

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

Minutes of Regular Meeting – [2018 03 20-Regular Board minutes.pdf](#)

Proposed Motion: That the minutes of the Regular Meeting of March 20, 2018 be adopted (as presented) or (as amended).

5. DELEGATIONS & SPECIAL PRESENTATIONS:

- Mark Jensen, Coordinator of Continuous Improvement and Reporting - 2018 April Wall Walk

6. CONSENSUS AGENDA ITEMS

Proposed Motion: That the following consent items be received and recommendations be approved as presented:

- *Information Items*
- *Correspondence*

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. Maude Burke Relocatable - [Maude Burke School-Relocatables-0.pdf](#)
2. Gronlid-Tisdale Boundary Review - [Gronlid-Tisdale Boundary review-042418.pdf](#)
3. Board Member Resignation - [Board member resignation-042418.pdf](#)

B. Monitoring and Reporting Items

1. 2018 April Wall Walk - [April 2018 Wall Walk-0.pdf](#) ; [NESD Wall Walk - April 2018.pdf](#)
2. Transportation Report-Period 2 -[Transportation report-Period 2-Sept 2017-Feb 2018.pdf](#)
3. Financial Report to February 28, 2018 - [Financial report to Feb 28 2018.pdf](#)

C. Board of Education Strategic Direction Items

***8. INFORMATION ITEMS**

- A. Director's Personnel Report - [2018 03-Director's Personnel Report Mar 1 - Mar 31 2018.pdf](#)
- B. Out of Province Travel - [2018 04 24-Out of Province.pdf](#)
- C. CONFIDENTIAL Student Suspensions - [Suspensions-042418-FINAL.pdf](#)
- D. Administrative Procedures -

E. Shmyr-Boundary request UPDATE - Shmyr - Update - Family Request to Change Boundary-0.pdf

***9. CORRESPONDENCE**

- a. **2018 04-Board and Administrator.pdf**
- b. **2018 04 11-Minister of ed to Star City Mayor.pdf**
- c. **Goudy, Todd-resignation-041318.pdf**

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- a. **2018 03 22-Update from SSBA President-email.pdf; 2018 03 22-FINAL TAX ON TRUSTEE HONORARIUMS.pdf**
- b. **2018 04 05-Feedback on Position statements.pdf**
- c. **2018 04 12-April 12 BCC meeting in Saskatoon at Radisson.pdf**
- d. **2018 04 12-April 12 2018 PLT Pres to Boards - FINAL.pdf**
- e. **2018 04 17-SSBA Spring Assembly Networking Meeting questions.pdf**

11. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

12. ADJOURNMENT

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

14. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

Complete Board Package -

Board Events - [Board event table](#)

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

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, March 20, 2018 at 2:00 pm at the Tisdale Transportation and Technology Office, Tisdale, SK.

PRESENT:

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

ABSENT:

Todd Goudy

CALL TO ORDER – 2:10 pm.

ADOPTION OF AGENDA

2018-03-30 B. Gagné moved that the agenda be adopted as presented. *CARRIED*

MINUTES

2018-03-31 T. Kwiatkowski moved that the minutes of the Regular Board Meeting held on February 27, 2018 be adopted as presented. *CARRIED*

CONSENSUS ITEMS

2018-03-32 M. Walton asked that agenda item 9 - Correspondence be removed from consent items for discussion and that the other consent items be approved to present. *CARRIED*

NEW BUSINESS

2018-03-33 M. Botterill moved that the Board approve that starting in 2017-2018, the Betty (Burlock) Hodge scholarship that had been provided to a graduating student of Gronlid Central School will be paid to a student who previously attended Gronlid Central School and has graduated from Melfort and Unit Comprehensive Collegiate. *CARRIED*

2018-03-34 R. Hildebrand moved that the Board approves the transportation by Horizon School Division to St. Brieux School of the students in the Pathlow-St. Brieux area that are within the North East School Division boundaries on a case by case basis, as decided by Administration during the 2018-2019 school year. *CARRIED*

STRATEGIC DIRECTION ITEMS

2018-03-35 M. Walton moved that the Board approve the North East School Division regular calendar and the White Fox School alternate calendar for the 2018-2019 school year. *CARRIED*

2018-03-36 B. Gagné moved that the Board enter into closed session at 2:40 pm. *CARRIED*

2018-03-37 R. Hildebrand moved that the Board move out of closed session at 3:00 pm. *CARRIED*

ADJOURNMENT

2018-03-38 B. Gagné moved that the Board Meeting adjourn at 3:00 pm.

