

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

Proposed Motions:

That the minutes of the [October 19, 2021 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 - October 2021
- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [Preventative Maintenance Projects](#)
2. [Possible Additional Funding for the New School in Carrot River](#)
3. [Sale of Gronlid School Building and Related Land](#)
4. Personnel Matter

B. Monitoring and Reporting Items

1. [2020-21 Financial Report](#)
2. [2020-21 Audited Financial Statements](#) - (Public)
3. 2020-21 Annual Report
4. [2021-22 School Level Plans](#)

C. Board of Education Strategic Direction Items

- 1.

***8. INFORMATION ITEMS**

- [Director's Personnel Report - October 2021](#)
- Out of Province Travel Report - None
- CONFIDENTIAL Student Suspensions - None
- Administrative Procedures – None

***9. CORRESPONDENCE and READINGS**

- [October Board and Administrator](#)
- [October School Trustee](#)

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- [Public Section Update-October 21, 2021](#)
- [Public Section - By-Laws for amendment-Nov 2021](#)

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
October 19, 2021**

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, October 19, 2021 at 1:30 pm at the North East School Division Office and via TEAMS, due to the COVID 19 pandemic.

PRESENT:

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

ABSENT:

CALL TO ORDER at 2:25 pm.

ADOPTION OF AGENDA

2021-10-95 K. Graham moved that the agenda be adopted as presented. *CARRIED*

MINUTES

2021-10-96 L. Kidney moved that the minutes of the September 21, 2021 Regular Board Meeting be adopted as presented. *CARRIED*

SPECIAL PRESENTATION:

None

CONSENSUS ITEMS

2021-10-97 K. Bank moved that the Board approve the following consent items as presented and that the Board receive the following items as information: *CARRIED*

- Director's Personnel Report – September 2021
- AP 309 – COVID Vaccination
- Correspondence.

NEW BUSINESS

2021-10-98 T. Kwiatkowski moved that the Board of Education accept the September 30, 2021 letter of resignation from Don Rempel, the Director of Education for the North East School Division, effective March 31, 2022. *CARRIED*

2021-10-99 K. Bank moved that the Board establish a recruitment selection committee with the following members: Marla Walton, Lori Kidney, Kevin Graham, and Tyson Waldner. *CARRIED*

2021-10-100 K. Trew moved that the Board provides the authority to select the executive search firm to the Recruitment Selection Committee. *CARRIED*

2021-10-101 K. Graham moved that the Board approve there will be no submission made to the Ministry of Education for the 2021-22 Relocatable Classroom Program Application. *CARRIED*

2021-10-102 K. Bank moved that Whereas, the Board of Education of the North East School Division identified Gronlid Central School under Board Policy 114: School Viability as meeting the criteria for a school review; And whereas, the Board reviewed materials relevant to the closure of Gronlid Central School including the Gronlid Central School Community Council's motion of its consent to close Gronlid Central School following the 2021-2022 school year; Therefore it is moved that the Board of Education hereby exercises its discretion pursuant to s. 54 of The School Division Administration Regulations to discontinue the school review process and close Gronlid Central School effective July 4, 2022. *CARRIED*

MONITORING AND REPORTING ITEMS

2021-10-103 T. Kwiatkowski moved that the Board of Education has received the report on enrolments of the schools for the North East School Division as of September 30, 2021 and found it acceptable. *CARRIED*

STRATEGIC DIRECTION ITEMS

2021-10-104 K. Trew moved that the Board approve that Marla Walton, Board Chair, will be allocated eight votes and Lori Kidney, Vice-Chair, will be allocated seven votes at the Saskatchewan School Board Association 2021 Annual General Meeting. *CARRIED*

ADJOURNMENT

2021-10-105 L. Kidney moved that the Board Meeting adjourn at 2:55 pm. *CARRIED*

NESD Board Chair/Vice-Chair

Superintendent of Business Administration



NESD Board of Education

Meeting Date: November 23, 2021

Topic: Preventative Maintenance and Renewal (PMR) Projects

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

BACKGROUND

The 2021-22 PMR listing was approved by the Board on May 18, 2021.

CURRENT STATUS

The 2021-22 PMR plan includes a budget of \$150,000 for the new dust collector in the practical and applied arts classroom at Melfort Unit and Comprehensive Collegiate. An engineer has now completed a site visit and created a budget for the work. The estimated cost provided by the engineer is \$300,000. There is more electrical and structural work required than expected when the original budget was determined.

Administration would like to complete the projects that were on the 2020-21 Preventative Maintenance and Renewal listing but were not completed by August 31, 2021. The projects would be completed during the 2021-22 fiscal year.

Please find attached the complete listing of the original Preventative Maintenance and Renewal budget and the additional projects and funding being requested.

RECOMMENDATION

Proposed Board Motion

That the Board approves projects totaling up to \$352,000 that were approved by the Board on June 16, 2020 in the 2020-21 Preventative Maintenance and Renewal plan will be carried forward and completed in the 2021-22 fiscal year; the projects will be funded with the provincial Preventative Maintenance and Renewal grant.

That the Board approves an amount of up to \$150,000 in additional Preventative Maintenance and Renewal expenses in 2021-22 to replace the existing dust collector at Melfort Unit and Comprehensive Collegiate, 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 16, 2021	<ul style="list-style-type: none"> Revised PMR Project Listing for 2021-22

North East School Division: Preventative Maintenance and Renewal Plan		
Asset / Facility	Summary	Estimated Cost
2020/21 Projects Carried into 2021-22		
Administrative Office	Replace furnaces - end of life cycle	\$ 50,000
Brunswick School	Renovate washrooms 115, 117, 121, 123; new wall board, sinks & countertops, drop ceiling	100,000
Reynolds Central School	Replace all furnaces, end of life cycle - 12-13 units	200,000
L P Miller Comprehensive High School	Hire consultant to review all future projects & renovated phase lists with principal to develop a five year priority list	10,000
Star City School	Paint interior doors & frames	6,000
2021-22 Project List		
Bjorkdale School	Rooms 104, 112, 121, 128, 129, 130 need new blinds	6,000
Brunswick School	Replacement of concrete pads leading into the north, east, & south entryways.	15,000
Central Park Elementary School	Floor gym - re-lining floor lines	6,000
Central Park Elementary School	Painting in bathrooms, tutorial rooms	20,000
Central Park Elementary School	Blinds for the south classrooms	6,220
Division Wide	Various locations - install eye wash stations as per SSBA/Suncorp reports	50,000
Hudson Bay Community School	Install black out blinds on south windows of second floor classrooms	10,000
Hudson Bay Community School	Air conditioning not operating properly, revise controls	20,000
L P Miller Comprehensive High School	Replace concrete walkway to the west	20,000
L P Miller Comprehensive High School	Install new retractable bleacher seating in multi-use room off of the stage	45,000
L P Miller Comprehensive High School	Design construction documents to renovate library & office areas	45,810
Maude Burke Elementary School	Replace classroom and hallway flooring	125,000
Melfort & Unit Comprehensive Collegiate	Remove and replace all of the tubes on three boilers	85,000
Melfort & Unit Comprehensive Collegiate	Review design of junior & senior locker rooms boys & girls	30,000
Melfort & Unit Comprehensive Collegiate	Replace corridor flooring in Cumberland College area	15,780
Melfort & Unit Comprehensive Collegiate	Replace existing dust collector	150,000
Naicam School	Install fume hood in science lab.	8,650
Nipawin Bus Shop	Replace roof	125,000
Reynolds Central School	Replace south and west entry sidewalk	20,360
Reynolds Central School	Replace north girls & boys washroom tiles	25,000
Reynolds Central School	Paint the interior of school	35,000
Reynolds Central School	New windows with new hardy board siding around the perimeter of school on stucco area; insulate walls, triple pane windows	200,000
Star City School	Provide counter & opening with shutter at office to view entrance and provide better security	25,000
Star City School	Paint interior halls	26,470
Tisdale Elementary School	Painting exterior doors & windows	15,000
Tisdale Elementary School	Painting staff washrooms & review other spaces	5,090
Tisdale Middle & Secondary School	Paint acoustic boards in gym	10,000
Tisdale Middle & Secondary School	Replace exterior windows in the 1979 section of the school and replace main entrance doors (school).	100,000
Tisdale Transportation Services	Replace roof	350,000
White Fox School	Boys & girls washroom by staff room; new toilet partitions, sinks, wall lights	61,080
White Fox School	Replace carpet flooring in library	15,000
White Fox School	Replace windows with triple pane windows	100,000
Total original PMR projects approved by the Board		\$ 2,137,460
Additional Projects from 2020-21 carried into 2021-22:		
Naicam	South fence; replace total length along the highway - will need to remove existing concrete & post - 6 foot high	10,000
Reynolds Central School	Install ventilation unit to circulate fresh air down the halls during occupied school hours - poor ventilation	100,000
William Mason School	Painting of doors & frames, install standard door signage	12,000
White Fox School	Design work - new toilet partitions, sinks, wall lights for boys & girls washroom by staff room	5,000
MUCC	Elevator replacement	210,000
Reynolds Central School	Continuation - Replace roof sections 1, 3, 5 to 10 - 30,850 sq/ft shingles area only (most of the work completed in 2020-21)	15,000
MUCC	Replace existing dust collector - additional cost per engineer assessment and estimate	150,000
Total Additional Projects		502,000
Total Expected PMR Projects in 2021-22		\$ 2,639,460



NESD Board of Education

Meeting Date: November 23, 2021

Topic: Disposal of Gronlid School Building and Related Land

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" type="checkbox"/> New Business	<input type="checkbox"/> Information
<input checked="" 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 checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

BACKGROUND

On October 19, 2021, the following board motion was made:

- Whereas, the Board of Education of the North East School Division identified Gronlid Central School under Board Policy 114: *School Viability* as meeting the criteria for a school review; And whereas, the Board reviewed materials relevant to the closure of Gronlid Central School including the Gronlid Central School Community Council's motion of its consent to close Gronlid Central School following the 2021-2022 school year; Therefore it is moved that the Board of Education hereby exercises its discretion pursuant to s. 54 of *The School Division Administration Regulations* to discontinue the school review process and close Gronlid Central School effective July 4, 2022.

According to *Administrative Procedure 703: Asset Inventory Management*:

- Disposal of lands and buildings is a responsibility of the Board of Education. The Board may direct the Director of Education to lease, sell, transfer, or exchange any of its lands or buildings subject to the provisions of The Education Act, 1995 and the Regulations.

According to legislation:

- approval of the Minister of Education to dispose of the property is required if the proceeds received from the disposal exceeds \$100,000;
- regardless of the expected proceeds, the school division must advertise the disposal in at least two local newspapers;
- the requirement to advertise is waived if the school division sells the property to a municipality.

CURRENT STATUS

Administration proposes to first approach the Rural Municipality of Willow Creek and ask if the RM is interested in purchasing the school and related land. If the RM is not interested, the school division will need to subdivide the land as there is a parcel (owned by the school division) that includes the community rink and a portion of the school building. Administration did not know the rink was on school division land until land titles were examined as preparations were made to dispose of the property. The cost to subdivide is estimated to be approximately \$5,000.

The intent of Administration is to work with the Gronlid Central School - School Community Council and the RM to find a suitable new owner of the property.

RECOMMENDATION

Proposed Board Motion:

That the Board approves the sale of the Gronlid Central School building and related land.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	November 16, 2021	



NESD Board of Education

Meeting Date: November 23, 2021

Topic: Financial Information for the year ending August 31, 2021

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

Financial reports are provided to the Board on a quarterly basis. This is the final financial report for the 2020-21 year-end.

CURRENT STATUS

Please find attached the financial report for the year ending August 31, 2021.

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

RECOMMENDATION

Proposed Board Motion:

That the Board accepts the financial report for the year ending August 31, 2021.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 17, 2021	<ul style="list-style-type: none"> 2020-21 Financial Report



North East School Division

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TO: Board of the North East School Division

FROM: Wanda McLeod, CPA, CA

DATE: November 17, 2021

RE: Financial Report for Year Ended August 31, 2021

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 \$2.4 million less of the internally restricted and unrestricted accumulated surplus when compared to the budget. Approximately \$570,000 of this amount relates to the amount internally restricted for the planning and design work of the new school in Carrot River. 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 \$61.2 million at year end which is approximately \$3.7 million over budget.

The following were recognized as grant revenues that were not included in the 2020-21 budget:

- \$2.5 million in pandemic support funding from the province;
- \$338,300 in federal capital tuition. A new accounting guideline required the \$338,300 of deferred revenue to be recognized as revenue in 20-21;
- \$270,000 first year of recognition of the cost of CommunityNet that is funded directly by the province. An equal amount of revenue and expense has been recognized in the financial statements;
- \$108,000 for the estimated cost of the masks that were received by the school division from the province. An equal amount of revenue and expense has been recognized in the financial statements.

The estimated grant revenue from the province for the new school in Carrot River was expected to be \$1.1 million in 2020-21. The actual amount was \$1.3 million. The total budget for the new school has remained unchanged other than an adjustment for the PST rebate that will be received. As a result, the total expected capital grants for the new school is approximately \$19.4 million.

The Preventative Maintenance and Renewal funding was also \$173,000 over the original budget. The province restricts the use of these funds.

Tuition and Related Fees

The tuition and related fee revenues is under budget by approximately \$345,000. There were less federally funded students enrolled at North East School Division from September 2020 to June 2021 compared to the budget. This is primarily due to the pandemic.

School Generated Funds

The school generated revenues are at 40% of the 2020-21 budget. As a result of the pandemic, there was minimal activity during the 2020-21 school year. School generated revenues are mainly student fees, grants and fundraising at the school level.

Complementary Services

Complementary service revenues are at 107% of the budgeted amount. Complementary services represent those services and programs where the primary purpose is other than kindergarten to grade twelve learning or learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its kindergarten to grade twelve curriculum/learning programs. The provincial grants for the pre-kindergarten programs and the donation for the outreach work in Nipawin are both reported in this area. During 2020-21, the Ministry of Education provided an Early Learning and Intensive Supports grant of \$50,000 to the school division that was not included in the budget.

