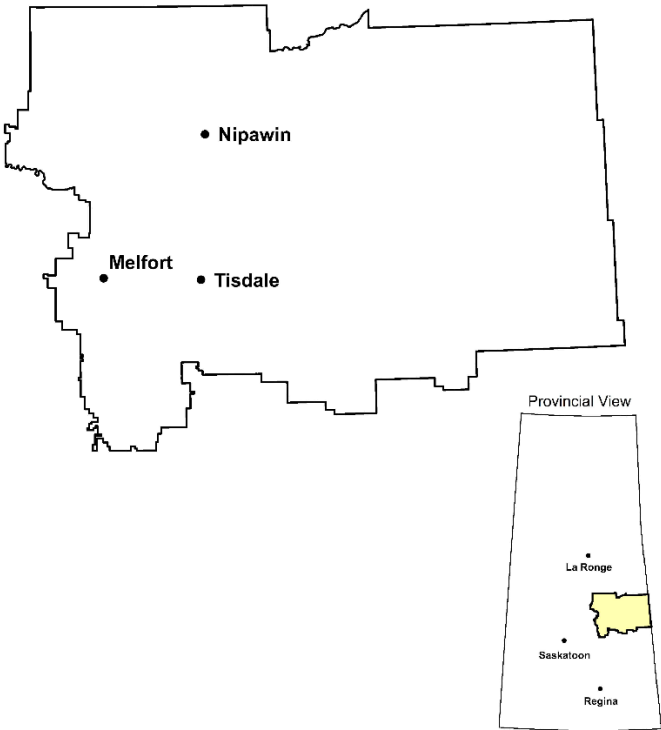
About Us

North East School Division is a rural school division with 22 schools located in 13 communities. The division is located in north east Saskatchewan and encompasses approximately 11,000 square kilometres. The schools within the division span a geographic area from Naicam in the south, Choiceland 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 central office being located in Melfort. The North East School Division serves two Hutterite colonies, Star City Colony and Miner Creek Colony (new during 2019-20) and interacts with five local First Nations: James Smith Cree Nation; Red Earth Cree Nation; Cumberland House Cree Nation; Shoal Lake Cree Nation; and Kinistin Saulteaux Nation.

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.

**North East
SD No. 200
August 2020**



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 (NESD) 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 Early Years 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. Some of the projects the Task Force is involved with are creating and compiling 0 - 18-month book bags for parents at their child's 18-month needle, providing literacy engagements in the North East, and providing awareness and education on early childhood development on their Facebook page.

In 2019-20, 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 works 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.

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 Grades' 8 and 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 (MOU) was signed between the Northeast School Division and the Saskatchewan Health Authority (SHA). The agreement continues to provide valuable opportunities for each agency to share mandates and priorities that is resulting in shared strategic planning. The processes outlined in the MOU that schools and SHA personnel must adhere to when providing shared service delivery are also producing optimal results.

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 promote safe and caring learning environments for educational institutions in the Northeast. It fosters timely sharing of information about students who pose a risk for violence towards themselves or others, which results in proactive interventions in response to the needs of the whole student.

North East School Division is in partnership with the development of the Nipawin and Area Early Years Family Resource Centre. This project came from the results of the Child and Family Forum hosted in Nipawin in April of 2017. In March 2019, the town of Nipawin was granted funding for Family Resource Center by the Government of Saskatchewan. The Nipawin Family Resource Centre leased a facility in downtown Nipawin and completed renovations by April 2020. Due to COVID-19, the center delayed its opening and started providing programming in August 2020. The Family Resource Center 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).

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 22 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. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- 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.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [*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 ESSP. *Inspiring Success* guides and informs 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 2019-20 school year, the 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 2019-20 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. Due to COVID-19, final assessments were not completed during supplemental learning from home. Therefore, there was no final data set submitted.

During the 2019-20 school year, the North East School Division conducted reading and writing sprints in an effort to improve reading and writing results. Grade 1 (reading) and Grade 4 and 7 (ELA) 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. Grade 4 ELA teachers entered year 2 of writing sprints and met every 3-4 weeks for four sessions. Grade 7 ELA teachers entered year 1 of writing sprints and met every 3-4 weeks for five sessions. Sessions continued until mid-March when schools were closed due to COVID-19.

The Grade 1 teachers participated in a Reading Awareness workshop in October to review phonological and phonemic awareness. From February to March the Grade 1 teachers participated in a reading sprint where they met three afternoons over four weeks to review their students reading skills and comprehension. Due to the pandemic and remote learning, the sprints did not have the opportunity to conclude their last session, nor measure their student reading growth during that time. The sprints resulted in immediate targeted intervention for their students.

In anticipation of reporting mathematics (Number Strand) scores for all students in grades 2, 5, and 8 in June 2020, Grade 8 mathematics teachers attended two Visible Learning Math workshops.

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.