CARRIED

Board Chairperson

Superintendent of Business Administration



NESD Board of Education

Meeting Date: April 24, 2018

Topic: Maude Burke Elementary School – Construction of Addition – Awarding of Tender

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

BACKGROUND

Due to the enrolment level at Maude Burke School, a portion of the library has been converted into a classroom and the prekindergarten program has been relocated to Reynolds Central School. As a result, Administration would like to request that the North East School Division fund the addition of two relocatables onto the Maude Burke School building.

At the January 23, 2018 board meeting, the following motion was made:

- That the Board approve the use of up to \$800,000 from Internally Restricted: Accumulated Surplus – Contingency to fund the addition of two relocatables or the construction addition of two classrooms onto Maude Burke Elementary School.

On February 22, 2018, NESD received approval from the Ministry to go ahead with the two additions or the construction of the two classrooms.

CURRENT STATUS

The request for proposal due date for the addition of two classrooms to Maude Burke School was April 23.

RECOMMENDATION

Proposed motions:

That the Board approve the tender for the addition of two classrooms at Maude Burke School, in an amount of \$660,000 plus applicable taxes, to VCM Construction. The total budget for the project will not exceed \$800,000.

PREPARED BY	DATE	
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	April 23, 2018	



NESD Board of Education

Meeting Date: April 24, 2018

Topic: Gronlid Transportation Boundaries

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

BACKGROUND

As of the beginning of the 2017-18 school year, Gronlid Central School became a kindergarten to grade eight school. There have been requests by two families to receive transportation to the school; however, the families lived outside the attendance area.

At the November 28, 2017 Committee of the Whole meeting, the Board provided informal approval for Administration to review the boundaries in the Gronlid area. The goal: to enhance the area that provides transportation to Gronlid from kindergarten to grade eight and then switching back to transportation to Tisdale from grades nine to twelve.

As discussed at the January 23, 2018 Committee of the Whole meeting, Administration reviewed the area east of Gronlid. The Carrot River creates a natural divide that Administration has used as a guide for the new transportation boundary. It is proposed that the students north of the river will go to Gronlid Central School from kindergarten to grade eight and then Tisdale from grades nine to twelve. South of this river would remain unchanged; the students would continue to be transported to Tisdale from kindergarten to grade twelve. Please see attached the map with the proposed new boundary.

On February 27, 2018 the following motion was made:

That the attendance boundary for the North East School Division No. 200 will be in accordance with the attached map and the following land locations:

22-47-16-W2, 23-47-16-W2, 24-47-16-W2, 25-47-16-W2, 26-47-16-W2, 27-47-16-W2, 34-47-16-W2, 35-47-16-W2, 36-47-16-W2, S-01-48-16-W2, S-02-48-16-W2, S-03-48-16-W2, E-13-48-16-W2, E-24-48-16-W2, NE-25-48-16-W2, SE-36-48-16-W2, 19-47-15-W2, W-20-47-15-W2, W-29-47-15-W2, 30-47-15-W2, 31-47-15-W2, 32-47-15-W2, W-33-47-15-W2, NE-33-47-15-W2, NW-34-47-15-W2, W-03-48-15-W2, 04-48-15-W2, 05-48-15-W2, S-06-48-15-W2, NE-06-48-15-W2, E-07-48-15-W2, 08-48-15-W2, 09-48-15-W2, 10-48-15-W2, W-11-48-15-W2, W-14-48-15-W2, 15-48-15-W2, 16-48-15-W2, 17-48-15-W2, 18-48-15-W2, 19-48-15-W2, 20-48-15-W2, 21-48-15-W2, 22-48-15-W2, 23-48-15-W2, 24-48-15-W2, 25-48-15-W2, 26-48-15-W2, 27-48-15-W2, 28-48-15-W2, 29-48-15-W2, 30-48-15-W2, 31-48-15-W2, 32-48-15-W2, 33-48-15-W2, 34-48-15-W2, 35-48-15-W2, 19-48-14-W2, 30-48-14-W2;

And that the Gronlid-Tisdale boundary change will be for grades kindergarten to eight and return back to Tisdale for grades nine to twelve;

And that the proposed changes will be communicated in local area papers and correspondence will be sent to the affected families;

And that the Board will be accepting written submissions and/or delegations sharing any concerns about the proposed changes at the April 24, 2018 Regular Board Meeting.

