

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) That the minutes of the [March 22, 2022 Regular Board Meeting](#) be adopted (as presented) or (as amended).

5. DELEGATIONS & SPECIAL PRESENTATIONS

6. CONSENSUS AGENDA ITEMS

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

- Director's Personnel Report - March 2022
- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [Personnel Matter](#) - **CONFIDENTIAL**
2. [Change mileage rate to \\$0.51/km](#)
3. [Enterprise Risk Management Risk Profiles](#)
4. [Provincial Budget Update](#)
5. [Minor Capital Renewal Program Projects](#)

B. Monitoring and Reporting Items

1. [Financial Report for the Six Months ending February 28, 2022](#)

C. Board of Education Strategic Direction Items

NONE

*8. INFORMATION ITEMS

- Director's Personnel Report - [March 2022](#)
- Out of Province Travel Report - NONE
- CONFIDENTIAL Student Suspensions - NONE

*9. CORRESPONDENCE and READINGS

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NESD Board Meeting Agenda

Tuesday, April 12, 2022

TIME: 1:30 pm

LOCATION: NESD Boardroom, Melfort, SK

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- [April 7, 2022 Public Section Executive Meeting and Documents](#)

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

**NORTH EAST SCHOOL DIVISION
BOARD MEETING MINUTES
March 22, 2022**

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, March 22, 2022, at 1:30pm at the Tisdale Recplex – Hanover Room in Tisdale, Saskatchewan.

PRESENT:

Kathrene Bank	Ted Kwiatkowski	Director of Education: Don Rempel
Kevin Graham – Chair	Kevin Trew	Supt. of Business Admin.: Wanda McLeod
Dustin Kelsey	Tyson Waldner	Supt. of School Services: Stacy Lair
Lori Kidney	Marla Walton	

ABSENT:

	<u>CALL TO ORDER</u> at 1:26 pm.	
	<u>ADOPTION OF AGENDA</u>	
2022-03-26	T. Waldner moved that the agenda be adopted as presented.	<i>CARRIED</i>
	<u>MINUTES</u>	
2022-03-27	M. Walton moved that the minutes of the February 15, 2022 Regular Board Meeting be adopted as presented.	<i>CARRIED</i>
2022-03-28	K. Trew moved that the minutes of the March 14, 2022 Regular Board Meeting be adopted as presented.	<i>CARRIED</i>
2022-03-29	T. Waldner moved that the Board move into in-camera session at 1:27 pm. 2:20 pm – D. Rempel, W. McLeod, and S. Lair left the meeting. 2:45 pm - D. Rempel, W. McLeod, and S. Lair returned to the meeting.	<i>CARRIED</i>
2022-03-30	T. Waldner moved that the Board move out of in-camera session at 2:45 pm.	<i>CARRIED</i>
	<u>DELEGATIONS AND SPECIAL PRESENTATION:</u> ❖ Staff member (closed)	
	<u>CONSENSUS ITEMS</u>	
2022-03-31	T. Kwiatkowski 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"> • Director's Personnel Report - February 2022 • Out of Province Travel • Correspondence. 	<i>CARRIED</i>

	<u>NEW BUSINESS</u>	
2022-03-32	<p>T. Waldner moved that the Board approves the <i>North East School Division: 2022-23 Gronlid Boundary Change Report</i>;</p> <p>And that the proposed changes as outlined in the <i>Report</i> will be communicated in local area papers and correspondence will be sent to the affected families;</p> <p>And that the Board will be accepting written submissions and/or delegations sharing any concerns about the proposed changes at the May 17, 2022 Regular Board Meeting.</p>	<i>CARRIED</i>
2022-03-33	D. Kelsey moved that the Board approves the sale of the Gronlid Central School building and related land to the Rural Municipality of Willow Creek.	<i>CARRIED</i>
2022-03-34	L. Kidney moved that the Board approves the transportation by Horizon School Division to St. Brieux School of the students in the Pathlow-St. Brieux area that are within the North East School Division boundaries on a case-by-case basis, as decided by Administration during the 2022-23 school year.	<i>CARRIED</i>
	<u>MONITORING AND REPORTING ITEMS</u>	
	NONE	
	<u>STRATEGIC DIRECTION ITEMS</u>	
2022-03-35	K. Trew moved that the Board of Education approve the North East School Division school year calendar and an alternate White Fox School calendar for 2022-2023.	<i>CARRIED</i>
	<u>ADJOURNMENT</u>	
2022-03-36	T. Waldner moved that the Board Meeting adjourn at 3:10 pm.	<i>CARRIED</i>

NESD Board Chair/Vice-Chair

Superintendent of Business Administration



NESD Board of Education

Meeting Date: April 12, 2022

Topic: School Division Mileage Rate

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

BACKGROUND

At the Organizational Meeting of the Board on November 23, 2021, the mileage rate for the North East School Division was set at \$0.485 per kilometer.