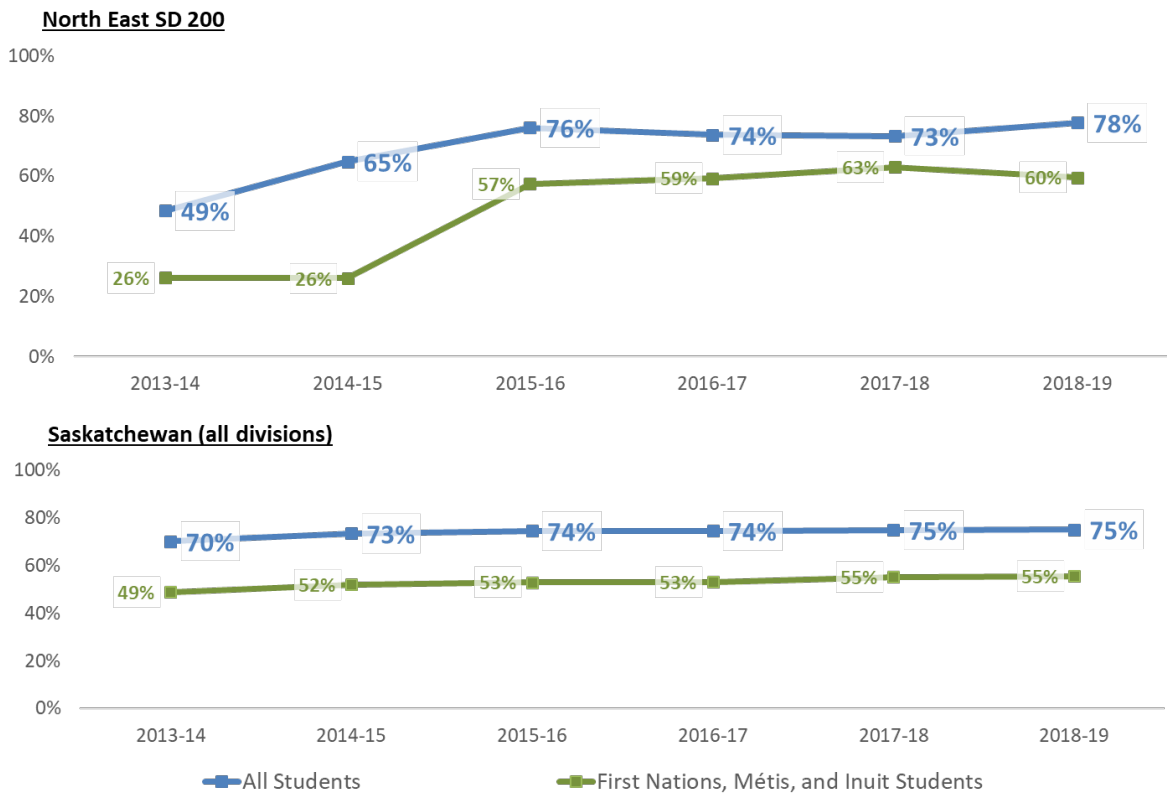
Measures for Reading at Grade Level

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 *Saskatchewan 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 3 students 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 data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19



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, 2020

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

Due to the COVID-19 pandemic response, data for 2019-20 is not available. Our most recent data from 2018-19 shows North East School Division having 77.7% of its Grade 3 students were reading at or above the Reading Level Benchmark. North East School Division continues to celebrate that this was the first time since reporting this measure that the NESD was 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%). 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 First Nations, Métis and Inuit (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. Our continued efforts and interventions are intended to ensure this achievement gap will close.

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 2020, 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 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).**

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>For the 2019-20 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"> • Create, maintain, and strengthen the NESD partnerships with Saskatoon Tribal Council and Kinistin Saulteaux First Nation through the revision of the Kinawind Partnership goals. • Explore opportunities to build cultural connections through invitations to Elders or Knowledge Keepers and seek opportunities for NESD staff and students to engage in cultural activities with the neighboring communities. • Support First Nations and Métis curricular programming and connections by initiating reconciliation projects, employing a Cree language teacher, and executing Following Their Voices (FTV) programming with authenticity and fidelity. • Increase First Nations and Métis voices for both students and parents. • Begin the process of creating a representative workforce policy and terms of reference.
<p>School division actions taken during the 2019-20 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 2019-20, NESD continued its work with its ISSI partners. This work included the updating of the Invitational Shared Services Initiative (ISSI) goals. The new goals and processes reflect holistic student growth and classroom teachers' strategies to support teachers. Staff and students attended cultural activities. Some of these activities included anti-oppressive professional development for the NESD and Kinistin Saulteaux First Nation school staffs.</p> <p>The presence in schools of Elders and Knowledge Keepers was increased to better support students and their learning. The work was supported by the NESD First Nations and Métis (FNM) consultant, Sharon Meyer. Additional funding was made available for honorariums for Elders and Knowledge Keepers. NESD students from three communities has the opportunity to participate in ceremonies and feasts with the Muskoday First Nation students and staff. NESD is very grateful for the generosity of Muskoday First Nation for providing this opportunity.</p> <p>In an effort to support reconciliation, six NESD schools shared their respective reconciliation projects with one another. A funding and sharing model was established to support and spread this fine work. A new FNM teacher advisory committee was established to support the division's direction and the schools' reconciliation projects. The division continues to recognize the potential of offering a Cree language class. This additional programming and staff placement remains in the planning phase. LP Miller Comprehensive School continued its work with Following Their Voices for the third consecutive year. Teachers continue to align their strategies with the school goals, while utilizing data to build stronger relationships with their students.</p> <p>All schools have been tasked with improving their engagement with First Nations and Métis students and parents in their planning. This has largely been done via School Community Councils. Since NESD was not able to participate in the spring version of the OurSCHOOL survey due to COVID-19 school closures, data to report is more limited. NESD continues to focus attention on the Sense of Belonging and Positive Relationships survey results for First Nations and Métis students for continued improvement.</p>

A committee of divisional representatives and First Nations and Métis partners was established with the purpose of developing a representative work force. This committee began with refining the representative work force policy and its terms of reference. Future data collection was planned to determine the current state of the division workforce.

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, 2019-20

Subject	All Students		Non-FNMI		FNMI	
	Province	North East	Province	North East	Province	North East
English Language Arts A 10 (Eng & Fr equiv)	75.1	79.9	78.5	80.1	62.9	78.5
English Language Arts B 10 (Eng & Fr equiv)	75.7	81.5	79.1	82.2	64.3	77.9
Science 10 (Eng & Fr equiv)	73.8	79.1	77.5	79.9	61.8	74.3
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	79.8	77.1	80.6	63.0	75.0
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	80.1	79.0	80.9	65.5	74.7
English Language Arts 20 (Eng & Fr equiv)	77.3	81.8	79.6	82.6	67.0	75.5
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	74.6	72.7	74.9	64.9	72.9
Math: Foundations 20 (Eng & Fr equiv)	77.4	80.6	79.1	81.2	67.8	73.8