CURRENT STATUS

The advertisement was placed in the Tisdale Recorder and Melfort Journal during the week of March 12, 2018.

There were no written submissions or delegations received that shared any concerns about the proposed changes.

According to legislation, NESD will need to notify the Ministry of Education of any attendance area changes as approved by the Board.



NESD Board of Education

RECOMMENDATION

Proposed motion:

That the attendance boundary for the North East School Division No. 200 will be in accordance with the attached map and the following land locations:

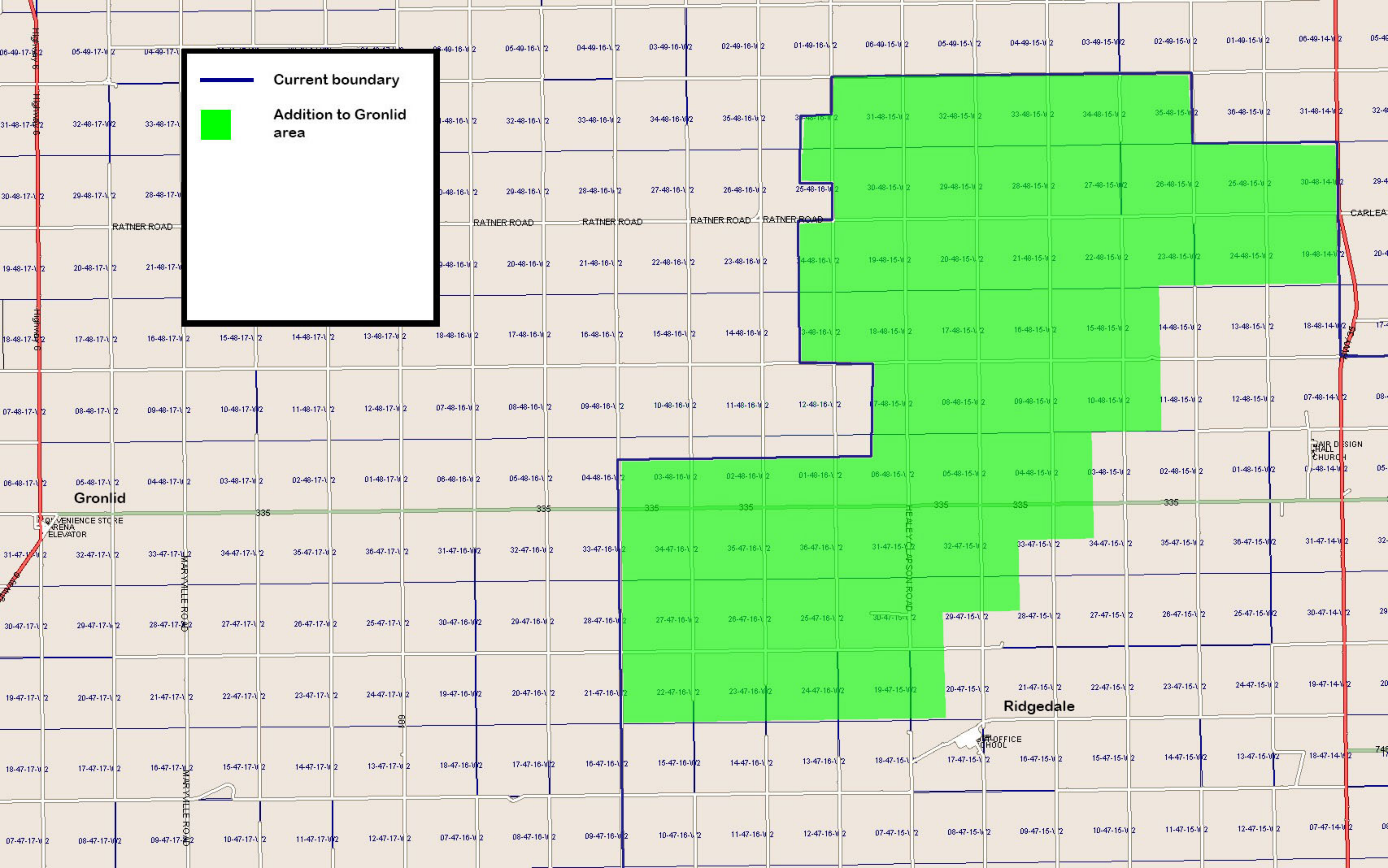
22-47-16-W2, 23-47-16-W2, 24-47-16-W2, 25-47-16-W2, 26-47-16-W2, 27- 47-16-W2, 34-47-16-W2, 35-47-16-W2, 36-47-16-W2, S-01-48-16-W2, S-02-48-16-W2, S-03-48-16-W2, E-13-48-16-W2, E-24-48-16-W2, NE-25-48-16-W2, SE-36-48-16-W2, 19-47-15-W2, W-20-47-15-W2, W-29-47-15-W2, 30-47-15-W2, 31-47-15-W2, 32-47-15-W2, W-33-47-15-W2, NE-33-47-15-W2, NW-34-47-15-W2, W-03-48-15-W2, 04-48-15-W2, 05-48-15-W2, S-06-48-15-W2, NE-06-48-15-W2, E-07-48-15-W2, 08-48-15-W2, 09-48-15-W2, 10-48-15-W2, W-11-48-15-W2, W-14-48-15-W2, 15-48-15-W2, 16-48-15-W2, 17-48-15-W2, 18-48-15-W2, 19-48-15-W2, 20-48-15-W2, 21-48-15-W2, 22-48-15-W2, 23-48-15-W2, 24-48-15-W2, 25-48-15-W2, 26-48-15-W2, 27-48-15-W2, 28-48-15-W2, 29-48-15-W2, 30-48-15-W2, 31-48-15-W2, 32-48-15-W2, 33-48-15-W2, 34-48-15-W2, 35-48-15-W2, 19-48-14-W2, 30-48-14-W2;