External Services

External services revenues are at 86% 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 Comprehensive School and Melfort Unit and Comprehensive Collegiate are less than budget. The pandemic had an impact on the sales for the year: students were not allowed to eat in the cafeteria and many urban students went home for lunch. The students could pick up their lunch at the cafeteria and eat it in the classroom or outside – this resulted in a decreased demand for the food at the cafeteria.

Other Revenue

Other revenue is at 121% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. The following unexpected miscellaneous revenue has been recognized: reimbursement for an insurance claim (windows at Star City damaged during a hail/wind storm), SGI vehicle insurance rebates and SSBA distribution of excess insurance capital.

Expenses

Governance

Governance is at 89% of the budgeted amount. There were less professional development costs than expected. The 2020 election costs were also less than anticipated at budget time.

Administration

Administration expenses is at 95% of the budgeted amount. There were less travel and professional development costs than expected at budget time.

Instruction

Total instruction expenses are at 100% of the budgeted amount.

The following pandemic related expenses have been reported that were not included in the 2020-21 budget but were approved by the Board and funded by the province:

- Reading resources for grades 1 to 5;
- Additional teachers for on-line learning;
- Personal protective equipment such as face masks;
- Video conferencing equipment for the schools.

The following expenses were less than budget:

- Special events such as league travel and provincial sports competitions;
- Teacher substitute salary costs for sick time/quarantine time and professional development;
- Chemical clean-up in the schools.

Plant

Overall the plant expenses are at 101% of the budget or approximately \$78,500 over budget. A portion of the provincial pandemic support funding was used for the following: caretakers for cleaning and disinfecting in the schools during the day, disinfectant products and water bottle filling stations for the schools. The pandemic related costs were not included in the budget but approved by the board and funded by the province.

A few of the plant expenses were under budget: amortization, caretaking salaries, utilities, travel and professional development costs. Electricity was under budget because there was an unexpected provincial economic recovery rebate and some of the savings as a result of no students in the classrooms from mid-March 2020 to June 2020 was reflected in the September or October 2020 bills. Amortization had an estimated budget that was too high. At times, it was difficult to fill caretaking positions in the school division and this time lag creates budget savings. Travel costs were less than expected and less professional development was completed due to the pandemic.

Student Transportation

Student transportation is at 92% of the budgeted amount. Due to the pandemic, there were less casual bus drivers available so the casual bus driver budget line was under budget at year end. In addition, the fuel and school bus maintenance costs were less than expected at budget time. The price of fuel was less than expected.

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 41% of the budget (compared to 77% of the budget in the prior year). Due to the COVID-19 pandemic, there were less activities in this area. School generated expenses 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 103% of the budgeted amount. As noted in the revenue section, the Ministry of Education provided an Early Learning and Intensive Supports grant of \$50,000 to the school division that was not included in the budget. The expenses that relate to this grant were reported as complementary services.

External Services

External services are at 94% 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 the pandemic, there were less cafeteria sales and related expenses during 2020-21.

Other Expenses

Other expenses are at 111% of the budget. There was the disposal of two school buses that were not fully amortized. This resulted in a loss. This is a non-cash item.

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 2020-21 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$2.7 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, 2021

	2020-21				2019-20			
	Budget 2020-21	Actual 2020-21	Variance	%	Budget 2019-20	Actual 2019-20	Variance	%
REVENUES								
Grants	\$ 57,563,166	\$ 61,223,597	\$ (3,660,431)	106%	\$ 55,830,238	\$ 57,011,283	\$ (1,181,045)	102%
Tuition and Related Fees	589,800	245,068	344,732	42%	870,800	738,960	131,840	85%
School Generated Funds	1,161,575	469,275	692,300	40%	1,145,825	873,668	272,157	76%
Complementary Services	617,504	660,554	(43,050)	107%	606,828	657,228	(50,400)	108%
External Services	262,000	226,346	35,654	86%	273,500	222,219	51,281	81%
Other Revenue	528,600	640,851	(112,251)	121%	733,600	1,019,596	(285,996)	139%
Total Revenues	\$ 60,722,645	\$ 63,465,691	\$ (2,743,046)	105%	\$ 59,460,791	\$ 60,522,954	\$ (1,062,163)	102%
EXPENSES								
Governance	\$ 285,875	\$ 253,340	\$ 32,535	89%	\$ 257,775	\$ 226,237	\$ 31,538	88%
Administration	2,610,718	2,442,085	168,633	94%	2,386,330	2,302,953	83,377	97%
Instruction	42,461,056	42,484,469	(23,413)	100%	42,388,402	40,565,933	1,822,469	96%
Plant	9,964,278	10,042,783	(78,505)	101%	12,626,153	11,905,124	721,029	94%
Transportation	4,710,276	4,328,885	381,391	92%	4,670,386	4,216,325	454,061	90%
Tuition and Related Fees	267,520	199,424	68,096	75%	254,980	197,401	57,579	77%
School Generated Funds	1,074,236	437,087	637,149	41%	1,005,586	772,482	233,104	77%
Complementary Services	1,454,684	1,491,890	(37,206)	103%	1,494,499	1,332,897	161,602	89%
External Services	365,073	341,918	23,155	94%	366,580	326,218	40,362	89%
Other Expenses	300,643	334,845	(34,202)	111%	317,094	320,584	(3,490)	101%
Total Expenses	\$ 63,494,359	\$ 62,356,726	\$ 1,137,633	98%	\$ 65,767,785	\$ 62,166,154	\$ 3,601,631	95%
Operating (Deficit)/Surplus for the Year	\$ (2,771,714)	\$ 1,108,965	\$ (3,880,679)		\$ (6,306,994)	\$ (1,643,200)	\$ (4,663,794)	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the year ended August 31, 2021

	Budget 2020-21	Actual 2020-21	Variance
OPERATING (DEFICIT) SURPLUS FOR THE YEAR	\$ (2,771,714)	\$ 1,108,965	\$ 3,880,679
Tangible Capital Assets:			
(-) Purchases	(2,804,198)	(2,659,071)	145,127
(+) Proceeds from disposals	11,000	28,863	17,863
Long Term Debt:			
(-) Repayments of the year	(404,438)	(404,438)	-
(+) Debt issued during the year	-	-	-
Non-cash items:			
(+) Amortization expense	4,209,841	4,070,862	(138,979)
(+) Write-down of capital assets	-	-	-
(-) Gain (loss) on disposals of tangible capital assets	(11,000)	1,093	12,093
(+) Employee Future Benefits expenses	81,400	64,900	(16,500)
Other cash requirements:			
(-) Employee Future Benefits payments	(21,400)	(21,400)	-
(DEFICIT)/SURPLUS CASH FOR THE YEAR	\$ (1,710,509)	\$ 2,189,774	\$ 3,900,283
ACCUMULATED SURPLUS CHANGES:			
Externally restricted:			
Pandemic Support Funding	-	(838,971)	(838,971)
Internally restricted:			
School bus replacement	706,000	647,970	(58,030)
Vehicle replacement	120,000	120,000	-
Contingency - LED Project	(200,000)	-	200,000
Visible Learning	(170,000)	(170,000)	-
New school in Carrot River	-	(570,383)	(570,383)
Chemistry labs in schools - chemical clean-up	150,000	81,039	(68,961)
Computer software replacement and software upgrade	330,000	167,012	(162,988)
Contingency - Carbon Tax costs	175,000	175,000	-
Surveillance equipment replacement	55,000	20,395	(34,605)
Digital projector replacement	20,000	20,000	-
Furniture and equipment purchases	-	163,945	163,945
Federal capital tuition	-	(338,330)	(338,330)
School generated funds (net change)	(22,561)	39,985	62,546
School carry forwards	-	220,555	220,555
Technology upgrades	-	625,801	625,801
	1,163,439	1,202,989	39,550
Preventative Maintenance and Renewal (PMR) Funding:			
PMR - use of funds for projects	1,275,760	1,196,040	(79,720)
PMR - funding	(1,580,394)	(1,753,488)	(173,094)
	(304,634)	(557,448)	(252,814)
NET CHANGE IN CASH POSITION	\$ (851,704)	\$ 1,996,344	\$ 2,848,048

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the year ended August 31, 2021

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of TCA	68,794,988	2,659,071	4,100,818	67,353,241
Less: Debt owing on TCA	7,344,851	-	404,438	6,940,413
	61,450,137	2,659,071	3,696,380	60,412,828
PMR maintenance project allocations	2,926,017	1,753,488	1,196,040	3,483,465
Federal capital tuition reserves	-	338,330	-	338,330
Education Emergency Pandemic Support Program Allocation	-	2,533,685	1,694,714	838,971
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Internally Restricted Surplus:				
Capital Projects:				
School Bus Replacement	706,000	712,700	647,970	770,730
Computer Software Replacement and Software Upgrade	428,037	-	167,012	261,025
Digital Projector Replacement	9,878	10,122	20,000	-
New School in Carrot River	-	570,383	-	570,383
Hudson Bay Community School Project	35,489	-	-	35,489
Furniture and Equipment Purchases	173,800	-	163,945	9,855
Non-School Buildings	786,913	-	-	786,913
Technology Upgrades	670,000	-	625,801	44,199
Surveillance Equipment Replacement	174,132	-	20,395	153,737
Vehicle Replacements	120,000	123,000	120,000	123,000
	3,104,249	1,416,205	1,765,123	2,755,331
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	150,000	150,000	5,671
School Budget Carryover	849,811	1,202,979	1,423,534	629,256
School Generated Funds	1,052,733	512,198	552,183	1,012,748
School Improvement Initiative	63,861	-	-	63,861
Chemistry Lab in Schools - Chemical Clean-up	150,000	-	81,039	68,961
Visible Learning	-	170,000	-	170,000
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Contingency	4,825,600	-	-	4,825,600
	8,793,187	2,035,177	2,206,756	8,621,608
Unrestricted surplus	1,268,327	932,022	-	2,200,349
Totals	16,142,336	9,008,907	6,862,633	18,288,610

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the year ended August 31, 2021

	Actual	Budget	Variance
	2020-21	2020-21	
New school in Carrot River (note 1)	\$ 744,327	\$ 1,100,000	(355,673)
Computer hardware (note 2)	670,900	179,398	491,502
School buses (note 3)	647,970	706,000	(58,030)
Furniture and equipment (note 4)	235,661	173,800	61,861
Playground equipment and school land improvements	57,479	184,000	(126,521)
Vehicles	133,162	120,000	13,162
Computer software (note 5)	169,572	341,000	(171,428)
Totals	<u>\$ 2,659,071</u>	<u>\$ 2,804,198</u>	<u>\$ (145,127)</u>

Notes:

1. There was less planning and design work completed for the new school in Carrot River during the 2020-21 fiscal year compared to what was planned at budget time. The estimated date for opening the school is still the fall of 2023.

2. Due to the timing of the delivery of Chromebooks that were included in the 2019-20 budget, the Board made the following motion on August 25, 2020: "that the Board approve that during the 2020-21 fiscal year, up to \$110,000 of the unrestricted accumulated surplus is used to purchase Chromebooks for the schools." In addition, sound systems and video conference equipment were purchased for the schools using pandemic funding from the Ministry. These purchases were unbudgeted but approved by the Board and funded using the pandemic grant from the Ministry.

3. An announcement was made during the spring of 2021 - starting April 1, 2021, school divisions receive a PST rebate on the tangible capital asset purchased. This was not known when the budget for NESD was approved in June 2020. Funding for school divisions will be adjusted for the rebate received.

4. Furniture and equipment includes the purchase of electrostatic sprayers by the Facilities Department for use in the schools. The purchases were unbudgeted but approved by the Board and funded using the pandemic grant from the Ministry.

5. The new software for the Human Resources, Payroll and Finance departments will be under the original \$330,000 budget. In addition, the Human Resources and Payroll portion of the new software will complete the implementation during 2021-22 (and not 2020-21).



NESD Board of Education

Meeting Date: November 23, 2021

Topic: Audited Financial Statements for the year ending August 31, 2021

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

BACKGROUND

At the Committee of the Whole meeting on November 23, 2021, Carey Nicolson and Tanya Ferster from MNP provided a presentation that included a review of the following reports:

- Draft audited financial statements for the year ending August 31, 2021
- MNP Audit Findings Report
- MNP Report to the Provincial Auditor on Compliance with Specific Legislative Authorities
- MNP Report to the Provincial Auditor on System of Internal Controls
- MNP Report to the Provincial Auditor on Specific Matters
- Letter of Representation

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 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, 2021, pending minor changes made after the format review and format approval by the Ministry of Finance and the Ministry of Education.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 17, 2021	Draft Audited Financial Statements for the year ending August 31, 2021

Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2021

Wanda McLeod
Chief Financial Officer

MNP LLP
Auditor

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

Management's Responsibility for the Financial Statements

The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the North East School Division No. 200:

Board Chair

Director of Education

Superintendent of Business Administration

November 23, 2021

Draft - For Discussion Purpose Only

Independent Auditor's Report

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

Opinion

We have audited the financial statements of North East School Division No. 200 (the "School Division"), which comprise the statement of financial position as at August 31, 2021, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then 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, 2021, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Auditor's 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 Canada, 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.

Other Matter

The financial statements of the School Division for the year ended August 31, 2020 were audited by another CPA firm who expressed an unmodified opinion on those statements on November 24, 2020.