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, 2020

Analysis of Results – Average Final Marks

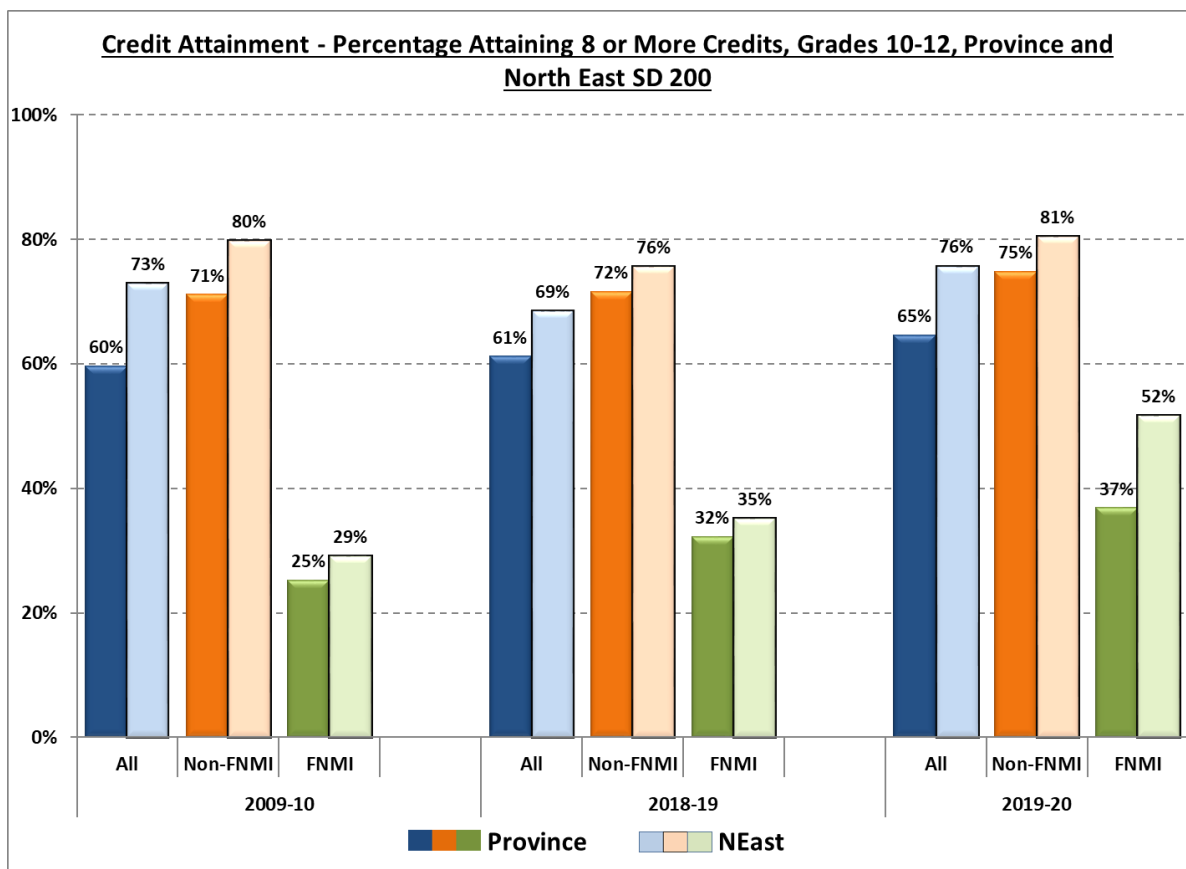
North East School Division is proud to continue to celebrate the academic accomplishments of its students. In 2019-20, the average final marks for all North East students exceeded the provincial results in all subject areas identified in the Average Final Marks for Selected Secondary-Level Courses. The 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 A 10 where the difference is only 1.6 percentage points. The largest gap this year occurred in Math Foundations 20 where the gap was 7.4 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 three-year 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, 2020

Analysis of Results – Credit Attainment

Overall, North East School Division witnessed an increase in credit attainment of all Grades 10-12 students earning eight or more credits from 2018-19 to 2019-20. Overall, 76% of all students in Grades 10-12 earned eight or more credits. The Non-FNMI students witnessed an increase from 76% up to 81% over the same time period. The self-identified FNMI subpopulation in the North East School Division increased from 35% to 52%. The North East School Division does note that in all three categories its students outperformed those of the province. These increases in 2019-20 compared to previous years were anticipated due in part to the provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, 2020. 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 too many self-identified FNMI students not achieving enough credits to graduate within a three-year time period.

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.
- 90% of students will have at least 80% attendance in 2019-20.

School division goals aligned with the Graduation Rates outcome

For the 2019-20 school year, North East School Division had the following goals aligned with the Graduation Rates outcome:

- Support social engagement through increasing student awareness of digital citizenship in the areas of digital health and wellness
- Support intellectual engagement through Visible Learning so that teachers can become evaluators of their own teaching.
- Support the creation, renewal and/or implementation of locally developed courses such as Legacy 30L and Active Living and Fitness Leadership 30L.
- Support the continued growth of students when creating and reflecting on their personal learning goals.
- Support the sharing and leveraging of successful initiatives emerging from schools in the areas of career/guidance planning and high school credit delivery and timetable efficiency.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

During 2019-20, NESD witnessed moderate growth in the usage of its Grade 5 and 7 digital citizenship resources. The creation of Grades K-8 resources to support the newly developed Responsible Use Policy began. Teacher collaborative spaces were made available for the vetting and sharing of digital lesson plans and projects.

NESD started its journey with Visible Learning in earnest during the 2019-20 school year. It began with the Mindframes survey for all staff, School Matrix assessment and reflection summaries for all schools, and a School Impact assessment for two high schools (MUCC, TMSS). More information on the Visible Learning work is referenced later in this report.

The NESD supported curriculum renewal with its teachers. Collective efforts were made to unpack outcomes and post resources for the following; Financial Literacy, Robotics and Animation, Commercial Cooking, Visual Arts, Drama, and Drafting.

The NESD introduced All About Me (AAM) software to its K-6 teachers and students. This program is similar to MyBlueprint because it serves as a digital portfolio and a goal setting and reflection tool for younger students. Access to students, parents, and administrators was supported through various professional development events. NESD witnessed an increase in students using interactive technology to track their learning progress.

NESD was proactive prior to the COVID-19 pandemic provincial response. Administrators and Career Guidance personnel from the large high school immersed

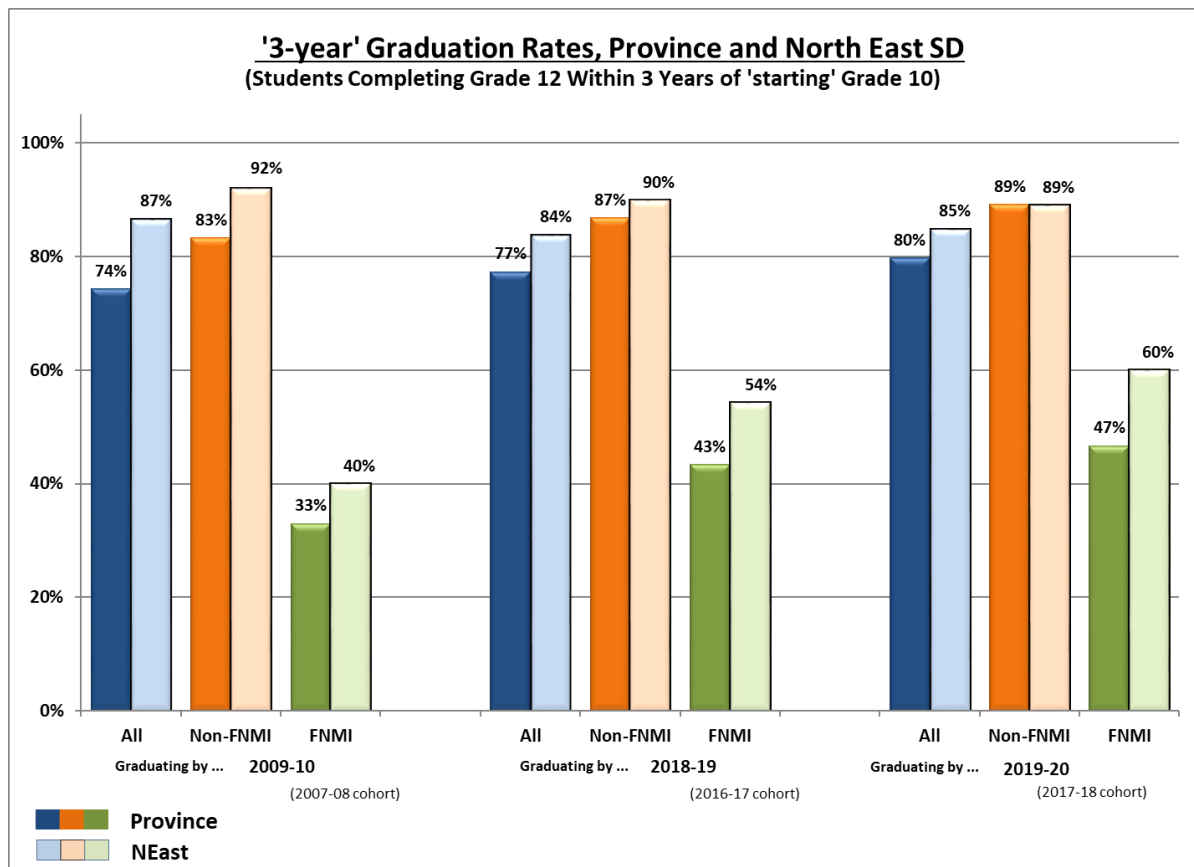
themselves into conversations and planning on how to deliver high school credits in a flexible and efficient manner. Block timetabling, cross-curricular homeroom approach, and online delivery were all explored during this time. This work proved worthwhile when planning for the upcoming school year.