CURRENT STATUS

The cost of gas has been increasing and is currently at \$1.689 per liter. In November, the price of gas was \$1.47 per liter.

At April 1, 2022, the provincial kilometer rate increased to \$0.5078 (from \$0.485). Administration is requesting an increase to \$0.51 per kilometer. The rounding to the nearest cent works best with the new accounting software.

RECOMMENDATION

Proposed Board motion:

That the Board approve the mileage rate be set at \$0.51 per kilometer for use of a personal vehicle while on school division business starting May 1, 2022.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 5, 2022	



NESD Board of Education

Meeting Date: April 12, 2022

Topic: Enterprise Risk Management – Risk Profiles

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

BACKGROUND

At the February and March Committee of the Whole meetings, members of Executive Council provided detailed reporting for each Enterprise Risk Management Risk Profile.

CURRENT STATUS

The Enterprise Risk Management Risk Profiles for the school division (as presented to the board in February and March) are attached. The following is a list of the risk profiles:

- Representative Workforce
- Mental Health Supports
- Performance Management
- Students Prepared to Learn/Timely Intervention
- Student Behaviour Issues.
- Small Schools
- Mobile Phone Usage
- Assessment and Reporting
- Child Safety
- Spending within Means.

RECOMMENDATION

Proposed Board Motion:

That the Board approve the 2021-22 Enterprise Risk Management Risk Profiles for the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education Eric Hufnagel, Superintendent of Student Services Wanda McLeod, Superintendent of Business Administration Heather Shwetz, Superintendent of Human Resources	April 5, 2022	Enterprise Risk Management: <ul style="list-style-type: none"> • Draft Risk Profiles



NESD Board of Education

Meeting Date: April 12, 2022

Topic: Provincial 2022-23 Budget

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" 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"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

BACKGROUND

On March 23, 2022, the provincial budget was announced.

CURRENT STATUS

Please find attached the following:

- North East School Division: Outline of 2022-23 Budget Results (prepared by NESD).

RECOMMENDATION

Proposed Board Motion:

That the Board receive the 2022-23 Provincial Budget information as presented.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 5, 2022	<ul style="list-style-type: none"> • NESD: Outline of 2022-23 Budget Results

North East School Division
Provincial Budget 2022-23
Outline of Budget Results
Provincial Budget Announcement: March 23, 2022

1. The funding from the province in 2022-23 for NESD has increased by approximately \$780,500 compared to budget day 2021-22.

The enrolment projections for September 30, 2022 forecasts a reduction in enrolment of 7 full time equivalent (FTE) students compared to the September 30, 2021 forecast for the North East School Division. The projected FTE enrolment for the school division at September 30, 2022 is 4,430 students. Kindergarten and pre-kindergarten students are counted as 50% when calculating FTEs. (The projected FTE enrolment for September 2022 is approximately 50 students less than September 2021 actual FTE enrolments. The operating grant calculation completed on budget day is based on the projected enrolments.)

2. Preventative Maintenance and Renewal (PMR) funding for NESD has increased by approximately \$159,000 in the 2022-23 provincial budget at approximately \$1.9 million. PMR funding is restricted by the province and must be used for expenditures relating to the maintenance projects of the school division.

3. The North East School Division has the Melfort school replacement project in the provincial Top 10 Major Capital Priorities listing. The schools in Melfort that would be replaced are Reynolds Central School and Brunswick School. The new school in Carrot River was on this list for approximately five years before it was approved in the 2020-21 provincial budget.



NESD Board of Education

Meeting Date: April 12, 2022

Topic: Minor Capital Renewal Program Projects

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

BACKGROUND

The 2022-23 provincial budget introduced a new Minor Capital Renewal Program for school divisions.

CURRENT STATUS

All school divisions have been invited to apply for the new program's funding through an application process. The deadline for applying for funds in the 2023-24 budget is May 13, 2022. Each school division may submit up to two applications and the cost of each project must be no more than \$10 million.