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.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

Auditor's 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 auditor's 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 auditor's 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 auditor's 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 timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Melfort, Saskatchewan

Chartered Professional Accountants

North East School Division No. 200
Statement of Financial Position
as at August 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	20,773,489	17,315,464
Accounts Receivable (Note 7)	378,150	1,352,245
Portfolio Investments (Note 3)	540,888	642,896
Total Financial Assets	21,692,527	19,310,605
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	2,380,155	2,957,730
Long-Term Debt (Note 9)	6,940,413	7,344,851
Liability for Employee Future Benefits (Note 5)	894,700	829,800
Deferred Revenue (Note 10)	1,000,000	342,268
Total Liabilities	11,215,268	11,474,649
Net Financial Assets	10,477,259	7,835,956
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	67,353,241	68,794,988
Inventory of Supplies Held for Consumption	252,510	269,954
Prepaid Expenses	618,428	691,575
Total Non-Financial Assets	68,224,179	69,756,517
Accumulated Surplus (Note 13)	78,701,438	77,592,473

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

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North East School Division No. 200
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	57,563,166	61,223,597	57,141,076
Tuition and Related Fees	589,800	245,068	738,960
School Generated Funds	1,161,575	469,275	873,668
Complementary Services (Note 11)	617,504	660,554	657,228
External Services (Note 12)	262,000	226,346	222,219
Other	528,600	640,851	1,019,596
Total Revenues (Schedule A)	60,722,645	63,465,691	60,652,747
EXPENSES			
Governance	285,875	253,340	226,237
Administration	2,610,718	2,442,085	2,302,953
Instruction	42,461,056	42,484,469	40,565,933
Plant	9,964,278	10,042,783	11,905,124
Transportation	4,710,276	4,328,885	4,216,325
Tuition and Related Fees	267,520	199,424	197,401
School Generated Funds	1,074,236	437,087	772,482
Complementary Services (Note 11)	1,454,684	1,491,890	1,332,897
External Services (Note 12)	365,073	341,918	326,218
Other	300,643	334,845	320,584
Total Expenses (Schedule B)	63,494,359	62,356,726	62,166,154
Operating Surplus (Deficit) for the Year	(2,771,714)	1,108,965	(1,513,407)
Accumulated Surplus from Operations, Beginning of Year	77,592,473	77,592,473	79,105,880
Accumulated Surplus from Operations, End of Year	74,820,759	78,701,438	77,592,473

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	7,835,956	7,835,956	6,716,281
Changes During the Year			
Operating Surplus (Deficit) for the Year	(2,771,714)	1,108,965	(1,513,407)
Acquisition of Tangible Capital Assets (Schedule C)	(2,804,198)	(2,659,071)	(1,480,625)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	11,000	28,863	11,668
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	(11,000)	1,093	(11,668)
Amortization of Tangible Capital Assets (Schedule C)	4,209,841	4,070,862	4,229,111
Net Acquisition of Inventory of Supplies	-	17,444	67
Net Change in Other Non-Financial Assets	-	73,147	(115,471)
Change in Net Financial Assets	(1,366,071)	2,641,303	1,119,675
Net Financial Assets, End of Year	6,469,885	10,477,259	7,835,956

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

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North East School Division No. 200
Statement of Cash Flows
for the year ended August 31, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,108,965	(1,513,407)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,071,955	4,217,443
Net Change in Non-Cash Operating Activities (Schedule E)	1,209,743	(847,280)
Cash Provided by Operating Activities	6,390,663	1,856,756
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,659,071)	(1,480,625)
Proceeds on Disposal of Tangible Capital Assets	28,863	11,668
Cash Used by Capital Activities	(2,630,208)	(1,468,957)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(540,888)	(642,896)
Proceeds on Disposal of Portfolio Investments	642,896	742,144
Cash Provided by Investing Activities	102,008	99,248
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(404,438)	(387,986)
Cash Used by Financing Activities	(404,438)	(387,986)
INCREASE IN CASH AND CASH EQUIVALENTS	3,458,025	99,061
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	17,315,464	17,216,403
CASH AND CASH EQUIVALENTS, END OF YEAR	20,773,489	17,315,464

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 \$894,700 (2020 - \$829,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$55,160,235 (2020 - \$52,836,131) because the actual useful lives of the capital assets may differ from their estimated economic lives.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

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

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

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
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

Inventory of Supplies Held 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 expenses in accordance with the provisions of *The Education Act, 1995*.

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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

- 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 revenue 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 that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) 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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost or amortized cost category:	Cost	Cost
Duo Bank Canada GIC Due 11/22/2021 2.25%	\$ 85,131	\$ -
Equitable Bank GIC Due 11/26/2021 2.25%	73,657	-
CDN Western Bank GIC Due 12/06/2021 3.45%	100,947	-
Laurentian Bank GIC Due 12/31/2021 3.41%	100,664	-
LBC Trust GIC Due 01/10/2022 3.41%	100,689	-
Canadian Tire Bank GIC Due 02/14/2022 2.03%	79,800	-
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 or amortized cost	\$ 540,888	\$ 642,896

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 78,167	\$ 175,173	\$ -	\$ -	\$ 253,340	\$ 226,237
Administration	1,979,792	388,612	-	73,681	2,442,085	2,302,953
Instruction	37,223,598	3,909,838	-	1,351,033	42,484,469	40,565,933
Plant	3,868,540	4,259,012	-	1,915,231	10,042,783	11,905,124
Transportation	2,286,378	1,328,285	-	714,222	4,328,885	4,216,325
Tuition and Related Fees	-	199,424	-	-	199,424	197,401
School Generated Funds	-	437,087	-	-	437,087	772,482
Complementary Services	1,255,190	223,136	-	13,564	1,491,890	1,332,897
External Services	153,148	185,639	-	3,131	341,918	326,218
Other	-	34,730	300,115	-	334,845	320,584
TOTAL	\$ 46,844,813	\$ 11,140,936	\$ 300,115	\$ 4,070,862	\$ 62,356,726	\$ 62,166,154

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NOTES TO THE FINANCIAL STATEMENTS
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5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. The benefit includes accumulating non-vested sick leave. The liability associated with these benefits 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, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	14

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 864,600	\$ 761,100
Current period service cost	68,600	62,400
Interest cost	14,200	15,700
Benefit payments	(21,400)	(16,500)
Actuarial (gains) losses	(275,900)	41,900
Accrued Benefit Obligation - end of year	650,100	864,600
Unamortized net actuarial gains (losses)	244,600	(34,800)
Liability for Employee Future Benefits	\$ 894,700	\$ 829,800

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 68,600	\$ 62,400
Amortization of net actuarial loss	3,500	500
Benefit cost	72,100	62,900
Interest cost	14,200	15,700
Total Employee Future Benefits Expense	\$ 86,300	\$ 78,600

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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:

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	392	6	398	401
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	\$ 2,916,472	\$ 15,614	\$ 2,932,086	\$ 2,926,532

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are

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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:

	2021	2020
Number of active School Division members	401	401
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	\$ 1,119,744	\$ 1,068,139
School Division contributions for the year	\$ 1,119,744	\$ 1,068,139
Actuarial extrapolation date	DEC/31/2020	DEC/31/2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 378,150	\$ -	\$ 378,150	\$ 1,352,245	\$ -	\$ 1,352,245
Total Accounts Receivable	\$ 378,150	\$ -	\$ 378,150	\$ 1,352,245	\$ -	\$ 1,352,245

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 944,690	\$ 1,046,110
Supplier Payments	1,361,246	1,810,019
Other (utilities)	74,219	101,601
Total Accounts Payable and Accrued Liabilities	\$ 2,380,155	\$ 2,957,730

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2021	2020
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)	\$ 6,940,413	\$ 7,344,851
Total Long-Term Debt		\$ 6,940,413	\$ 7,344,851

Future principal repayments over the next 5 years are estimated as follows:	
	Capital Loan
2022	\$ 439,463
2023	458,097
2024	477,522
2025	497,770
2026	518,453
Thereafter	4,549,108
Total	\$ 6,940,413

	2021	2020
Principal	\$ 404,438	\$ 387,986
Interest	297,892	314,344
Total	\$ 702,330	\$ 702,330

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Capital projects:				
Federal capital tuition	\$ 338,330	\$ -	\$ 338,330	\$ -
Future capital project	-	1,000,000	-	1,000,000
Total capital projects deferred revenue	338,330	1,000,000	338,330	1,000,000
Non-Capital deferred revenue:				
Rental revenue	3,680	-	3,680	-
Caretaking fees	258	-	258	-
Total non-capital deferred revenue	3,938	-	3,938	-
Total Deferred Revenue	\$ 342,268	\$ 1,000,000	\$ 342,268	\$ 1,000,000

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As at August 31, 2021

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	2021	2020
Revenues:						
Operating Grants	\$ 646,454	\$ 14,100	\$ -	\$ -	\$ 660,554	\$ 657,228
Fees and Other Revenues	-	-	-	-	-	-
Total Revenues	646,454	14,100	-	-	660,554	657,228
Expenses:						
Salaries & Benefits	608,808	646,382	-	-	1,255,190	1,182,149
Instructional Aids	30,838	8,899	-	-	39,737	22,319
Supplies and Services	-	178	-	9,400	9,578	6,715
Non-Capital Equipment	13,480	324	-	-	13,804	-
Communications	295	3,068	-	-	3,363	3,839
Travel	1,087	14,906	-	-	15,993	10,450
Professional Development (Non-Salary Costs)	-	1,175	-	-	1,175	3,118
Student Related Expenses	17,297	77,793	19,434	24,962	139,486	90,103
Amortization of Tangible Capital Assets	10,967	2,597	-	-	13,564	14,204
Total Expenses	682,772	755,322	19,434	34,362	1,491,890	1,332,897
Deficiency of Revenues over Expenses	\$ (36,318)	\$ (741,222)	\$ (19,434)	\$ (34,362)	\$ (831,336)	\$ (675,669)

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:

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Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	2021	2020
Revenues:				
Operating Grants	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Fees and Other Revenues	76,346	-	76,346	72,219
Total Revenues	76,346	150,000	226,346	222,219
Expenses:				
Salaries & Benefits	153,148	-	153,148	144,094
Supplies and Services	33,980	150,000	183,980	178,512
Non-Capital Equipment	983	-	983	-
Travel	676	-	676	481
Amortization of Tangible Capital Assets	3,131	-	3,131	3,131
Total Expenses	191,918	150,000	341,918	326,218
Deficiency of Revenues over Expenses	\$ (115,572)	\$ -	\$ (115,572)	\$ (103,999)

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 designated assets.

Details of accumulated surplus are as follows:

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	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 68,794,988	\$ 2,659,071	\$ 4,100,818	\$ 67,353,241
Less: Debt owing on Tangible Capital Assets	7,344,851	-	404,438	6,940,413
	61,450,137	2,659,071	3,696,380	60,412,828
PMR maintenance project allocations (1)	2,926,017	1,753,488	1,196,040	3,483,465
Federal capital tuition reserves (2)	-	338,330	-	338,330
Education Emergency Pandemic Support program allocation (3)	-	2,533,685	1,694,714	838,971
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Designated Assets:				
Capital Projects:				
Bus Fleet Renewal	706,000	712,700	647,970	770,730
Computer Software Replacement and Software Upgrade	428,037	-	167,012	261,025
Digital Projector Replacement	9,878	10,122	20,000	-
Furniture and Equipment Purchases	173,800	-	163,945	9,855
Hudson Bay School Project	35,489	-	-	35,489
New School in Carrot River	-	570,383	-	570,383
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	174,132	-	20,395	153,737
Technology Upgrades	670,000	-	625,801	44,199
Vehicle Replacements	120,000	123,000	120,000	123,000
	3,104,249	1,416,205	1,765,123	2,755,331
Other:				
Invitational Shared Services Initiatives (ISSI)	5,671	150,000	150,000	5,671
School Budget Carryover	849,811	1,202,979	1,423,534	629,256
School Generated Funds	1,052,733	512,198	552,183	1,012,748
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	-	81,039	68,961
Visible Learning	-	170,000	-	170,000
Contingency	4,825,600	-	-	4,825,600
	8,793,187	2,035,177	2,206,756	8,621,608
Unrestricted Surplus	1,268,327	57,650,530	56,718,508	2,200,349
Total Accumulated Surplus	\$ 77,592,473	\$ 68,386,486	\$ 67,277,521	\$ 78,701,438

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- (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.
- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 16, 2020 and the Minister of Education on August 14, 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:

	Trust Fund	
	2021	2020
Cash and short-term investments	\$ 441,734	\$ 187,561
Portfolio investments	266,058	487,917
Total Assets	707,792	675,478
Revenues		
Contributions and donations	20,000	8,903
Interest on investments	15,354	14,206
	<u>35,354</u>	<u>23,109</u>
Expenses		
Scholarships paid	3,000	16,833
Service fee	40	-
	<u>3,040</u>	<u>16,833</u>
Excess of Revenues over Expenses	32,314	6,276
Trust Fund Balance, Beginning of Year	675,478	669,202
Trust Fund Balance, End of Year	\$ 707,792	\$ 675,478

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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.
- Nipawin Daycare Co-operative lease contract expiring on March 31, 2028.
- Melfort Daycare lease contract expiring on March 31, 2030.
- Quilly Willy Early Learning Centre lease contract expiring on March 31, 2030.
- Tisdale RecPlex Daycare lease contract expiring on August 31, 2029.
- Operating Agreement between the North East School Division, Cumberland 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.
- Central Park Library lease shall continue indefinitely, with the facility having a useful life until August 31, 2053.
- Kids First Program lease contract expiring on March 31, 2028.
- 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.

	Hudson Bay Child Care Co-operative	Nipawin Daycare Co-operative	Melfort Daycare	Quilly Willy Early Learning Centre	Tisdale RexPlex Daycare	Operating Agreement for Joint Facility	Central Park Library	Kids First Program	Cumberland College	Town of Hudson Bay
2022	\$ 12,480	\$ 4,329	\$ 26,640	\$ 15,390	\$ 4,228	\$ 97,809	\$ 2,365	\$ 13,997	\$ 95,505	\$ 4,822
2023	12,730	4,416	25,133	15,698	4,312	97,809	2,365	14,277	95,505	4,822
2024	12,984	4,504	25,635	16,012	4,399	97,809	2,365	14,563	95,505	4,822
2025	13,244	4,594	26,148	16,332	4,487	97,809	2,365	14,854	95,505	4,822
2026	-	4,686	26,671	16,659	4,576	97,809	2,365	15,151	95,505	4,822
Thereafter	-	7,624	100,097	62,521	14,006	1,858,380	113,528	24,649	1,623,579	67,508
Total Contractual Rights	\$ 51,438	\$ 30,153	\$ 230,324	\$ 142,612	\$ 36,008	\$2,347,425	\$125,353	\$ 97,491	\$2,101,104	\$ 91,618

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for Melfort & Unit Comprehensive Collegiate elevator modernization in the amount of \$142,350 over one year
- Xerox Canada Ltd. photocopier operating lease obligation

	Xerox Canada Ltd.
Future minimum lease payments:	
2022	\$ 117,521
2023	29,380
Total Obligation	\$ 146,901

18. 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, 2021, was:

	August 31, 2021				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 67,060	\$ 60,895	\$ 283	\$ 1,708	\$ 4,174
Net Receivables	\$ 67,060	\$ 60,895	\$ 283	\$ 1,708	\$ 4,174

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

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,380,155	\$ 2,380,155	\$ -	\$ -	\$ -
Long-term debt	6,940,413	217,450	222,013	1,951,842	4,549,108
Total	\$ 9,320,568	\$ 2,597,605	\$ 222,013	\$ 1,951,842	\$ 4,549,108

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, 2021.