Measures for Graduation Rates

Three-Year Graduation Rate

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 by the end of Grade 12. Three-year 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: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three 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, 2020

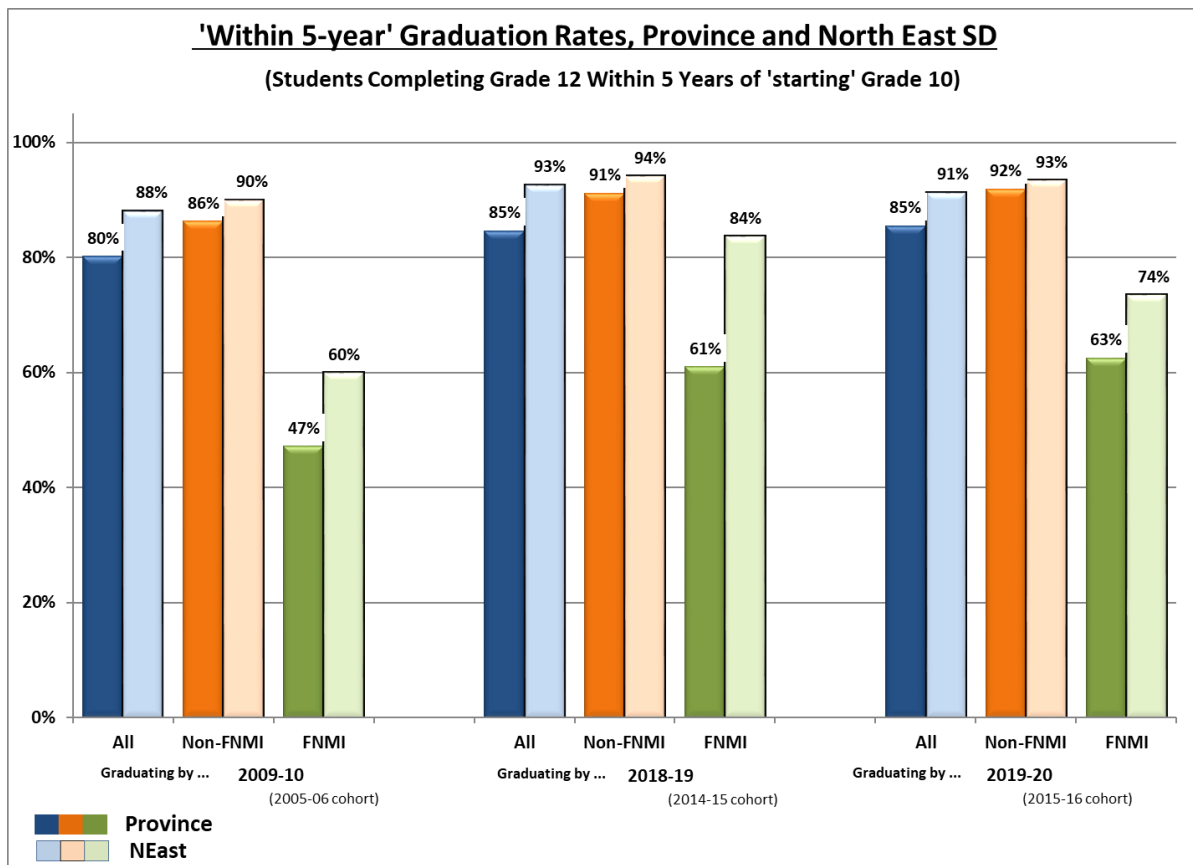
Analysis of Results – Three-Year Graduation Rates

In June 2020, 85% of all North East School Division’s students graduated within three years of entering Grade 10 in 2017-18, with 89% of Non-FNMI students and 60% of FNMI students graduating with the three-year window. NESD is proud to once again reach the provincial target of 85% for all students. It should be noted the overall rate and the FNMI increased, while the non-FNMI rate dropped slightly from the previous year but all values are still above the provincial averages for graduation rates. A continuing area of concern is the FNMI graduation rate being lower than the Non-FNMI graduation rate. 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: Within Five 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. Graduation rates within five years are one measure of the responsiveness 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 five years of entering Grade 10, which includes those who graduated within three and four years, along with provincial results in each of these categories.