Administration is recommending the renovation and renewal of the two comprehensive schools in the school division: Melfort and Unit Comprehensive Collegiate (MUCC) and L.P. Miller Comprehensive School.

MUCC was built in 1966 and the renovation and renewal would include:

- Addressing outstanding safety and security issues including building code compliance and improving the sightlines and supervision at the school's entrance;
- Addressing the deferred maintenance items;
- Modernization of the facility to address energy efficiency shortfalls.

LP Miller Comprehensive School was built in 1969 and the renovation and renewal would include:

- Addressing outstanding safety and security issues including building code compliance and improving the sightlines and supervision at the school's entrance;
- Addressing the deferred maintenance items;
- Modernization would include right sizing the school to bring the school capacity into line with the anticipated future enrolment and possibly planning for the consolidation of Wagner School with LP Miller Comprehensive School.

RECOMMENDATION

Proposed Board motion:

That the Board approve the following projects for the 2023-24 Minor Capital Renewal Program applications:

- Renovation and renewal of Melfort and Unit Comprehensive Collegiate
- Renovation and renewal of L.P. Miller Comprehensive School.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 5, 2022	



NESD Board of Education

Meeting Date: April 12, 2022

Topic: Financial Report for the Six Months Ending February 28, 2022

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

BACKGROUND

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

CURRENT STATUS

Please find attached the following for the six months ending February 28, 2022:

1. Memo for the Six Months ending February 28, 2022
2. Statement of Operations
3. Statement of Cash Requirements
4. Accumulated Surplus Activity Statement
5. Statement of Tangible Capital Asset Purchases.

Please contact Wanda McLeod, Superintendent of Business Administration, with any specific questions prior to the Board meeting. Answers will be provided during the meeting.

RECOMMENDATION

Proposed motion:

That the Board accept the financial report for the six months ending February 28, 2022.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	April 6, 2022	<ul style="list-style-type: none"> • Memo for Quarter End • Statement of Operations • Statement of Cash Requirements • Accumulated Surplus Activity Statement • Statement of Tangible Capital Asset Purchases



North East School Division

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Website: www.nesd.ca

TO: Board of the North East School Division

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

DATE: March 31, 2022

RE: Financial Report for Six Months Ending February 28, 2022

The Board will be provided with three quarterly reports and one annual financial statement report for the 2021-22 fiscal year. February 28, 2022 marks the end of the second quarter. At February 28, we would expect the actual ten month expenses (school based lines) to be reporting at 60% of budget and the twelve month expenses (central office lines) to be reporting at 50% of budget.

Below is an executive summary of information for the first quarter as well as comparisons to the September to February 2021 quarter. It is important that this document be used in conjunction with the Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.

STATEMENT OF OPERATIONS

Revenues

Grants

The provincial grants totaled approximately \$27.8 million at quarter end. This amount includes the operating and other Ministry of Education grants. The operating grant budget is based on the 2021-22 provincial budget announcement using the estimated September 30, 2021 enrolment for the school division. The December operating grant (that takes into account the September 30, 2021 actual school enrolments) should result in approximately \$425,000 in additional operating grant revenues.

For 2021-22, there is a provincial capital grant of \$6.3 million included in the budget for the planning, design and the start of the construction of the new kindergarten to grade twelve school in Carrot River. This project was approved by the province in March 2020. During the first and second quarters of 2021-22, there was no capital funding received. In the second quarter of 2020-21, \$1.3 million in capital funding was received for the startup of this project. Funding from the Ministry for the construction of the new school is expected to start in May or June 2022. This funding will be received as the actual construction expenditures are payable.

The school division received approximately \$1.6 million from the phase 2 application of the Safe Schools Plan funding from the province in the second quarter of 2020-21. All funding received from the Safe Schools Plan had not been budgeted.

Tuition and Related Fees

The tuition and related fee revenues will most likely be under budget. In the first quarter of 2021-22, there were more federally funded students enrolled at North East School Division compared to the budget. However, there were a large number of students that withdrew in the second quarter. The actual tuition revenue calculations for federally funded students is based on the actual enrolments at

three points in time during the school year. Actual enrollment for the first billing was based on 42 students compared to the budget number of 37 students. Actual enrollment for the second quarter billing was based on 27 students. In 2020-21 actual enrolment for the first billing was based on 18 students and the second billing 16 students, compared to the budget number of 46 students.