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

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As at August 31, 2021

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.

19. 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.

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North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	54,554,369	54,945,486	53,523,276
Other Ministry Grants	1,580,394	2,172,611	3,322,037
Total Ministry Grants	56,134,763	57,118,097	56,845,313
Other Provincial Grants	328,403	2,805,500	295,763
Total Operating Grants	56,463,166	59,923,597	57,141,076
Capital Grants			
Ministry of Education Capital Grants	1,100,000	1,300,000	-
Total Capital Grants	1,100,000	1,300,000	-
Total Grants	57,563,166	61,223,597	57,141,076
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	1,000	-	-
Federal Government and First Nations	588,800	240,479	588,960
Individuals and Other	-	4,589	-
Total Tuition Fees	589,800	245,068	588,960
Capital Fees			
Federal/First Nations Capital Fees	-	-	150,000
Total Capital Tuition and Fees	-	-	150,000
Total Tuition and Related Fees Revenue	589,800	245,068	738,960
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	190,700	42,157	111,710
Fundraising	522,900	136,196	434,624
Grants and Partnerships	36,000	38,578	45,033
Students Fees	253,600	102,339	149,262
Other	158,375	150,005	133,039
Total Non-Curricular Fees	1,161,575	469,275	873,668
Total School Generated Funds Revenue	1,161,575	469,275	873,668
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	603,604	596,454	593,328
Other Ministry Grants	-	50,000	50,000
Other Grants	13,900	14,100	13,900
Total Operating Grants	617,504	660,554	657,228
Total Complementary Services Revenue	617,504	660,554	657,228

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Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 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	112,000	76,346	72,219
Total Fees and Other Revenue	112,000	76,346	72,219
Total External Services Revenue	262,000	226,346	222,219
Other Revenue			
Miscellaneous Revenue	35,000	165,631	408,165
Sales & Rentals	357,600	323,773	378,392
Investments	125,000	125,121	221,371
Gain on Disposal of Capital Assets	11,000	26,326	11,668
Total Other Revenue	528,600	640,851	1,019,596
TOTAL REVENUE FOR THE YEAR	60,722,645	63,465,691	60,652,747

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North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	103,500	94,586	91,600
Professional Development - Board Members	18,800	9,986	7,832
Grants to School Community Councils	41,000	40,614	38,856
Elections	27,000	21,113	429
Other Governance Expenses	95,575	87,041	87,520
Total Governance Expense	285,875	253,340	226,237
Administration Expense			
Salaries	1,712,744	1,741,664	1,720,385
Benefits	246,209	238,128	234,687
Supplies & Services	330,635	310,196	207,090
Non-Capital Furniture & Equipment	10,250	2,472	3,808
Building Operating Expenses	30,000	22,492	23,659
Communications	24,960	26,870	26,614
Travel	30,500	7,700	16,926
Professional Development	98,785	18,882	15,981
Amortization of Tangible Capital Assets	126,635	73,681	53,803
Total Administration Expense	2,610,718	2,442,085	2,302,953
Instruction Expense			
Instructional (Teacher Contract) Salaries	28,759,075	28,555,500	28,479,370
Instructional (Teacher Contract) Benefits	1,405,583	1,518,512	1,437,492
Program Support (Non-Teacher Contract) Salaries	6,173,309	5,966,205	5,704,375
Program Support (Non-Teacher Contract) Benefits	1,244,123	1,183,381	1,131,143
Instructional Aids	934,541	1,586,680	789,401
Supplies & Services	1,015,514	979,371	903,568
Non-Capital Furniture & Equipment	823,151	971,315	159,643
Communications	99,973	87,298	88,561
Travel	133,970	68,636	83,287
Professional Development	351,172	119,164	150,005
Student Related Expense	328,276	97,374	175,531
Amortization of Tangible Capital Assets	1,192,369	1,351,033	1,463,557
Total Instruction Expense	42,461,056	42,484,469	40,565,933

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,091,041	3,243,527	2,859,800
Benefits	607,114	625,013	555,161
Supplies & Services	6,250	2,791	2,622
Non-Capital Furniture & Equipment	33,000	28,477	6,905
Building Operating Expenses	3,980,350	4,102,516	6,414,873
Communications	19,250	10,328	11,048
Travel	135,000	111,303	123,566
Professional Development	18,500	3,597	1,274
Amortization of Tangible Capital Assets	2,073,773	1,915,231	1,929,875
Total Plant Operation & Maintenance Expense	9,964,278	10,042,783	11,905,124
Student Transportation Expense			
Salaries	2,019,093	1,902,094	1,875,942
Benefits	432,022	384,284	383,510
Supplies & Services	881,850	832,938	643,150
Non-Capital Furniture & Equipment	417,900	372,271	410,550
Building Operating Expenses	79,500	72,488	89,192
Communications	25,450	24,676	19,350
Travel	9,120	9,463	6,474
Professional Development	9,900	637	1,939
Contracted Transportation	38,500	15,812	21,677
Amortization of Tangible Capital Assets	796,941	714,222	764,541
Total Student Transportation Expense	4,710,276	4,328,885	4,216,325
Tuition and Related Fees Expense			
Tuition Fees	267,520	199,424	197,401
Total Tuition and Related Fees Expense	267,520	199,424	197,401
School Generated Funds Expense			
Academic Supplies & Services	9,700	5,177	8,483
Cost of Sales	473,700	91,125	356,880
Non-Capital Furniture & Equipment	24,000	12,272	-
School Fund Expenses	566,836	328,513	407,119
Total School Generated Funds Expense	1,074,236	437,087	772,482

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	452,312	503,838	439,290
Program Support (Non-Teacher Contract) Salaries & Benefits	754,424	751,352	742,859
Instructional Aids	24,800	39,737	22,319
Supplies & Services	-	9,578	6,715
Non-Capital Furniture & Equipment	-	13,804	-
Communications	4,677	3,363	3,839
Travel	16,500	15,993	10,450
Professional Development (Non-Salary Costs)	7,500	1,175	3,118
Student Related Expenses	177,417	139,486	90,103
Amortization of Tangible Capital Assets	17,054	13,564	14,204
Total Complementary Services Expense	1,454,684	1,491,890	1,332,897
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	144,682	153,148	144,094
Supplies & Services	215,672	183,980	178,512
Non-Capital Furniture & Equipment	1,000	983	-
Travel	650	676	481
Amortization of Tangible Capital Assets	3,069	3,131	3,131
Total External Services Expense	365,073	341,918	326,218
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,750	2,223	6,240
Interest on Capital Loans	297,893	297,892	314,344
Total Interest and Bank Charges	300,643	300,115	320,584
Loss on Disposal of Tangible Capital Assets	-	27,419	-
Provision for Uncollectable Accounts	-	7,311	-
Total Other Expense	300,643	334,845	320,584
TOTAL EXPENSES FOR THE YEAR	63,494,359	62,356,726	62,166,154

North East School Division No. 200
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021

	Land	Land Improvements	Buildings	Buildings Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	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
Additions/Purchases	-	57,479	-	-	647,970	133,162	235,661	670,900	169,572	744,327	2,659,071	1,480,625
Disposals	-	-	-	-	(261,393)	(99,879)	(404,791)	(971,778)	(38,873)	-	(1,776,714)	(2,373,946)
Closing Balance as of August 31	254,128	1,493,706	99,332,947	1,990,876	9,936,851	1,547,944	3,674,893	3,275,797	262,007	744,327	122,513,476	121,631,119
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	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
Amortization of the Period	-	69,191	1,701,072	77,760	691,820	213,674	407,956	849,515	59,874	-	4,070,862	4,229,111
Disposals	-	-	-	-	(231,437)	(99,879)	(404,791)	(971,778)	(38,873)	-	(1,746,758)	(2,373,946)
Closing Balance as of August 31	N/A	641,567	41,695,694	1,431,710	6,319,573	1,162,327	1,932,539	1,884,967	91,858	N/A	55,160,235	52,836,131
Net Book Value												
Opening Balance as of September 1	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
Closing Balance as of August 31	254,128	852,139	57,637,253	559,166	3,617,278	385,617	1,742,354	1,390,830	170,149	744,327	67,353,241	68,794,988
Change in Net Book Value	-	(11,712)	(1,701,072)	(77,760)	(73,806)	(80,512)	(172,295)	(178,615)	109,698	744,327	(1,441,747)	(2,748,486)
Disposals												
Historical Cost	-	-	-	-	261,393	99,879	404,791	971,778	38,873	-	1,776,714	2,373,946
Accumulated Amortization	-	-	-	-	231,437	99,879	404,791	971,778	38,873	-	1,746,758	2,373,946
Net Cost	-	-	-	-	29,956	-	-	-	-	-	29,956	-
Price of Sale	-	-	-	-	3,158	15,705	-	10,000	-	-	28,863	11,668
Gain (Loss) on Disposal	-	-	-	-	(26,798)	15,705	-	10,000	-	-	(1,093)	11,668

Draft - For Discussion Purposes Only

North East School Division No. 200
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,070,862	4,229,111
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	1,093	(11,668)
Total Non-Cash Items Included in Surplus / Deficit	4,071,955	4,217,443

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	974,095	(1,058,966)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(577,575)	421,417
Increase in Liability for Employee Future Benefits	64,900	62,100
Increase (Decrease) in Deferred Revenue	657,732	(156,427)
Decrease in Inventory of Supplies Held for Consumption	17,444	67
Decrease (Increase) in Prepaid Expenses	73,147	(115,471)
Total Net Change in Non-Cash Operating Activities	1,209,743	(847,280)

Draft - For Discussion Purposes Only



NESD Board of Education

Meeting Date: November 23, 2021

Topic: 2020-21 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, 2021.

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 questions regarding the Annual Report.

RECOMMENDATION

Proposed Board Motion

That the Board approves the 2020-21 Annual Report for the North East School Division No. 200 as presented.

PREPARED BY	DATE	ATTACHMENTS
Mark Jensen, Coordinator of Continuous Improvement & Reporting	Nov. 17, 2021	2020-2021 NESD Annual Report



North East School Division #200

2020-21 Annual Report

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School Division Contact Information

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

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Website: www.nesd.ca

Email: rempel.don@nesd.ca

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of North East School Division #200 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of North East School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. 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 report provides information about [name of school division] in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2020-21, supported by contingency funding.

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 an eight-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 November 9, 2020 to serve a four-year term. On March 8, 2021 a by-election was required to fill the seat representing subdivision 5.

The Board of Education members as of August 31, 2021 are:

- Subdivision 1 Kathrene Bank
- Subdivision 2 Kevin Trew
- Subdivision 3 Dustin Kelsey
- Subdivision 4 Kevin Graham
- Subdivision 5 Tyson Waldner
- Subdivision 6 Lori Kidney (Vice Chair)
- Subdivision 7 Ted Kwiatkowski
- Subdivision Nipawin Marla Walton (Board Chair)

A list of the remuneration paid to all board members in 2020-21 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. The school division has two Hutterian schools that are not required to have an SCC. The SCCs of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. In 2020-21, North East School Division had four schools with 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 Learning Improvement Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2020-21, all of the SCCs submitted Learning Improvement Plans for Board approval.

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 \$40,614 in funding for the SCCs in 2020-21.

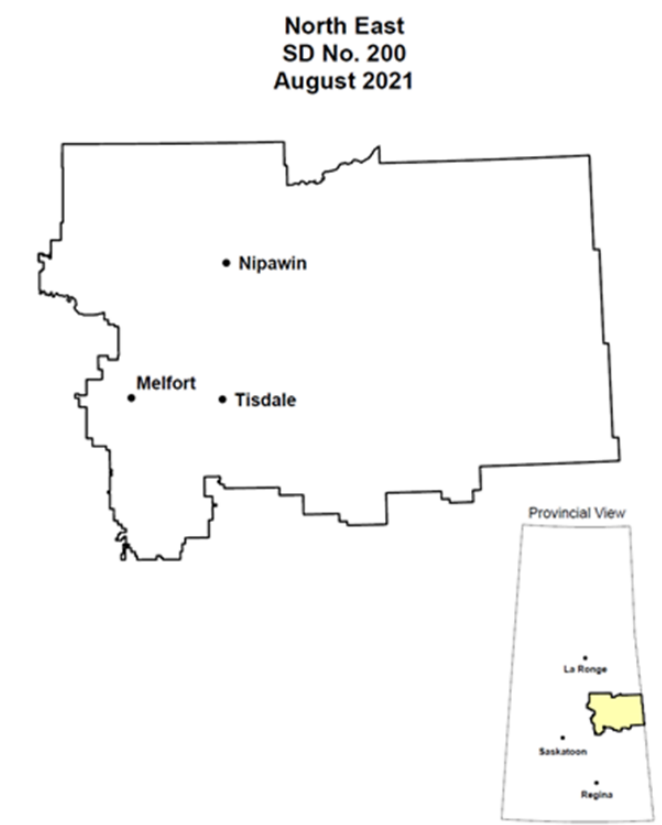
School Division Profile

About Us

North East School Division is a rural school division with 22 schools located in 13 communities. The division is located within Treaty 5 and Treaty 6 Territories of northeast Saskatchewan. The schools within the division span a geographic area of approximately 11,000 square kilometers 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 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 northeast. Much like the rest of Saskatchewan, the northeast area has been witness to an influx of immigrants who support the growing economy.



Division Philosophical Foundation

Division Mission Statement

Our mission is to ensure every student has the opportunity to succeed.

Division Vision Statement

Our vision is education in a culture of excellence.

Division Guiding Principles

Success in the North East School Division is achieved through the following shared values.

Commitment to Be your Best

We are committed to the pursuit of excellence and the achievement of one's personal best.