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). 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, 2020

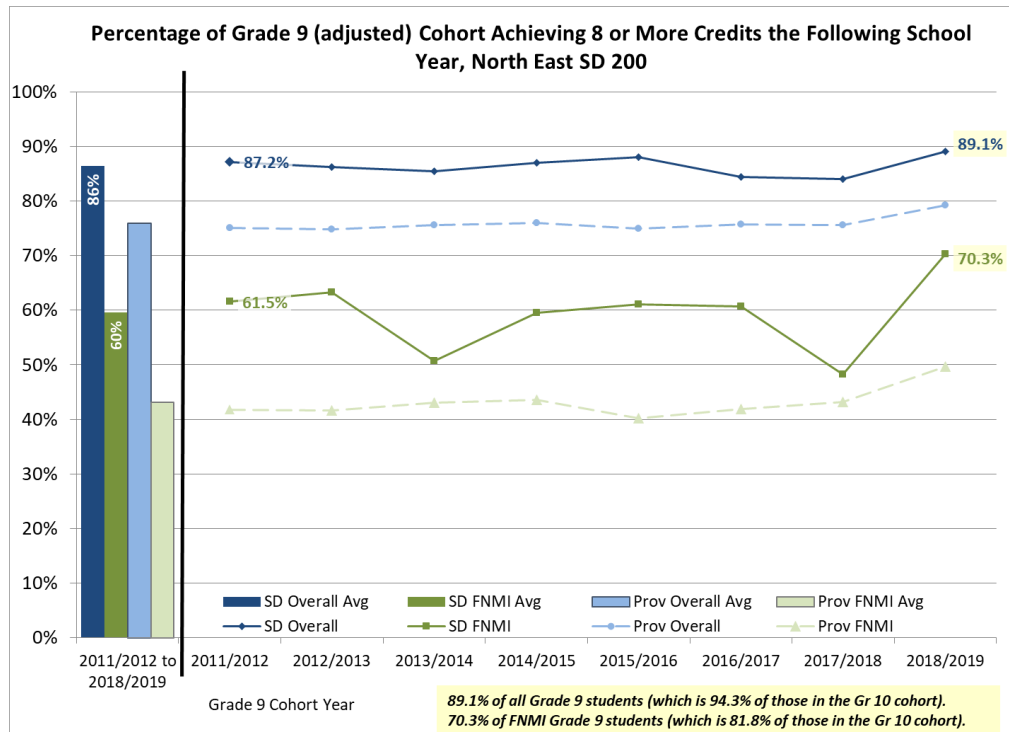
Analysis of Results – Graduation Rates 'within five-years'

In June 2020, 91% of all North East School Division's students graduated within five years of entering Grade 10 in 2015-16, with 93% of Non-FNMI students and 74% of FNMI students graduating with the five-year window. NESD is proud to continue to reach the provincial target of 90% for all students, however this overall rate is 2% lower than the previous year of 93%, which is attributable to both the Non-FNMI graduation rate and the FNMI graduation rate decreasing. 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 continues 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 within three years of starting Grade 10.

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, 2020

Analysis of Results – Grade 9 to 10 Transition

North East School Division reports 89.1% of its students enrolled in Grade 10 for the first time in 2019-20 achieved 8 or more credits, while 70.3% of FNMI students achieved 8 or more credits. NESD is proud of the fact these are both well higher than the corresponding provincial results and much higher than the previous year. The overall percentage of 89.1% is 5% higher than the previous year and the FNMI rate of 70.3% is 22.1% higher than the previous year of 48.2%. Over the past 8 years, on average 86% of the NESD students and 60% 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. It is understood that the provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, 2020 likely contributed to the increase in credits earned in 2019-20 compared to previous years.

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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten.

School division goals aligned with the Early Years outcome

For the 2019-20 school year, North East School Division had the following goals aligned with the Early Years outcome:

- By June 2020, 90% of our students will be 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 engage in professional development on the Responsive Teaching Practice and Assessment document.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

The Prekindergarten and Kindergarten programs utilized 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 initiated literacy events. Division professional development provided Grade 1 teachers an opportunity to review reading readiness; and Prekindergarten and Kindergarten teachers focused their documentation and assessment in targeted areas from the EYE and curriculum.

Help Me Tell My Story (HMTMS) data collection was not completed due to COVID-19.

ECERS-3 was not completed due to COVID-19.

During 2019-20, 100% of North East School Division Prekindergarten and Kindergarten teachers received professional development on Responsive Teaching Practices and Assessment.

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

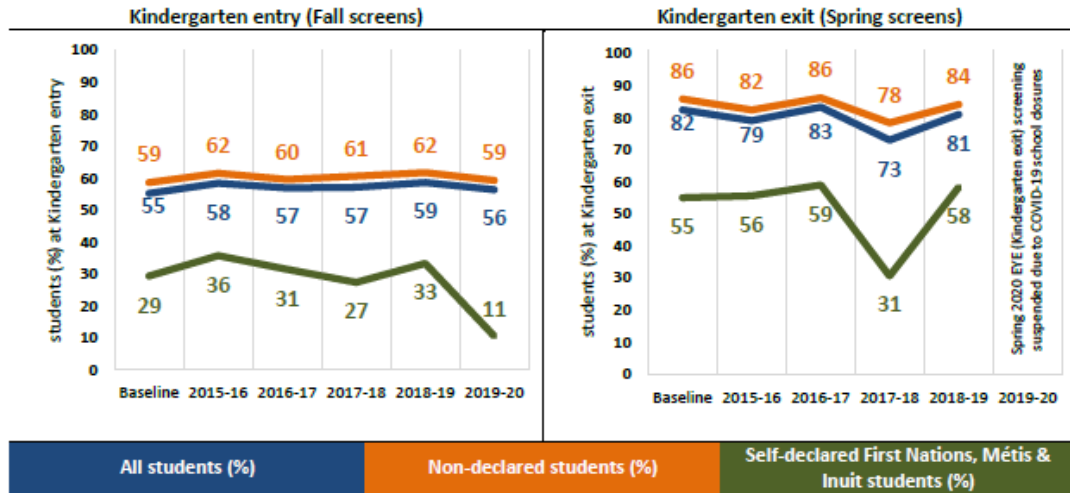
known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

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.

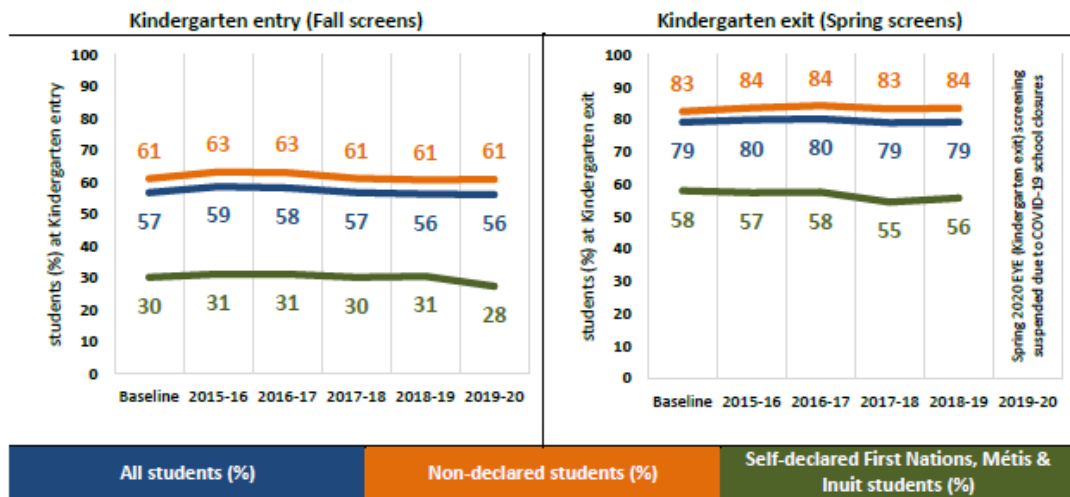
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