School Generated Funds

School generated funds are currently at 48% of the budgeted amount (compared to 28% of the budget in prior year). The schools determine the budgets and with the pause in extra-curricular events in the second quarter of 2021-22, school generated fund revenues may be under budget at year end.

Complementary Services

Complementary service revenues are currently at 55% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten programs and grants for the outreach programs.

External Services

External services revenue is currently at 71% of the budgeted amount. External services are comprised of cafeteria sales and grant funding for the Invitational Shared Services Initiative (ISSI).

Cafeteria sales for both LP Miller and MUCC are higher for the first and second quarters of 2021-22 compared to the first and second quarters of 2020-21. This is due to a general increase in the number of sales compared to the prior year.

For the first quarter of 2021-22, \$120,000 was received for ISSI revenue (compared to the budget of \$150,000). In 2020-21, the ISSI funding was not received until the third quarter. The total amount budgeted for ISSI in 2021-22 is \$150,000 but the total amount approved by the Ministry of Education is \$120,000. The province decided to expand the program to more school divisions in 2021-22 but not increase the total funding for the program; this resulted in less funding for NESD. The total expenses for the 2021-22 program will total the lower amount of \$120,000.

Other Revenue

Other revenue is currently at 81% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. Other revenue is expected to be higher than budget as the year progresses. This increase is due to donations being received for the new school in Carrot River, which were unbudgeted. To the end of February 28, 2022, \$119,000 in donations have been received in 2021-22 for the new school in Carrot River.

Expenses

Governance

Governance is 52% of the budgeted amount, which is slightly higher than the expected percentage of budget spent, but is anticipated to be on budget as the year progresses.

Only 18 of the 20 School Community Council (SCC) grant payments have been paid out in the first and second quarters. The remaining two grant payments were paid out in the third quarter. In first and second quarters of 2020-21, all 20 grant payments had been paid out.

Administration

Administration expenses are on budget at 49%, which is the same as the first quarter of 2020-21. It is anticipated that administration expenses will be on budget at year end.

Instruction

Total instruction expenses are at 57% of the budgeted amount, which is identical to the amount spent in the first quarter of 2020-21. The amount expected to be spent is 60% (based on six out of ten months of the fiscal year being completed).

After preparing the Quarter Two Forecast for the Ministry, instruction expenses are anticipated to be under budget by approximately \$700,000. Instructional salaries are anticipated to be \$625,500 less than budget, mostly due to the decrease in teacher substitute costs compared to what was anticipated at budget time. The decrease in substitute costs relates to fewer professional development days as well as limited student activities and league costs in the first and second quarters.

Plant

Overall the plant expenses are less than the expected 50% (at 42% of budget, which is lower than the 46% in 2020-21). The main factor: building operating expenses are under budget, as the majority of the minor renovation projects are undertaken during the summer months. The budget for minor renovations is higher in 2021-22 compared to 2020-21.

Student Transportation

Student transportation is currently at 54% of the budgeted amount, with the expected percentage being 60%. The fuel costs are currently over budget due to an unexpected increase in fuel prices for operating the school buses compared to the anticipated costs at budget time. It is anticipated that transportation may be over budget at year-end, due to the increase in fuel costs.

Tuition and Related Fees

The tuition and related fees relate to the number of students enrolled in the regional college adult basic education program at Cumberland College. For 2021-22, Cumberland College has invoiced the school division for the full amount owing. Therefore tuition and related fees will be under budget at year-end. For 2020-21, Cumberland College did not invoice the school division for the first semester students until the second quarter. This payment to Cumberland College is fully funded in the operating grant from the province.

School Generated Funds

The school generated expenses are at 41% of the budget (compared to 22% of the budget in the prior year). As the schools determine their budgets and with the pause in extra-curricular events in the second quarter of 2021-22, school generated fund expenses may be under budget at year end.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 56% of the budget, with the expected percentage being at 60%.

External Services

External services are at 33% of the budget, with the expected percentage being at 60%. External services include the costs associated with operating the cafeterias at MUCC and LP Miller, as well as expenses related to ISSI. There were no expenses related to ISSI in the first or second quarter, which is consistent with the first and second quarters of 2020-21. The funding provided is \$120,000 and the spending in 2021-22 will be limited to this amount.

Other Expenses

Other expenses are in line with budget. Other expenses include services charges and interest paid on the capital loan for the construction of the Hudson Bay Community School.