Responsible

We are committed to individual and organizational accountability.

Inclusive

We are committed to a culture of mutual respect which is responsive to the diversity among people.

Cooperative

We are committed to collaborative relationships fostered by open communications.

Ethical

We are committed to conducting ourselves with integrity and compassion.

Community Partnerships

North East School Division (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 2020-21, 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.

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 FRC hosted their grand opening in September 2021 and is currently running many programs such as Drop In and Play, ASQ 3 screening, book giveaways, Prenatal Sharing Group, Infant Baby Massage, and Prenatal Classes. In addition, other agencies utilize this space to provide support to family and children. 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 offer 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.

As a response to COVID-19 pandemic conditions, the NESD expanded its NESD Online Virtual School to include programming for Kindergarten to Grade 9 students. The addition of staff and programming permitted students requiring these supports to learn from home.

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

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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, 2021, 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 2020-21 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 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

Throughout the COVID-19 pandemic, NESD 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, using online resources and monitoring tools when needed.

A partnership with the Western Canadian Learning Network positioned the NESD to expand existing online Grades 10-12 course resources to include an online course resource for each teacher in Grades 5-12 subjects. This development was led by a strong contingent of teachers who completed 46 additional course offerings for online delivery. In addition, Prekindergarten to Grade 4 teacher resources were shared through shared Google platforms. Grades K-12 online courses and resources were leveraged throughout the year to support distance learning related to teacher or student absenteeism. In some cases, teachers utilized the courses to offer students a blended classroom model, supporting differentiated learning.

Measures for Reading, Writing and Math At or Above Grade Level

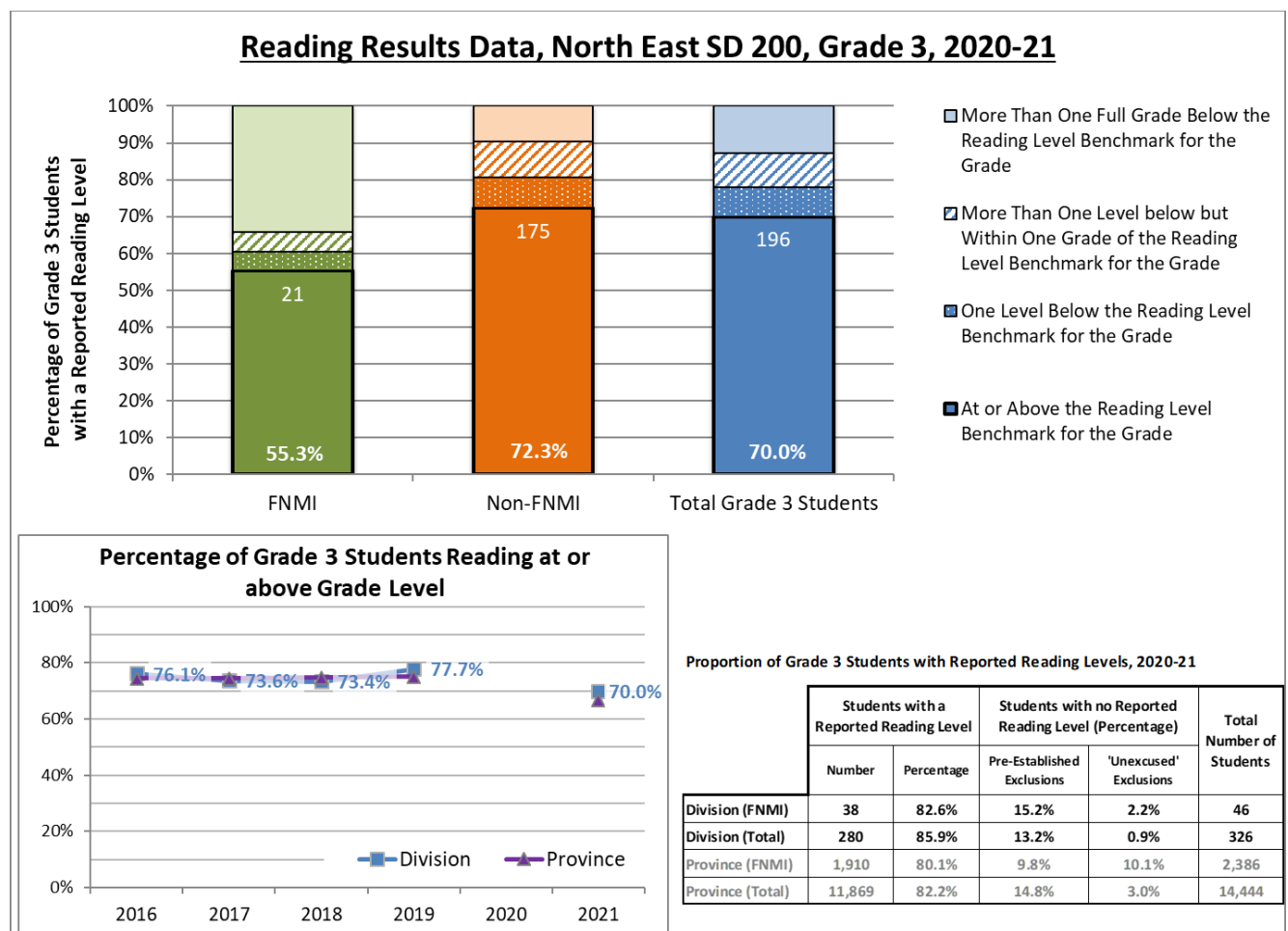
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. 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 bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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, 2021

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

North East School Division reports 70.0% of its Grade 3 students were reading at or above the Grade 3 Reading Level Benchmark in 2020-21. This is a decrease from when last reported in 2018-19 (77.7%), and a six-year low for this measure. A point of celebration is that the North East School Division scored higher than the provincial average of 66.7%. The reductions in percentage of students reading at or above the Grade 3 Reading Level Benchmark both in the North East School Division and the province may be attributed at least in part to the disruptions to schooling and shifts to remote learning during the COVID-19 pandemic conditions. When including the students who are only one level below the reading benchmark for Grade 3, North East School Division reaches a value of 77.8%. The North East School Division is committed to increasing the percentage of students reading at or above Reading Level Benchmark back to the levels it achieved prior to the COVID-19 pandemic.

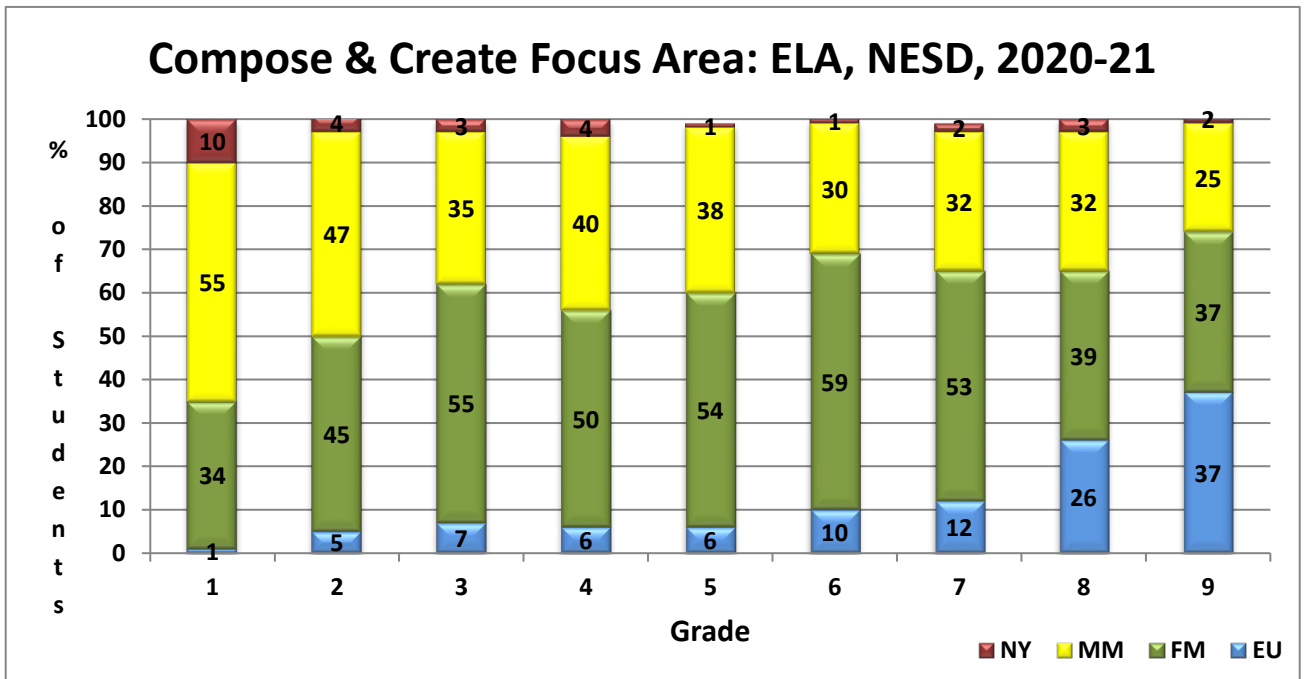
Where the results continue to be troublesome is with the gap in achievement between FNMI students and Non-FNMI students. In 2020-21, only 55.3% of Grade 3 FNMI students were reading at grade level while 72.3% of Non-FNMI students were reading at grade level. This gap is not consistently closing. Given the size of the population of Grade 3 FNMI students in the school division, it is understood that there will be more fluctuation in percentages from year to year, but this result is consistent with pre-pandemic levels (not reported here). Twenty-one FNMI students were at grade level, two students were only one level below, two students were more than one level below, and thirteen students were more than one full grade below level. A total of only thirty-eight FNMI students reported reading level values.

North East School Division reports 85.9% of students have a reported reading level, which is higher than the provincial rate of 82.2%. The NESD is encouraged that a very small percentage of students were exempt for other unexcused reasons (0.9% compared to 3.0% provincially).

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

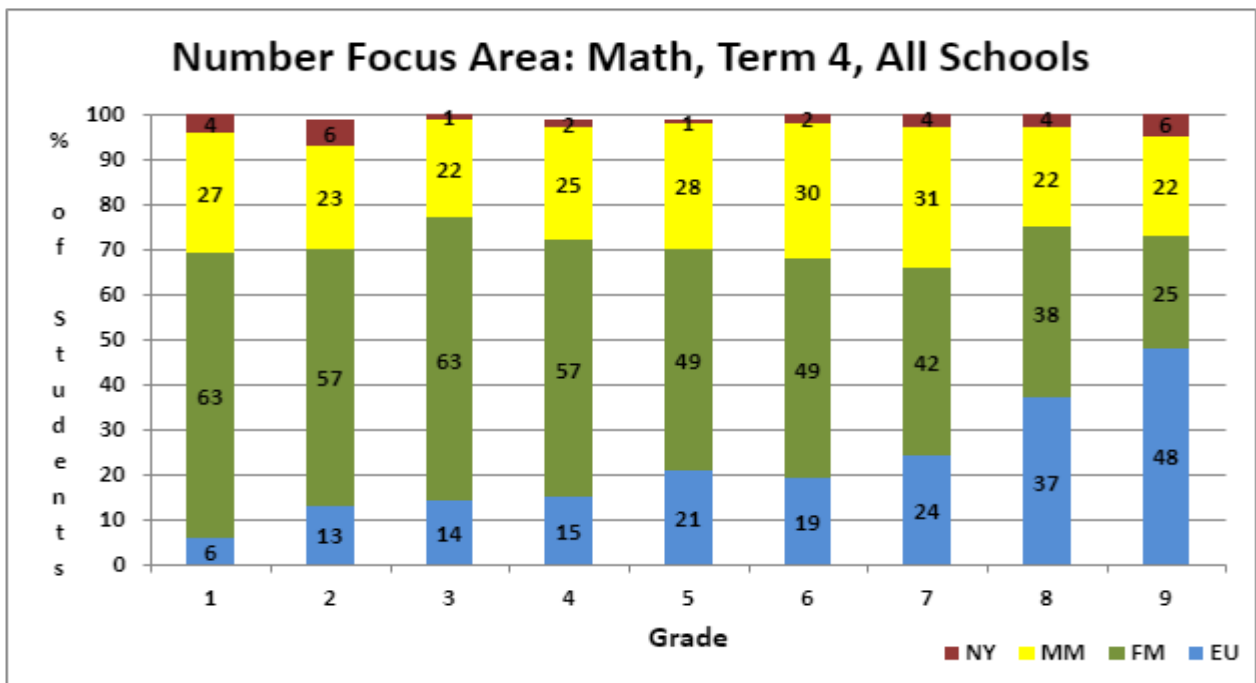


The graph displayed above represents the Compose and Create Focus Area for Grades 1 – 9 in the North East School Division for 2020-21. The graph represents the four levels the North East School Division uses to assess its students with their curricular rubrics. Enriched Understanding (EU) is the highest level students can attain on the four-level rubric. The graph above suggests that as students gain more experience with writing related tasks they perform better. This speaks to the necessity to continue instructing and dedicating supports to our early writers. Fully Meeting (FM) is the level on the grade book the North East School Division aspires all of their students to be at. The graph suggests that students in Grade 1 and 2 need to continue to be supported with the developing skill of writing. North East School is proud that by Grade 9, 74% of its students are at the Fully Meeting level. It is typical in other years to see these students needing more support as they progress through the grades and gain more experience with writing skills. The Mostly Meeting (MM) level is where students reside when they have met most of the curricular outcomes in the Focus Area but are still in need of some support before they can be considered Fully Meeting. In the North East School Division, we are proud that almost all students achieve this level. Not Yet Meeting (NY) is the level on the rubrics that suggests students require more support before they can be considered at grade level. Each year the North East School Division has a small percentage of students remaining at this level at the end of the year. These students will continue to be monitored and supported as they move through the various grade levels.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.