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

North East 200



Saskatchewan (all divisions)



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, 2020

Analysis of Results – Early Years Evaluation

Due to the COVID-19 pandemic response, the Spring screening did not occur for Kindergarten students. During the 2019-20 Fall screening, North East School Division reports only 56% of the Kindergarten children scored at Tier 1, the same value as in 2018-19. These results are the same as the provincial. This means at the beginning of the year over 44% of the Kindergarten children were experiencing some difficulty. As successful as that seems, the NESD has never reached the provincial target of having 90% of students exiting Kindergarten and ready for primary grades. North East School Division will need to continue efforts to support this cohort of students as they progress through school.

Visible Learning Project Area

The NESD will initiate a comprehensive multi-year plan geared towards job embedded teacher professional development, grounded in the best evidence of what strategies and innovations have the greatest impact on student progress and achievement.

School division goals aligned with local priority area

For the 2019-20 school year, North East School Division had the following goals aligned with the Visible Learning Priority Area:

- The NESD will coordinate teacher training to focus on a deliberate approach when building system wide capacity and connections to reinforce the change at the instructional core.
- Teacher teams will focus on transforming the critical inner system of interactions between teachers, students and content – the “instructional core”.

School division actions taken during the 2019-20 school year to support local priority area

During the 2019-20 school year, North East School Division supported professional development informed by John Hattie’s Visible Learning research. 2019-20 was the first full year of implementation, which is called the Awareness Phase. During this phase, professional development was delivered to the entire system of teachers, learning coaches, administrators and division leadership.

The Visible Learning journey began in May, 2019 when facilitators Dr. Julie Smith and Dr. Ray Smith met with all administrators and division leadership. The topic of the day was 10 Mindframes for Visible Learning Teaching for Success.

The entire division of teachers was introduced to Visible Learning through three separate professional development events held in Nipawin, Tisdale and Melfort on August 30, 2019. This Foundation Day explored the Resource Guide and 10 Mindframes for Visible Learning Teaching for Success.

On September 18, 2019, Ainsley Rose delivered the Evidence in Action 1 in-service to all administrators and Learning Coaches. This was followed by the Impact Coach Day 1 in-service for all Learning Coaches the next day.

On December 12, 2019, Ainsley Rose delivered the Evidence in Action 2 in-service to all administrators and Learning Coaches.

On March 16, 2020, all teachers participated in the professional development topic called Developing Visible Learners. This training was delivered virtually by Ainsley Rose as teachers and students were working remotely due to COVID-19. The following day, Ainsley Rose delivered Impact Coach Day 2 to the Impact Coaches. This was also delivered in a virtual format.

Local Measures for Visible Learning Priority

100% of the NESD schools completed a School Visible Learning Plan prior to the COVID-19 pandemic response. This plan included the topics About our School, Baseline Evidence Statements, Aspiration, Focus Areas, How will we get there? and Success Criteria. Following the completion of these plans, Learning Coaches developed

a Visible Learning Plan for themselves to serve as a compliment when supporting the School Visible Learning Plan.

Analysis of Results

The analysis of results was well underway in most locations prior to March 20, 2020. Baseline data was in the process of being collected to analyze learning cycles. Many locations were well versed with the concept of Effect Sizes in comparison to High Impact Instructional Strategies. Unfortunately, due to the COVID-19 pandemic response much of this data collection could not be completed. As well, due to the pandemic response NESD has temporarily paused the formal Visible Learning training and research. NESD plans to re-visit the fine work already started with the Visible Learning team as soon as it is feasible.

Demographics

Students

In 2019-20, 4,736 students were enrolled with the North East School Division. This is 55 students fewer than in 2018-19 (4,791 students) and 64 students fewer than in 2017-18 (4,800 students). Even though North East School Division only saw its enrollment drop by 55 students, this trend of lower student population is anticipated in upcoming as larger populations of students are enrolled at the senior grades versus the elementary grade levels.

North East School Division witnessed a decrease in the number of Self-Identified FNMI from 760 students in 2018-19 to 681 students in 2019-20. In 2019-20, North East School Division had 145 students classified as English as Additional Language, down very slightly from 146 in 2018-19. 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 146 students were enrolled. The school division sees the value in expanding this delivery model into other communities in the future.

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	365	380	318	313	337
1	376	390	394	343	326
2	374	383	385	394	339
3	355	381	385	380	387
4	362	370	377	398	378
5	348	367	376	379	395
6	338	365	350	367	370
7	375	345	369	358	375
8	355	364	348	360	355
9	375	363	376	354	364
10	363	400	367	390	370
11	389	363	370	352	362
12	432	419	385	403	378
Total	4,807	4,890	4,800	4,791	4,736

PreK	137	146	138	152	146
-------------	------------	------------	------------	------------	------------

Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	210	212	196	184	147
	4 to 6	132	168	173	198	183
	7 to 9	168	155	164	182	177
	10 to 12	172	177	158	196	174
	Total	682	712	691	760	681
English as an Additional Language	1 to 3	53	36	51	61	68
	4 to 6	39	33	41	46	46
	7 to 9	32	20	18	26	23
	10 to 12	27	29	15	13	<10
	Total	151	118	125	146	145

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 homebound 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.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.

Source: Ministry of Education, 2019

Staff

Job Category	FTEs
Classroom teachers	288.6
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	187.2
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	56.1
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	646.9

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, 2020

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
Miner Creek Colony School	K-8	Miner Creek Hutterite Colony
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	2019-20 Cost
All Buildings	LED Lighting Upgrade	Upgrade all existing lighting to LED lighting.	\$984,000
Brunswick School	Sidewalk Replacement	Joint project with the City of Melfort. Replaced sidewalk and built a sidewalk bump-out along Brunswick Avenue.	\$70,000
Carrot River High School	Roof Replacement	Replaced gym roof due to wind damage.	\$276,000
LP Miller Comprehensive School	Sewer Line & Building Controls Upgrade	Sewer line replacement. Upgraded building controls for energy efficiencies and better heat control.	\$470,000