STATEMENT OF CASH REQUIREMENTS

The Public Sector Accounting Standards (PSAS) provide statements that include items that do not have an impact on the cash of the school division (such as amortization expense) and omit purchases that do have an impact on cash flows (such as the purchase of tangible capital assets). When budgeting, it is more important to look at the full picture for the organization. This would include the purchase of tangible capital assets and the use of the accumulated surplus. The Statement of Cash Requirements provides additional detail for a more complete picture for the 2021-22 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$567,369 at the end of the second quarter, out of the total \$7.9 million budgeted. A total of \$6.6 million of the budget relates to the planning, design and the start of construction of the new school in Carrot River. The construction of the new school in Carrot River is behind the schedule that was determined when the 2021-22 budget was developed. The school buses, computer hardware purchases, as well as the planned school playground equipment will be purchased later in the fiscal year. The Human Resource and Payroll departments also plan on implementing their new software in this fiscal year.

Amortization

Amortization expense is being recorded at 50% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2020-21, the same process for amortization was used.

Statement of Accumulated Surplus

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

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the six months ended February 28, 2022

	21- 22				20 - 21			
	Budget 2021-22	Actual 2021-22	Variance	%	Budget 2020-21	Actual 2020-21	Variance	%
REVENUES								
Grants	\$ 63,200,329	\$ 27,826,534	\$ 35,373,795	44%	\$ 57,563,166	\$ 30,389,988	\$ 27,173,178	53%
Tuition and Related Fees	486,440	334,761	151,679	69%	589,800	155,148	434,652	26%
School Generated Funds	1,049,475	506,644	542,831	48%	1,161,575	322,049	839,526	28%
Complementary Services	627,258	343,706	283,552	55%	617,504	333,230	284,274	54%
External Services	262,000	185,743	76,257	71%	262,000	43,015	218,985	16%
Other Revenue	530,000	431,005	98,995	81%	528,600	269,065	259,535	51%
Total Revenues	\$ 66,155,502	\$ 29,628,393	\$ 36,527,109	45%	\$ 60,722,645	\$ 31,512,495	\$ 29,210,150	52%
EXPENSES								
Governance	\$ 265,060	\$ 137,949	\$ 127,111	52%	\$ 285,875	\$ 142,498	\$ 143,377	50%
Administration	2,613,186	1,281,888	1,331,298	49%	2,610,718	1,273,205	1,337,513	49%
Instruction	42,600,742	24,130,275	18,470,467	57%	42,461,056	24,361,557	18,099,499	57%
Plant	11,295,145	4,781,767	6,513,379	42%	9,964,278	4,574,393	5,389,885	46%
Transportation	4,832,957	2,616,892	2,216,065	54%	4,710,276	2,419,533	2,290,743	51%
Tuition and Related Fees	249,280	124,640	124,640	50%	267,520	199,424	68,096	75%
School Generated Funds	993,336	408,886	584,450	41%	1,074,236	240,133	834,103	22%
Complementary Services	1,470,776	819,806	650,970	56%	1,454,684	829,851	624,833	57%
External Services	361,232	119,758	241,475	33%	365,073	114,222	250,851	31%
Other Expenses	283,494	143,393	140,101	51%	300,643	159,446	141,197	53%
Total Expenses	\$ 64,965,208	\$ 34,565,253	\$ 30,399,955	53%	\$ 63,494,359	\$ 34,314,262	\$ 29,180,097	54%
Operating Surplus (Deficit) for the Year	\$ 1,190,294	\$ (4,936,860)	\$ 6,127,154		\$ (2,771,714)	\$ (2,801,767)	\$ 30,053	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the six months ended February 28, 2022