The graph displayed above represents the Number Focus Area for Grades 1 – 9 in the North East School Division for 2020-21. The graph represents the four levels the North East School Division uses to assess its students with their curricular rubrics. Enriched Understanding (EU) is the highest level students can attain on the four-level rubric. The graph above suggests that as students gain more experience with mathematics related tasks they perform better. NESD is proud to report almost half of the Grade 9 students are at this level. Fully Meeting (FM) is the level on the grade book the North East School Division aspires all of their students to be at. North East School is proud that by Grade 9, 73% of its students are at the Fully Meeting level. It is typical in other years to see these students needing more support as they progress through the grades and gain more experience with number-sense skills. The Mostly Meeting (MM) level is where students reside when they have met most of the curricular outcomes in the Focus Area but are still in need of some support before they can be considered Fully Meeting. In the North East School Division, we are proud that almost all of students achieve this level. Not Yet Meeting (NY) is the level on the rubrics that suggests students require more support before they can be considered at grade level. Each year the North East School Division has a small percentage of students remaining at this level at the end of the year. These students will continue to be monitored and supported as they move through the various grade levels.

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

ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, 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 Context).

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

For the 2020-21 school year, North East School Division had the following goals aligned to the First Nations and Métis Student Engagement and Graduation Rates outcome and to the five goals of *Inspiring Success*:

- Create, maintain, and strengthen the NESD partnerships with Saskatoon Tribal Council and Kinistin Saulteaux First Nation through the revision and implementation 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 opportunities to hear and respond to the voices of the First Nations and Métis voices students and parents.
- Begin the process of creating a representative workforce policy and terms of reference.

<p>School division actions taken during the 2020-21 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 2020-21, NESD continued its work with its Invitational Shared Services Initiative (ISSI) partners. This work included implementing the updated ISSI goals. The new goals and processes reflect holistic student growth and classroom teachers' strategies to support teachers in facilitating this student growth.</p> <p>COVID-19 pandemic restrictions prevented in person work in schools with Elders and Knowledge Keepers, however the NESD First Nations and Métis (FNM) consultant, Sharon Meyer organized virtual Elder, Knowledge Keeper visits with classrooms.</p> <p>To support agentic FNM connections to curricular land-based learning outcomes, the NESD has partnered with a local landowner to offer experiential learning opportunities to students on an uncultivated piece of land along the Torch River within NESD boundaries. In 2020-21, a teacher advisory committee began work to prepare the site, and teacher supports were developed for utilizing the land with learners in the 2021-22 school year.</p> <p>LP Miller Comprehensive School continued its work with Following Their Voices for the fourth consecutive year. Teachers continue to align their strategies with the school goals, while utilizing data to build stronger relationships with students and families.</p> <p>To measure school actions towards in supporting an increase Métis and First Nation student and families reporting a positive sense of belonging, OurSchool student voice survey results are analyzed. Consistently, the percentage of FNM students reporting a positive sense of belonging is lower than that for the non-Indigenous students. Continued and focused work in this area is required.</p> <p>Driven by the work of a committee of divisional representatives and First Nations and Métis partners, a survey is being developed to understand the current level of representation of First Nations and Métis people in the division work force. Survey results will contribute to the implementation of a representative work force policy.</p>
<p>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</p>	
<p>Average Final Marks</p>	
<p>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 post-secondary education, to determine eligibility for scholarships and awards and by some employers when hiring.</p> <p>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.</p>	

Average Final Marks in Selected Secondary-Level Courses, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	North East	Province	North East	Province	North East	Province
English Language Arts A 10 (Eng & Fr equiv)	83.3	75.5	83.6	78.7	80.9	62.6
English Language Arts B 10 (Eng & Fr equiv)	83.3	74.9	84.0	78.1	77.1	62.2
Science 10 (Eng & Fr equiv)	82.1	74.6	83.4	77.8	71.1	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	83.9	74.5	85.0	78.5	74.5	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	79.4	76.0	80.2	78.1	71.7	63.8
English Language Arts 20 (Eng & Fr equiv)	82.3	76.6	82.9	78.9	78.2	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	76.7	69.4	77.7	72.8	71.5	62.3
Math: Foundations 20 (Eng & Fr equiv)	81.1	76.6	81.9	78.3	73.9	66.0

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, 2021

Analysis of Results – Average Final Marks

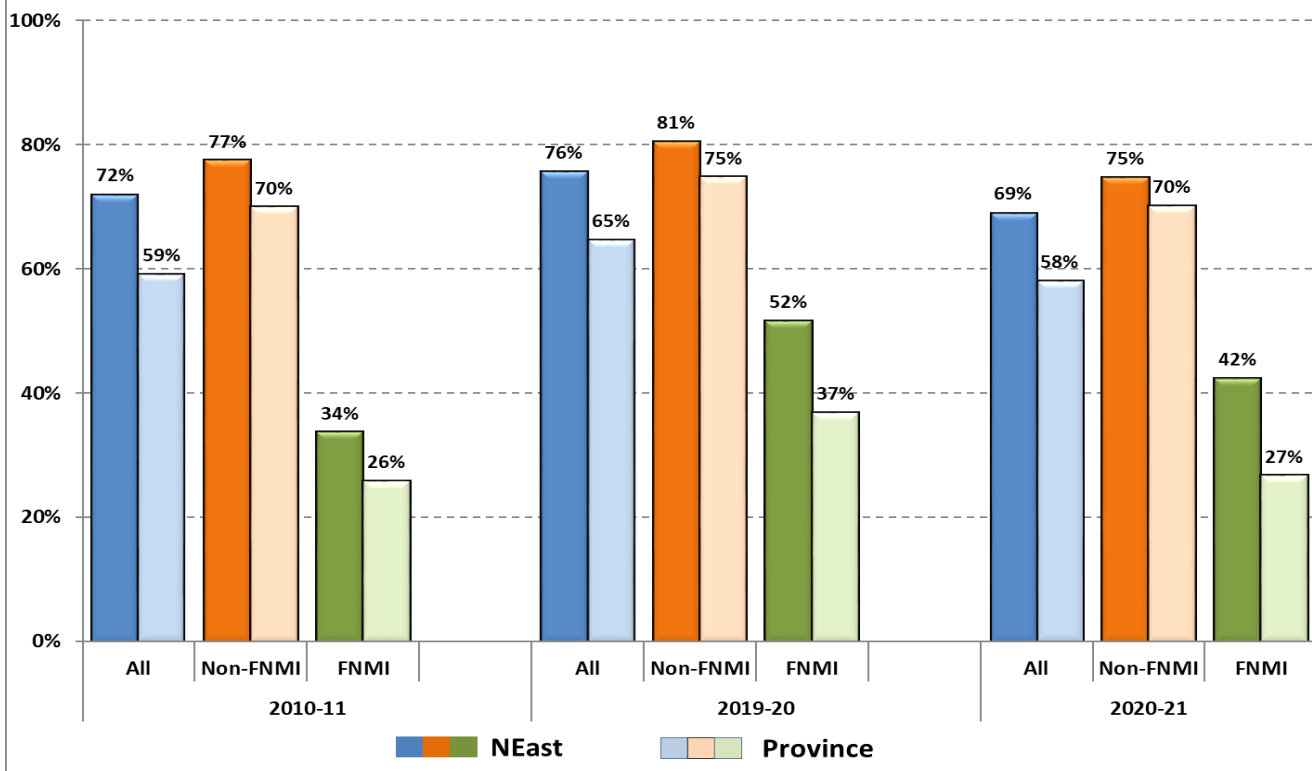
North East School Division is proud to continue to celebrate the academic accomplishments of its students. In 2020-21, the average final marks for all North East students exceeded the provincial results in all subject areas identified in the Average Final Marks for Selected Secondary-Level Courses. The average marks for non-FNMI students from the NESD were above the province's non-FNMI students in all subject areas. The average marks for North East School Division's self-identified FNMI students were well above the FNMI provincial results in all subjects. It should also be noted North East FNMI students performed very well in comparison to all students in the province. This suggests the work North East is doing with its partnerships is working towards reducing the achievement gap between self-identified students and non-FNMI students in the division and province. Celebrating this accomplishment does not reduce the need to continue to foster partnerships with neighbouring First Nations in an effort to increase attendance and credit attainment. One area of concern involves the achievement gap between FNMI students from NESD and Non-FNMI students from the division. In all reported subject areas, Non-FNMI students out-perform the FNMI students. The smallest gap occurs in English Language Arts 20 where the difference is only 0.7 percentage points. The largest gap this year occurred in Science where the gap was 6.7 percentage points. These gaps reinforce the need for North East School Division to continue the important 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.

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and North East SD 200



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, 2021

Analysis of Results – Credit Attainment

Overall, North East School Division witnessed a decrease in credit attainment of all Grades 10-12 students earning eight or more credits from 2019-20 to 2020-21. Overall, 69% of all students in Grades 10-12 earned eight or more credits. The Non-FNMI students witnessed a decrease from 81% down to 75% over the same time period. The self-identified FNMI subpopulation in the North East School Division decreased from 52% to 42%. The North East School Division does note that in all three categories its students outperformed those of the province. These decreases in 2020-21 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 contributing to the increase in credits earned in 2019-20 compared to previous years. This reason coupled with the disruptions to schooling and shifts in online learning delivery, has contributed to a decline in credit attainment for 2020-21. Regardless, it is noted that the North East School Division must continue to strive to do better in this area in order to return to the consistent pre-pandemic levels. 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, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

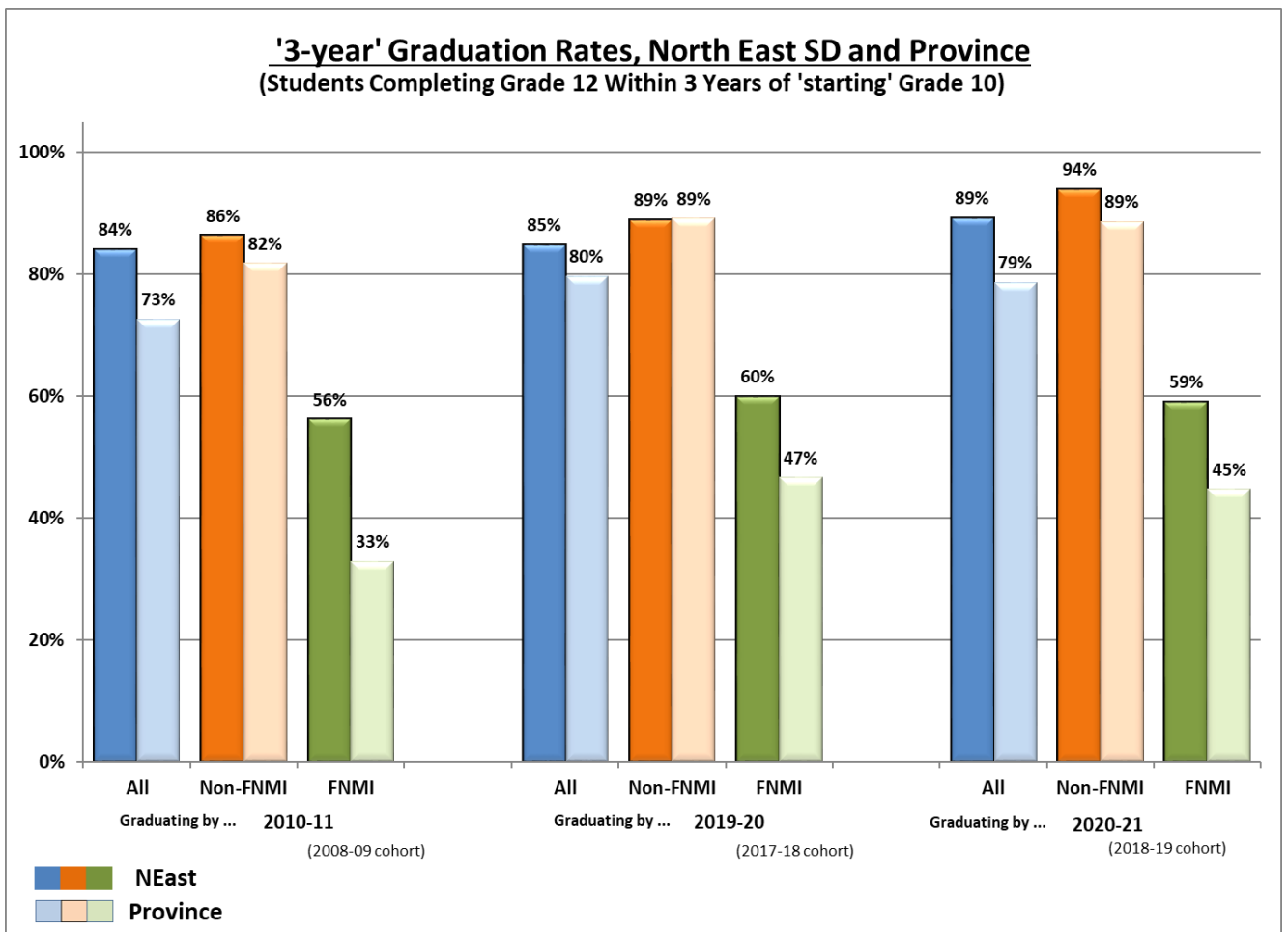
<p>School division goals aligned with the Graduation Rates outcome</p>	<p>For the 2020-21 school year, North East School Division had the following goals aligned with the Graduation Rates outcome:</p> <ul style="list-style-type: none"> • Support social engagement through increasing student awareness 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.
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<p>During 2020-21 in response to continuing COVID-19 pandemic conditions, NESD shifted from the digital citizenship awareness goal to create and offer all required online courses in Grades 10-12 within a learning management system (Moodle). In addition, an online Grade K-9 option was created and supported full time online K-12 learners while continuing to support our school based online learners.</p> <p>NESD continued the Visible Learning work established the in 2019-20 school year. Most schools worked on goals associated with clear learning intentions and success criteria and/or enhancing student learner dispositions.</p> <p>To support curriculum renewal with its teachers, the NESD worked collectively with teacher teams to unpack outcomes and post resources for the following subject areas: Accounting, Psychology, Law, Information Processing. In addition, teachers from various Practical and Applied Arts areas worked collaboratively to plan project-based assessments and the review the new Practical and Applied Arts handbook.</p> <p>The NESD continued to support student e-portfolios and goal setting for Grades K-6 students. Lead teachers in each school were supported through various professional development events.</p> <p>Responding proactively to the COVID-19 pandemic conditions, NESD reduced cohort sizes by creating either homerooms or block schedules (3 classes per day) in all schools.</p>