And that the Gronlid-Tisdale boundary change will be for grades kindergarten to eight and return back to Tisdale for grades nine to twelve.

PREPARED BY	DATE	
Wanda McLeod, Superintendent of Business Administration Bryan Morgan, Acting Manager of Transportation	April 6, 2018	<ul style="list-style-type: none"> • Map of Proposed Boundary

Current boundary

Addition to Gronlid area



Gronlid

Ridgedale



NESD Board of Education

Meeting Date: April 24, 2018

Topic: Resignation of Board Member – Mr. Todd Goudy

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

BACKGROUND

On March 1, 2018, Todd Goudy was elected as the new member of the legislative assembly for Melfort. Todd is one of two board members that represent the city of Melfort for the North East School Division.

CURRENT STATUS

On April 13, 2018, Luke Perkins, chair of the North East School Division, received a letter of resignation from Todd.

The Board will be given the opportunity to decide whether or not to hold a by-election to fill the vacant position previously held by Todd.

RECOMMENDATION

Proposed motions:

That the Board accept the letter of resignation from Todd Goudy, board member of the North East School Division representing the city of Melfort.

That the Board approve that as a result of the resignation of one of the board members representing Melfort, the Board of the North East School Division will operate with nine board members until the next general election and a decision is made regarding the appropriate number of board members for the school division.

PREPARED BY	DATE	ATTACHMENTS
Don Rempel, Director of Education Wanda McLeod, Superintendent of Business Administration	April 16, 2018	<ul style="list-style-type: none"> Letter from Mr. Todd Goudy

Mr. Todd Goudy
Melfort, Saskatchewan
SOE 1A0

April 13, 2018

Mr. Luke Perkins
Board Chair
North East School Division
Box 6000
Melfort, Saskatchewan SOE 1A0

Dear Luke:

I would like to inform you that I am resigning from my position as board member of the North East School Division effective April 13, 2018.

Sincerely,



Todd Goudy

Todd Goudy



NESD Board of Education

Meeting Date: April 24, 2018

Topic: April 2018 Wall Walk

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

BACKGROUND

As part of the Education Sector Strategic Plan (ESSP), Cycle 3 (2017-18) the NESD performs data wall walks with its Board of Education as part of the distribution of information and monitoring of key data sets. These wall walks occur four times during the year in accordance with reporting periods for school data. Data sets include a selection of statistics and measures from student performance on key assessments and outcomes as well as from the previously agreed upon NESD Key Performance Indicators which are aligned to the NESD Strategic Plan.

CURRENT STATUS

This data wall walk will include data sets from Diagnostic Leveled Reading (DLR) and StudentsAchieve (ELA and Math). These are the parallel data sets provided for each school.