	Budget 2021-22	Actual 2021-22	Variance
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	\$ 1,190,294	\$ (4,936,860)	\$ (6,127,154)
TANGIBLE CAPITAL ASSETS:			
(-) Purchases	7,903,500	567,369	(7,336,131)
(+) Proceeds from disposals	11,000	-	(11,000)
LONG TERM DEBT:			
(-) Repayments of the year	421,587	208,605	(212,982)
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,149,542	2,074,771	(2,074,771)
(-) Gain on disposals of tangible capital assets	11,000	-	(11,000)
(+) Employee Future Benefits expenses	89,100	-	(89,100)
OTHER CASH REQUIREMENTS:			
(-) Employee Future Benefits expected payments	24,500	-	(24,500)
DEFICIT CASH FOR THE YEAR	\$ (2,920,651)	\$ (3,638,063)	\$ (717,412)
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
New School in Carrot River (capital)	268,000	388,483	120,483
School bus replacement (capital)	712,700	-	(712,700)
Vehicle replacement (capital)	123,000	30,883	(92,117)
School generated funds (net change)	145,861	(56,684)	(202,545)
Computer software replacement and software upgrade (capital)	-	1,280	1,280
Furniture and equipment purchases (capital)	-	9,855	9,855
Technology upgrades (capital)	-	44,199	44,199
School budget carryover	-	(423,188)	(423,188)
Invitational Shared Services Initiatives (ISSI)	-	(120,000)	(120,000)
	<u>1,249,561</u>	<u>(125,172)</u>	<u>(1,374,733)</u>
<i>Externally restricted:</i>			
Pandemic Support Funding	808,132	374,694	(433,438)
<i>Preventative Maintenance and Renewal (PMR) Funding:</i>			
PMR - use of funds for projects	2,137,460	342,851	(1,794,609)
PMR - funding	(1,753,488)	-	1,753,488
	<u>383,972</u>	<u>342,851</u>	<u>(41,121)</u>
NET CHANGE IN CASH POSITION (UNRESTRICTED)	\$ (478,986)	\$ (3,045,690)	\$ (2,566,704)

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the six months ended February 28, 2022

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:				
Net Book Value of TCA	67,353,241	567,369	2,074,771	65,845,839
Less: Debt owing on TCA	6,940,413	-	208,605	6,731,808
	60,412,828	567,369	1,866,166	59,114,031
PMR maintenance project allocations	3,483,465	-	342,851	3,140,614
Federal capital tuition reserves	338,330	-	-	338,330
Education Emergency Pandemic Support program allocation	838,971	-	374,694	464,277
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Designated Assets:				
Capital Projects:				
Bus Fleet Renewal	770,730	-	-	770,730
Computer Software Replacement and Software Upgrade	261,025	-	1,280	259,745
Furniture and Equipment Purchases	9,855	-	9,855	-
Hudson Bay Community School Project	35,489	-	-	35,489
New School in Carrot River	570,383	-	388,483	181,900
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	153,737	-	-	153,737
Technology Upgrades	44,199	-	44,199	-
Vehicle Replacements	123,000	-	30,883	92,117
	2,755,331	-	474,700	2,280,631
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	120,000	-	125,671
School Budget Carryover	629,256	1,069,594	646,406	1,052,444
School Generated Funds	1,012,748	506,181	449,497	1,069,432
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	68,961	-	-	68,961
Visible Learning	170,000	-	-	170,000
Contingency	4,825,600	-	-	4,825,600
	8,621,608	1,695,775	1,095,903	9,221,480
Unrestricted surplus	2,200,349	-	-	2,200,349
Totals	18,288,610	1,695,775	1,913,454	16,893,630

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the six months ended February 28, 2022

	Actual	Budget	Variance
	2021-22	2021-22	
New Carrot River school (note 1)	\$ 388,483	\$ 6,582,000	\$ (6,193,517)
Computer hardware	45,542	184,000	(138,458)
School buses	-	712,700	(712,700)
Furniture and equipment	52,939	129,300	(76,361)
Playground equipment	27,814	161,500	(133,686)
Vehicles (note 2)	30,883	123,000	(92,117)
Computer software (note 3)	21,707	11,000	10,707
	<hr/>		
Totals	<u>\$ 567,369</u>	<u>\$ 7,903,500</u>	<u>\$ (7,336,131)</u>

Notes:

1. On March 18, 2020, the province announced the approval for funding of the planning and design phase of the new kindergarten to grade twelve school in Carrot River. Costs in the first and second quarters of 2021-22 relate to the project manager and design costs.

2. The following vehicles are included in the 2021-22 budget: two new half-ton trucks for the Facilities Department and one sports utility vehicle for Student Support Services. One vehicle included in the budget has been purchased in the first quarter of 2021-22. The two new half-ton trucks have been ordered and are expected to be received at the end of April.

3. A new human resources/payroll/finance software was included in the 2020-21 budget. The finance portion of the software was completed in the summer of 2021. The human resources and payroll portion will be fully implemented during the 2021-22 school year and the related expenditures will also be reported in 2021-22. There is a board motion that has approved the use of the funds in 2021-22. The Technology Department has purchased approximately \$20,400 in computer software for library resource management. This software had not been budgeted. The Technology Department expects to be on or below budget overall (operating and capital budgets combined).