LP Miller Comprehensive School	Roof Replacement	Roof replacement of Sections 3, 6, 20, 28 & 29.	\$620,000
Melfort & Unit Comprehensive Collegiate	Washroom Renovation	Renovated boys & girls washrooms to multi-use stalls.	\$198,000
Tisdale Middle & Secondary School	Roof Replacement	Roof replacement of Sections 1, 11 & 12	\$1,203,000
Total			\$3,821,000

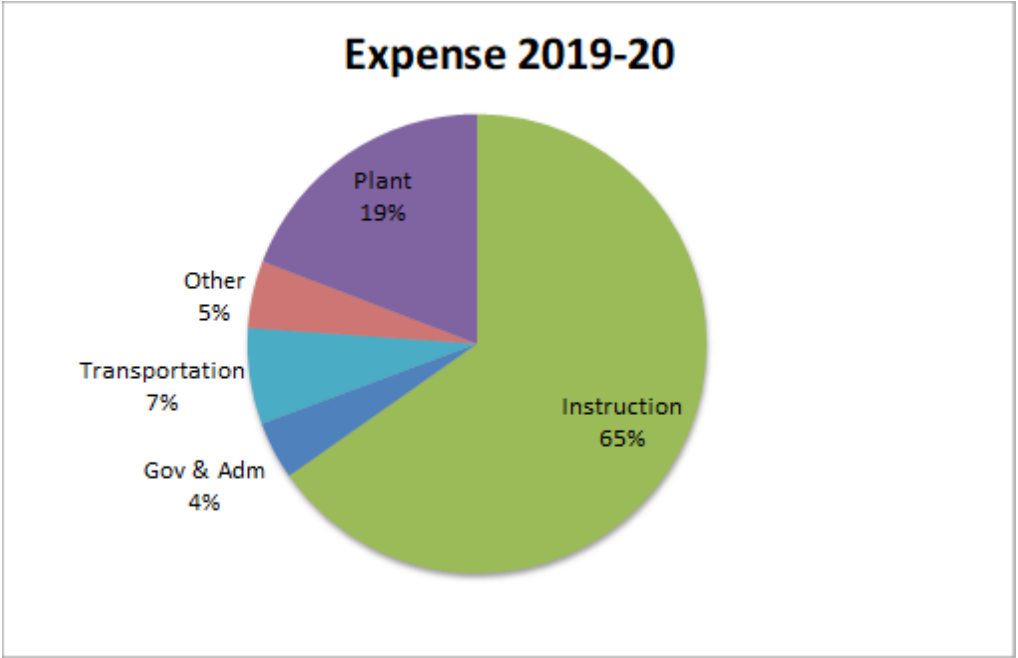
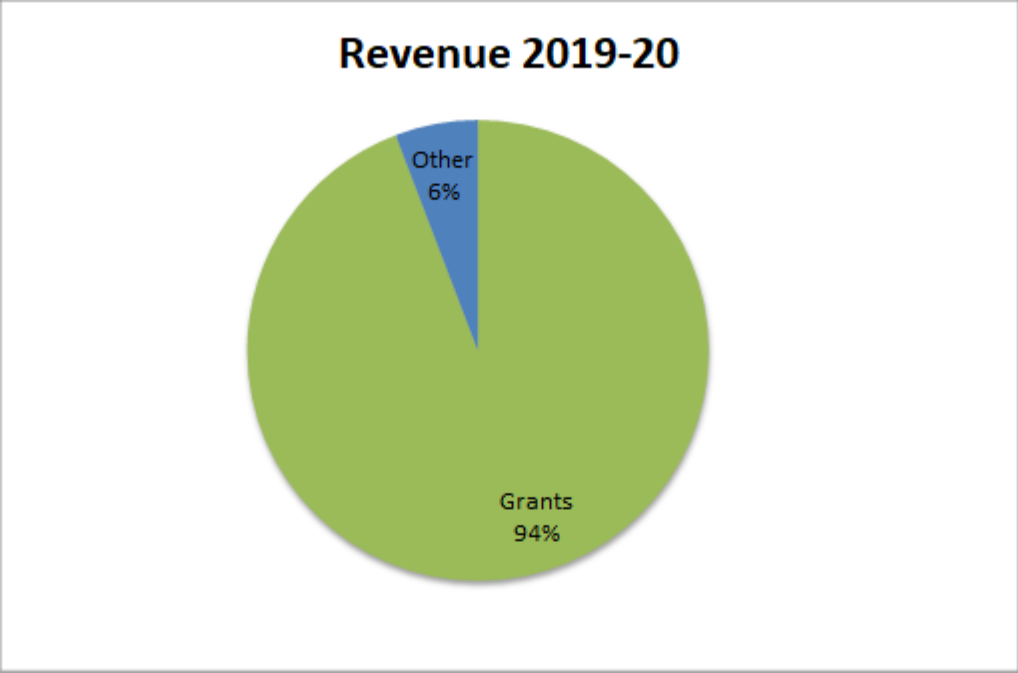
Transportation

Much of the North East School Division is rural, so a significant number of students were transported to school in 2019-20. Some city/town students were transported when the distance between school and home was too great to walk, particularly in Carrot River, Hudson Bay, Porcupine Plain, Melfort, Tisdale, and Nipawin.

The North East School Division operated its own transportation service and owned a fleet of 97 buses, (70 route buses and 27 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 students with special needs.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Property Taxation	-	-	-	-	-	
Grants	55,830,238	57,141,076	55,567,051	1,310,838	2%	
Tuition and Related Fees	870,800	738,960	541,636	(131,840)	-15%	1
School Generated Funds	1,145,825	873,668	1,253,223	(272,157)	-24%	2
Complementary Services	606,828	657,228	601,461	50,400	8%	3
External Services	273,500	222,219	260,591	(51,281)	-19%	4
Other	733,600	1,019,596	748,019	285,996	39%	5
Total Revenues	59,460,791	60,652,747	58,971,981	1,191,956	2%	
EXPENSES						
Governance	257,775	226,237	240,232	(31,538)	-12%	6
Administration	2,386,330	2,302,953	2,273,585	(83,377)	-3%	
Instruction	42,388,402	40,565,933	41,161,070	(1,822,469)	-4%	
Plant	12,626,153	11,905,124	9,736,638	(721,029)	-6%	7
Transportation	4,670,386	4,216,325	4,544,246	(454,061)	-10%	8
Tuition and Related Fees	254,980	197,401	209,167	(57,579)	-23%	9
School Generated Funds	1,005,586	772,482	1,163,538	(233,104)	-23%	10
Complementary Services	1,494,499	1,332,897	1,381,954	(161,602)	-11%	11
External Services	366,580	326,218	353,955	(40,362)	-11%	12
Other Expenses	317,094	320,584	374,593	3,490	1%	
Total Expenses	65,767,785	62,166,154	61,438,978	(3,601,631)	-5%	
Surplus (Deficit) for the Year	(6,306,994)	(1,513,407)	(2,466,997)			