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 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, 2021

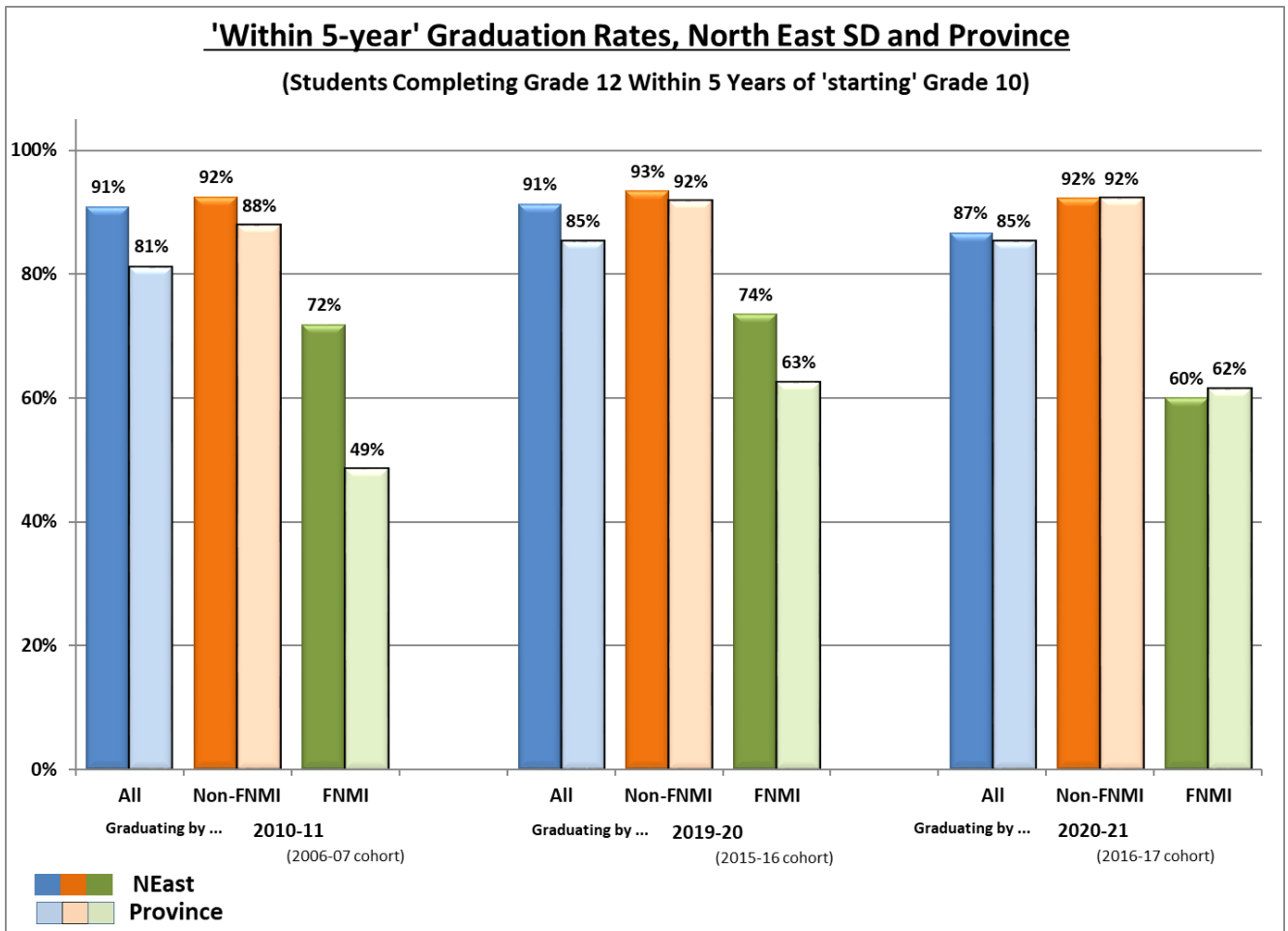
Analysis of Results – Three-Year Graduation Rates

In June 2021, 89% of all North East School Division's students graduated within three years of entering Grade 10 in 2018-19, with 94% of Non-FNMI students and 59% of FNMI students graduating with the three-year window. NESD is proud to once again reach the provincial target of 85% for all students. This spike in three-year graduation rates may be attributed in part to the mandatory school closures and the move to remote supplemental learning in March 2020. At that time, all students received credits for courses in which they were enrolled. It should be noted the overall rate and the non-FNMI rate increased, while the 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, 2021

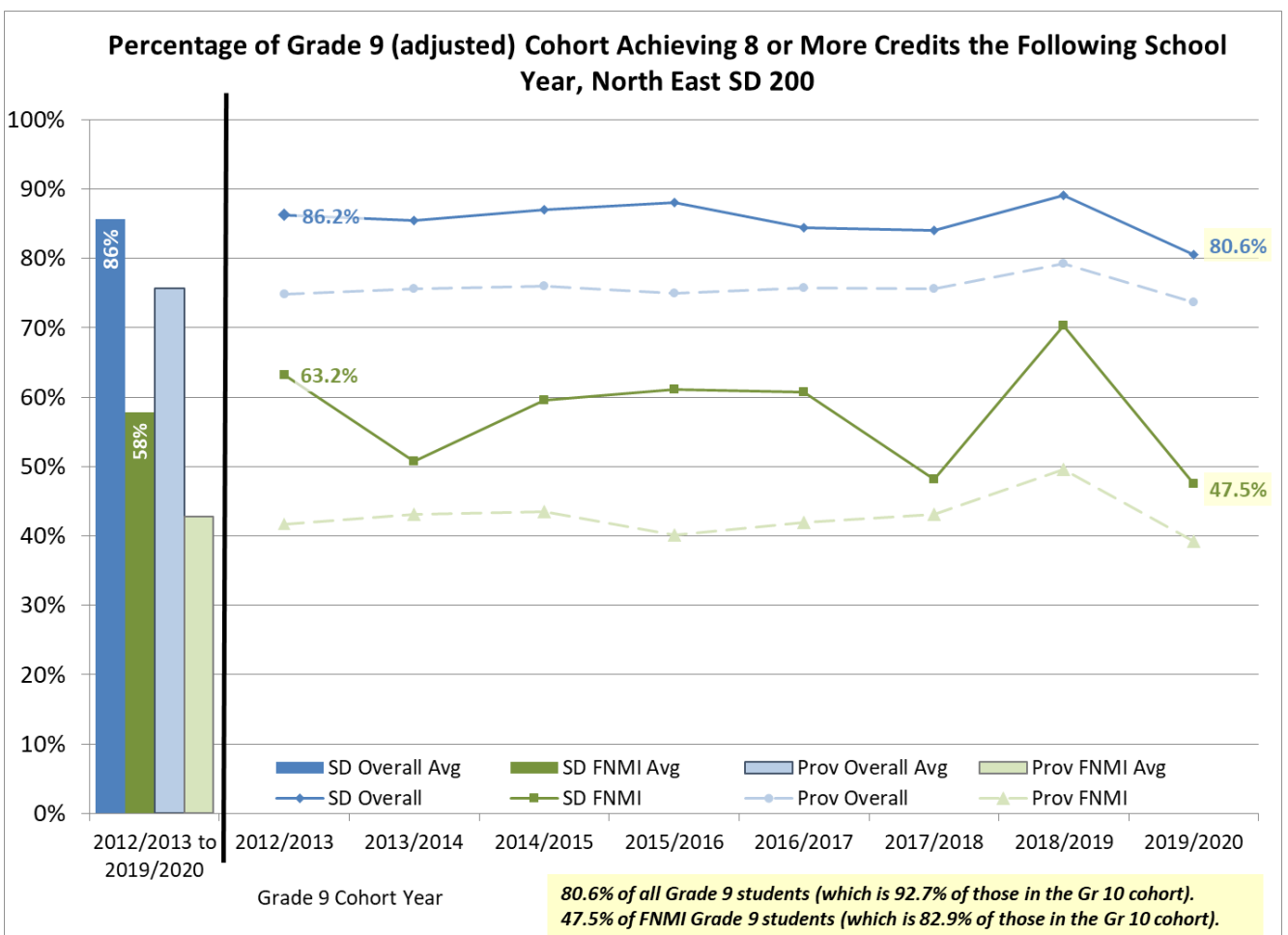
Analysis of Results – Graduation Rates ‘within five-years’

In June 2021, 87% of all North East School Division’s students graduated within five years of entering Grade 10 in 2016-17, with 92% of Non-FNMI students and 60% of FNMI students graduating with the five-year window. NESD did not reach the provincial target of 90% for all students, however this overall rate continues to be very close to the 90% goal. North East School Division is proud of the fact that the overall results in 2020-21 are higher than the provincial average. The results are expected to continue to fluctuate somewhat based upon the individual cohort of students, but progress towards increasing the percentage of student graduating within 5-years continues to be monitored. While a decline in graduation rates from the previous year was anticipated, given the provincial policy decision that likely contributed to a larger than usual year-over-year percentage point increase in graduation rates for June 2020, it is noted that the rates in 2019-20 were also lower than results from ten years ago (2010-11). 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, 2021

Analysis of Results – Grade 9 to 10 Transition

North East School Division reports 80.6% of its students enrolled in Grade 10 for the first time in 2020-21 achieved 8 or more credits, including 47.5% of FNMI students achieving 8 or more credits. NESD is proud of the fact these are both well above the corresponding provincial results. The overall percentage of 80.6% is 8.5% lower than the previous year and the FNMI rate of 47.5% is 22.8% lower than the previous year of 70.3%. Over the past 8 years, on average 86% of the NESD students and 58% of the FNMI subpopulation attained 8 or more credits. These results are well above the provincial average in each category. It should be noted as well that the results for 2020-21 are also the lowest shown in this 8-year trend.

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. While the decreases in 2020-21, are slightly lower than values from pre-pandemic years, it is anticipated that credit attainment will increase when more students return to regular face-to-face instruction.

Early Years

ESSP Outcome:

By June 30, 2021, 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 workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

<p>School division goals aligned with the Early Years outcome</p>	<p>For the 2020-21 school year, North East School Division had the following goals aligned with the Early Years outcome:</p> <ul style="list-style-type: none"> • By June 2021, 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 participate in professional development on brain development and developing self-regulation and social emotional skills. This workshop aligns with the Ministry requirements to fulfil the Child Development category of the Early Years PD tracking.
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>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.</p> <p>Help Me Tell My Story (HMTMS) data collection was not completed due to COVID-19.</p> <p>ECERS-3 was not completed due to the COVID-19 pandemic restrictions.</p> <p>The professional development session on brain development and developing self-regulation and social emotional skills was facilitated virtually with all NESD Prekindergarten and Kindergarten teachers attending.</p>

Measures for Early Years

Early Years Evaluation

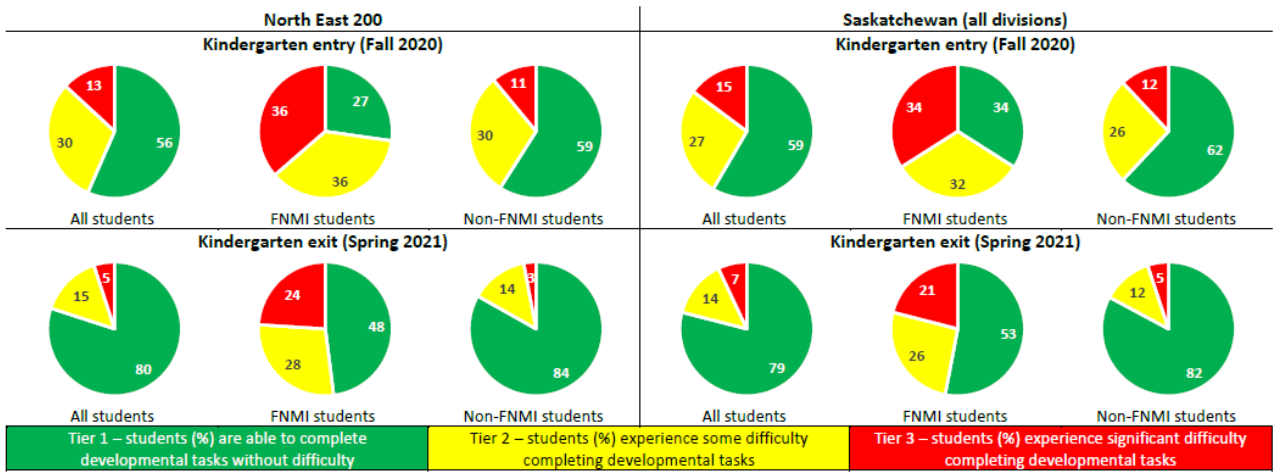
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

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

The following 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) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

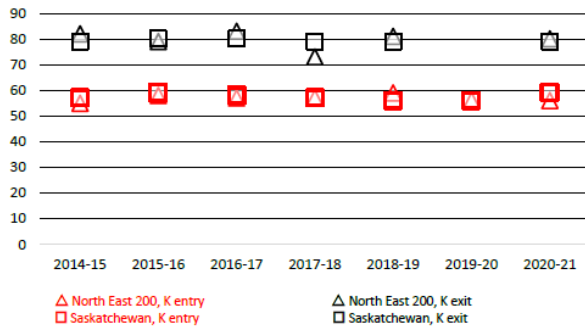
Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



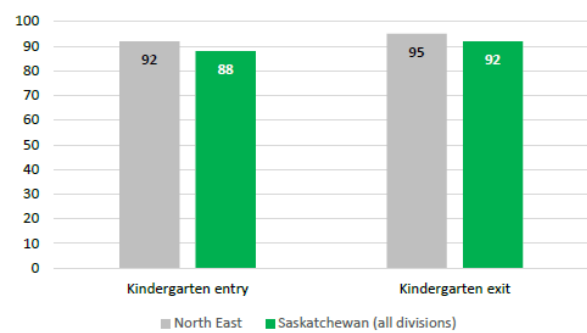
Tier 1 – students (%) are able to complete developmental tasks without difficulty
 Tier 2 – students (%) experience some difficulty completing developmental tasks
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

*totals may not add to 100 due to rounding

Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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, 2021

Analysis of Results – Early Years Evaluation

North East School Division reports 80% of the Kindergarten children scored at Tier 1, showing their learning and development is typical of children the same age, which is down slightly from pre-pandemic levels (81% in 2018-19). These results are higher than the provincial average of 79%, but still 10% away from the provincial target of 90%. Of special note is the fact that at the beginning of the year over 43% of the Kindergarten were experiencing some difficulty and this was reduced to 20% by year's end, something the NESD is proud of accomplishing. North East School Division reports 48% of FNMI children exited Kindergarten at Tier 1. This is lower than the provincial average of 53% FNMI children exiting Kindergarten at Tier 1. North East School Division will need to continue efforts to support this cohort of students as they progress through school.