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	Classroom instruction suspended as of March 20, 2020 due to the COVID-19 pandemic until the end of the school year, therefore, minimal school generated fund activities during this time.
3	Early Learning Intensive Support funding from the Ministry of Education announced and provided to the school division after the budget had been approved.
4	Due to the COVID-19 pandemic, there were no students in the schools from March 2020 until the end of the school year, therefore, no cafeteria sales during this time.
5	The school division has recognized unbudgeted insurance revenue for a school gym roof that was damaged in a wind/hail storm. Two payments were also received for the 2019 and 2020 Distribution of Excess Capital from the Saskatchewan School Boards Association (SSBA) Insurance Plan; the payments could not be predicted and were unbudgeted. Interest revenue earned by the school division was lower than anticipated at budget time, due to an unexpected decrease in interest rates.
6	SSBA Spring Assembly cancelled due to the COVID-19 pandemic, therefore, there were less professional development and board remuneration expenses compared to budget. The March to August meetings of the board were held virtually which resulted in less travel costs compared to budget. The SSBA membership dues were less than expected at budget time.
7	Classroom instruction being suspended as of March 20, 2020 due to the COVID-19 pandemic resulted in expenses being less than budget in the following areas: casual caretaking expenses and utility expenses. There were two positions in the facilities department that were included in the 2019-20 budget but the positions were not replaced during the year. The school division is starting to experience the electricity cost savings due to the light bulbs in all of the schools being replaced with LED lighting.
8	Classroom instruction being suspended due to the COVID-19 pandemic resulted in expenses being less than budget in the following areas: fuel for the school buses and casual bus driver expenses.
9	Student enrolment numbers in the Cumberland College Adult Basic Education program were less than budget.
10	Due to the COVID-19 pandemic, there were no students in the schools from March 2020 until the end of the school year, therefore, there were minimal school generated fund activities during this time.
11	With no students in the schools from mid-March to June 2020, there was less spent on nutrition programs in the schools compared to budget.
12	Classes in the schools were suspended as of March 20, 2020 until the end of the school year, therefore, the cafeterias were not operating during this time.

Appendix A – Payee List

Board Remuneration and Personal Services – available upon request to the North East School Division.

Transfers

Name	Amount
Cumberland College	197,401

Supplier Payments

Name	Amount
Bakken, Ivy	58,745
Bank of Montreal	399,412
BMO Financial Group	2,379,694
Century Roofing	813,762
City of Melfort	97,343
CP Distributors Ltd.	60,031
Dell Canada Inc.	271,901
Energy Network Services	1,015,365
Federated Co-operatives Ltd.	597,560
HDA Engineering Ltd.	72,173
IBM Canada Ltd.	123,875
JR & Co Roofing Contractors	1,189,583
Legacy Bus Sales Ltd.	703,800
Marsh Canada Limited	350,023
PCG Canada ULC	53,857
Prairie Controls Ltd.	89,748

Name	Amount
RMIS Engineering	150,960
S & K Mechanical Ltd.	465,564
Sage Publishing	134,558
Saskatchewan School Boards Association	85,079
Saskatchewan Workers' Compensation Board	157,507
Saskatoon Tribal Council Inc.	150,000
SaskEnergy	391,285
SaskPower	971,174
Stonhard	90,351
Ten & Two Driver Training	66,706
TSA Insurance Ltd.	109,597
Western Canada Bus Inc.	83,740
Xerox Canada Ltd.	134,081

Other Expenditures

Name	Amount
CUPE Local #4875	139,962
Municipal Employees' Pension Plan	2,140,107
Receiver General	11,411,676
Saskatchewan School Boards Association	812,681

Name	Amount
Saskatchewan Teachers' Federation	3,371,708
Teachers Superannuation Commission	59,609

Appendix B – Management Report and Audited Financial Statements



NESD Board of Education

Meeting Date: November 24, 2020

Topic: North East School Level Learning Improvement Plans 2020-2021

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 2020-2021 School Learning Improvement Plans for board approval. The plans are posted on the board's portal for review. [SCHOOLS - Cycle 4 Extended \(2020-21\)](#).

RECOMMENDATION

Proposed motion:

That the board approve the 2020-2021 Learning Improvement Plans for the schools of the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Don Rempel, Director of Education Mark Jensen, Coordinator of Continuous Improvement and Reporting	November 19, 2020	Learning Improvement Plans on Board Portal



NESD Board of Education

Meeting Date: November 24, 2020

Topic: 2019-20 Facilities Report

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

BACKGROUND

The maintenance activities in the Facilities Department can be split among the following main categories: preventative maintenance, service requests and renovation projects.

CURRENT STATUS

The Facilities Department completed projects totaling approximately \$3.9 million during the 2019-20 fiscal year. It was an unusual year as the school division received unexpected funding during the year: Climate Action Incentive Fund (related to the Carbon Tax) and the Provincial Stimulus Funding. The details of the expenditures and the funding are attached.

RECOMMENDATION

Proposed Board Motion

That the Board approves 2019-20 Facilities Project Report.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	November 19, 2020	<ul style="list-style-type: none"> 2019-20 Facilities Project Report

North East School Division
Facilities Project Report

2019-20

Project	Budget (and/or Board Motion)	Total Cost	Funding Sources							Total Funding	
			Preventative Maintenance and Renewal Grant	Climate Action Incentive Fund	Provincial Emergent Stimulus	Insurance (wind damage)	Unrestricted	Tisdale Partners	Ministry of Education Grant		Deferred Capital Tuition
LED upgrade project	1,500,000	984,263					958,046	26,217		984,263	
Brunswick sidewalk and bump-out	70,000	70,000	70,000							70,000	
Carrot River gym roof replacement	-	282,502				271,502			11,000	282,502	
MUCC bathroom	225,000	202,763	52,763							202,763	
LP Miller mechanical upgrade & sewer line replacement	583,600	515,239	515,239							515,239	
LP Miller roof replacement - sections 3, 6, 19, 20, 28, 29	750,000	575,234	271,911	303,323						575,234	
TMSS roof replacement - sections 1, 11 and 12	1,455,000	1,203,442		3,442	1,200,000					1,203,442	
TMSS controls	85,000	74,614	56,261					18,353		74,614	
<i>Approved in 2018-19:</i>											
White Fox door project	8,000	14,891	14,891							14,891	
William Mason door project	10,000	14,250	14,250							14,250	
	4,686,600	3,937,198	995,315	306,765	1,200,000	271,502	958,046	44,570	11,000	150,000	3,937,198

On November 26, 2019, the Board made the following motion:

That the Board approve that Administration may adjust the scope of 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.