It should be noted that during the 2020-21, the North East School Division experienced a smaller number of EYE participants due to the availability of remote learning. Only Kindergarten students who enrolled with in-person learning were eligible for this assessment due to difficulties in appropriately assessing students learning from home.

Demographics

Students

In 2019-20, 4,622 students were enrolled with the North East School Division, Kindergarten to Grade 12. This is 114 students fewer than in 2018-19 (4,736 students) and 169 students fewer than in 2017-18 (4,791 students). Even though North East School Division only saw its enrollment drop by 114 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.

In response to the COVID-19 pandemic, North East School expanded its NESD Online Virtual School to include full-time programming for grades Kindergarten to Grade 12. In total, 168 registered for this type of learning.

North East School Division witnessed a small decrease in the number of Self-Identified FNMI from 681 students in 2019-20 to 678 students in 2020-21. In 2020-21, North East School Division had 181 students classified as English as Additional Language, up substantially from 145 in 2019-20. 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 128 students were enrolled. The school division sees the value in expanding this delivery model into other communities in the future.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	380	318	313	337	307
1	390	394	343	326	353
2	383	385	394	339	331
3	381	385	380	387	328
4	370	377	398	378	376
5	367	376	379	395	380
6	365	350	367	370	388
7	345	369	358	375	362
8	364	348	360	355	364
9	363	376	354	364	351
10	400	367	390	370	340
11	363	370	352	362	360
12	419	385	403	378	382
Total	4,890	4,800	4,791	4,736	4,622
PreK	146	138	152	146	128

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	212	196	184	147	150
	4 to 6	168	173	198	183	168
	7 to 9	155	164	182	177	177
	10 to 12	177	158	196	174	183
	Total	712	691	760	681	678
English as an Additional Language	1 to 3	36	51	61	68	64
	4 to 6	33	41	46	46	59
	7 to 9	20	18	26	23	43
	10 to 12	29	15	13	<10	15
	Total	118	125	146	145	181

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 include 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, 2020

Staff

Job Category	FTEs
Classroom teachers	288.9
Principals, vice-principals	20.8
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	190.1
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	63.6
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	74.7
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	656.1

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, 2021

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 to oversee 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	2021-21-20 Cost
New School in Carrot River	Planning and design of new school	Architect and project manager fees	\$744,000
Brunswick School	Flooring	Upgrade all hallway flooring	\$81,000
Reynolds Central School	Roof Replacement	Replace roof sections 1, 3, 5 and 10	\$135,000
Wagner School	Modernize classrooms	New mill work and metal lockers	\$148,000

Infrastructure Projects (continued)			
School	Project	Details	2019-20 Cost
LP Miller Comprehensive School	Upgrade	Upgrade building management system for HVAC controls	\$294,000
Naicam School	Modernize classrooms	New mill work and metal lockers	\$119,000
Various schools	Smaller projects	Replacement of flooring, painting, fire alarm systems, door locks, etc.	\$419,000
Total			\$1,940,000

Transportation

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

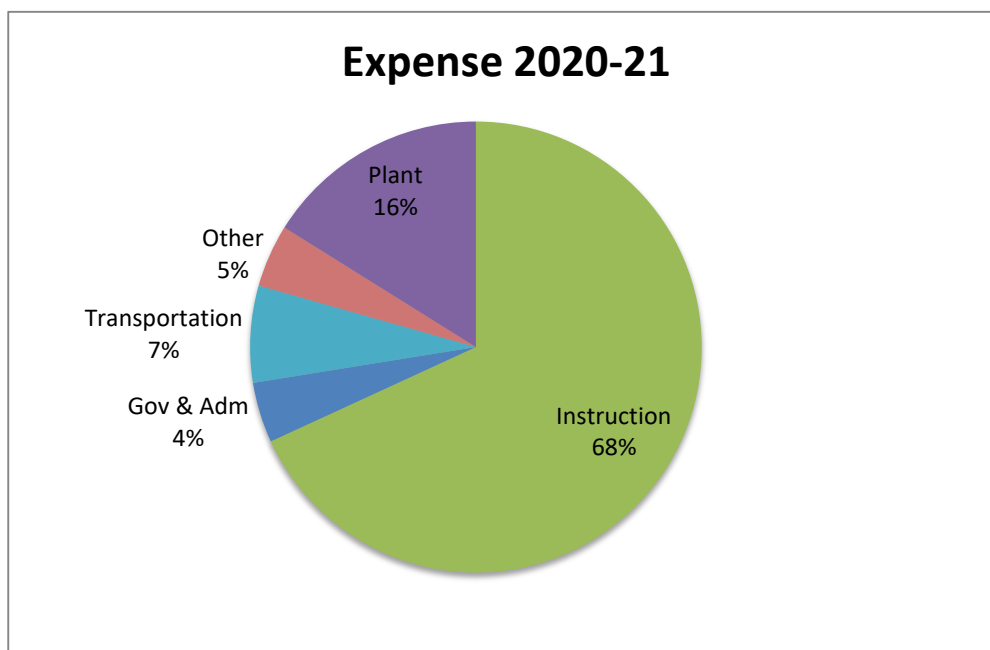
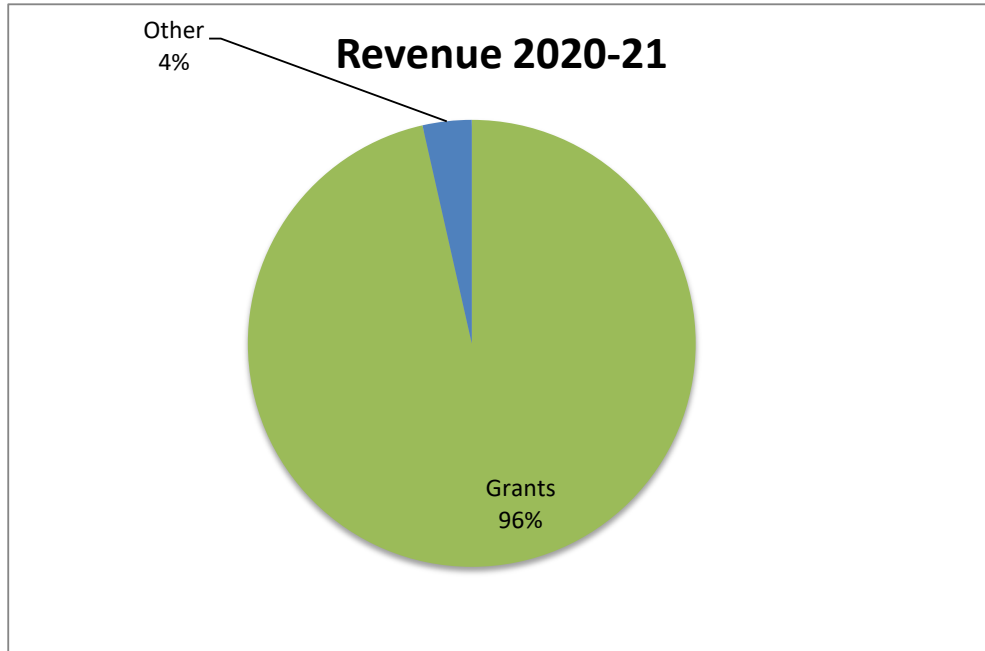
In 2020-21, some routes were reorganized to meet the COVID-19 pandemic restrictions.

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 special needs students.

Financial Overview

In 2020-21, contingency funding of \$ 2,533,658 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	57,563,166	61,223,597	57,141,076	3,660,431	6%	1
Tuition and Related Fees	589,800	245,068	738,960	(344,732)	-58%	2
School Generated Funds	1,161,575	469,275	873,668	(692,300)	-60%	3
Complementary Services	617,504	660,554	657,228	43,050	7%	4
External Services	262,000	226,346	222,219	(35,654)	-14%	5
Other	528,600	640,851	1,019,596	112,251	21%	6
Total Revenues	60,722,645	63,465,691	60,652,747	2,743,046	5%	
EXPENSES						
Governance	285,875	253,340	226,237	(32,535)	-11%	7
Administration	2,610,718	2,442,085	2,302,953	(168,633)	-6%	8
Instruction	42,461,056	42,484,469	40,565,933	23,413	0%	
Plant	9,964,278	10,042,783	11,905,124	78,505	1%	
Transportation	4,710,276	4,328,885	4,216,325	(381,391)	-8%	9
Tuition and Related Fees	267,520	199,424	197,401	(68,096)	-25%	10
School Generated Funds	1,074,236	437,087	772,482	(637,149)	-59%	11
Complementary Services	1,454,684	1,491,890	1,332,897	37,206	3%	
External Services	365,073	341,918	326,218	(23,155)	-6%	12
Other Expenses	300,643	334,845	320,584	34,202	11%	13
Total Expenses	63,494,359	62,356,726	62,166,154	(1,137,633)	-2%	
Surplus (Deficit) for the Year	(2,771,714)	1,108,965	(1,513,407)			

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

Note	Explanation
1	The Ministry of Education provided funding for pandemic support that was unbudgeted. The Ministry also provided more capital funding for the new school in Carrot River and Preventative Maintenance and Renewal funding than what was expected at budget time. The timing of the funding for the new school changed; the total funding has not increased.
2	Federal tuition student enrolment numbers were less than expected at budget time.
3	COVID-19 pandemic restrictions negatively impacted activities that the schools had budgeted.
4	Funding received for Early Learning and Intensive Supports (ELIS) was unbudgeted.
5	Reduced cafeteria sales due to the COVID-19 pandemic.
6	The school division has recognized unbudgeted revenue for insurance for hail damage to a school and SGI vehicle rebates. A payment was also received for the 2021 Distribution of Excess Capital from the Saskatchewan School Boards Association (SSBA) Insurance Plan; the payment could not be predicted and was unbudgeted.
7	Professional development and several board meetings were held virtually which resulted in less travel costs compared to budget.
8	Some professional development included in the budget did not take place. In addition, some professional development training was virtual, resulting in no travel, hotel or meal costs. Administration staff travelled less than anticipated at budget time due to the COVID-19 pandemic restrictions during the fiscal year.
9	Repair and maintenance and fuel costs for the school buses were less than anticipated at budget time. Due to the pandemic, there were school bus routes with no substitute drivers.
10	Student enrolment numbers in the Cumberland College Adult Basic Education program were less than budget.
11	COVID-19 pandemic restrictions negatively impacted activities that the schools had budgeted.
12	Reduced expenses for the cafeteria due to less sales.
13	Loss on the disposal of the sale of two buses. This was not anticipated at budget time.

Appendix A – Payee List

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

Transfers

Name	Amount
Cumberland College	199,424

Supplier Payments

Name	Amount
AccessSMT	63,159
Allmar Inc.	116,313
AODBT	612,301
Aon Canada Inc.	378,771
Apple Canada Inc.	98,086
Bakken, Ivy	81,626
BMO Financial Group	2,747,254
Charter Telecom Inc.	141,751
Dell Canada Inc.	431,055
Digital Edge Media Inc.	66,584
Ellis Earthworks	81,139
EMCO Corporation	92,576
ET Flooring & Design	96,382
Federated Co-operatives Ltd.	719,456
5 Point Contracting Ltd.	131,595
Fouillard Carpet Sales	139,146
Frontline Technologies Group	58,641
GFL Environmental Inc.	78,254
Hy-Grade Millwork	189,574
Inland Audio Visual Limited	115,406
Insight Canada	70,812

Name	Amount
Key Chevrolet Buick GMC	64,091
Legacy Bus Sales Ltd.	706,572
Matrix Video Communications	294,754
Midgard	131,133
PCG Canada ULC	59,407
Pearson Canada Inc.	210,399
RMIS Engineering	56,299
S & K Mechanical Ltd.	277,169
Saskatchewan School Boards Association	85,245
Saskatchewan Workers' Compensation Board	139,881
Saskatoon Tribal Council Inc.	150,000
SaskEnergy	418,360
SaskPower	845,189
Sparkrock Inc.	238,278
Ten & Two Driver Training	72,698
Troy Life & Fire Safety Ltd.	77,067
TSA Insurance Ltd.	116,011
Vipond	53,079
Xerox Canada Ltd.	136,013

Other Expenditures

Name	Amount
CUPE Local #4875	147,922
Municipal Employees' Pension Plan	2,239,488
Receiver General	11,800,728
Saskatchewan School Boards Association	814,439

Name	Amount
Saskatchewan Teachers' Federation	3,444,271
Teachers Superannuation Commission	58,441

Appendix B – Management Report and Audited Financial Statements

It is recommended that the final PDF version of the annual report be created by combining a PDF of this annual report populated template (including this Appendix B heading page but not the audited financial statements) with the final PDF copy of the signed audited financial statements.

It is not necessary to try and fit the contents of the audited financial statements into the format of this annual report template. The signed audited financial statements can simply be an appended document with its own page numbers (i.e., no footers required).



NESD Board of Education

Meeting Date: November 23, 2021

Topic: North East School Level Learning Improvement Plans 2021-2022

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 Provincial Education Plan (PEP) provides the direction for the Ministry of Education, publicly funded school divisions, and First Nation Educational Authorities. The goals of the PEP have been developed to support Saskatchewan government's Framework for a Provincial Education Plan (2020-2030). The Board of Education has a four-year strategic plan to support local conditions and establish priorities for the school division aligned with the PEP. 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. [Level 3 - Schools](#)

RECOMMENDATION

Proposed motion:

That the Board approve the 2021-22 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 17, 2021	Priority Action Plan - Level 3 - Schools