RECOMMENDATION

Proposed Board Motion:

That the Board approve, as a monitoring report, the April 2018 Wall Walk for the key data sets of the North East School Division for the time period of January 31, 2018 to March 31, 2018.

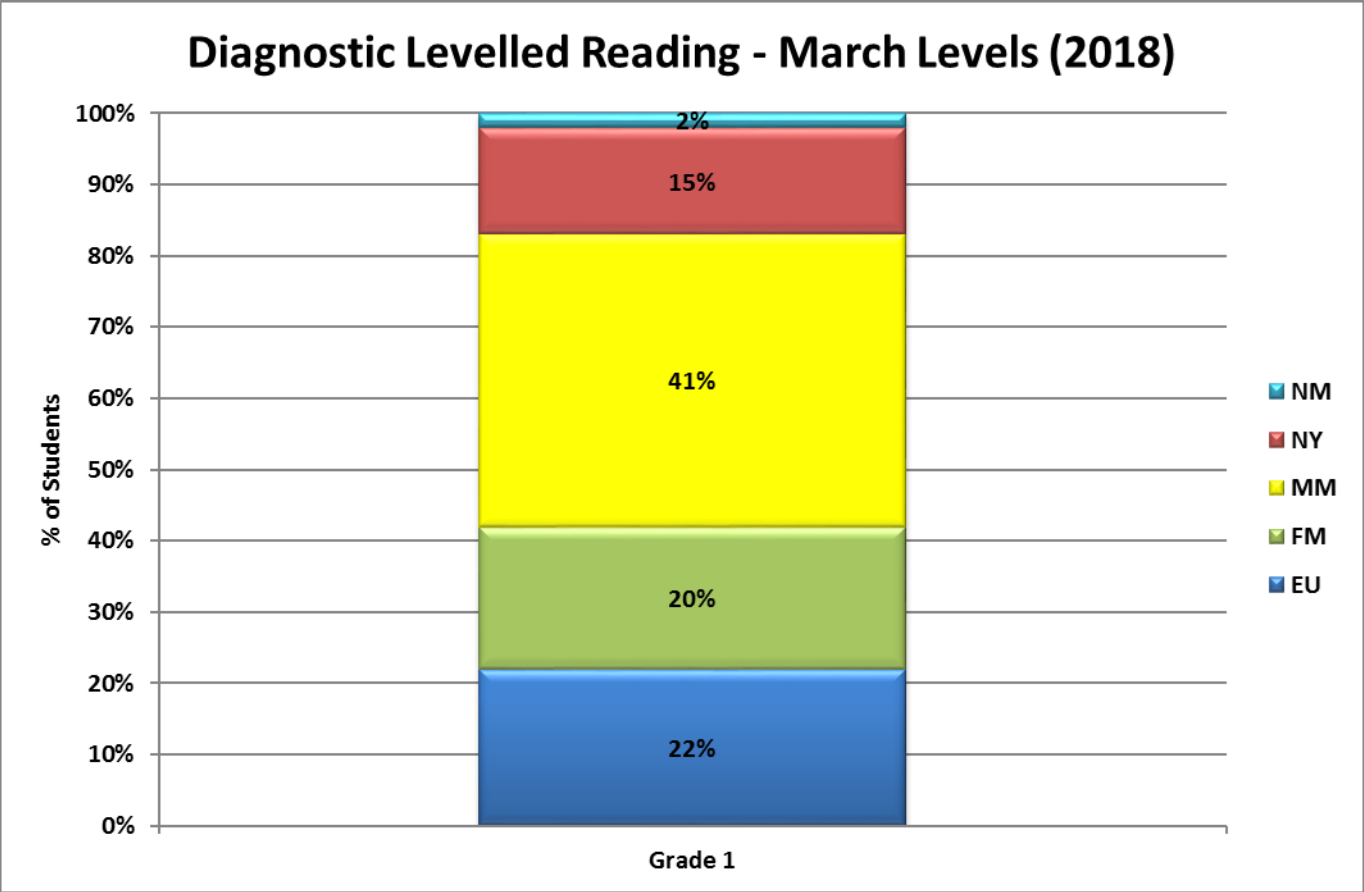
PREPARED BY	DATE	ATTACHMENTS
Mark Jensen, Coordinator of Continuous Improvement and Reporting	April 16, 2018	



NESD Wall Walk

April, 2018

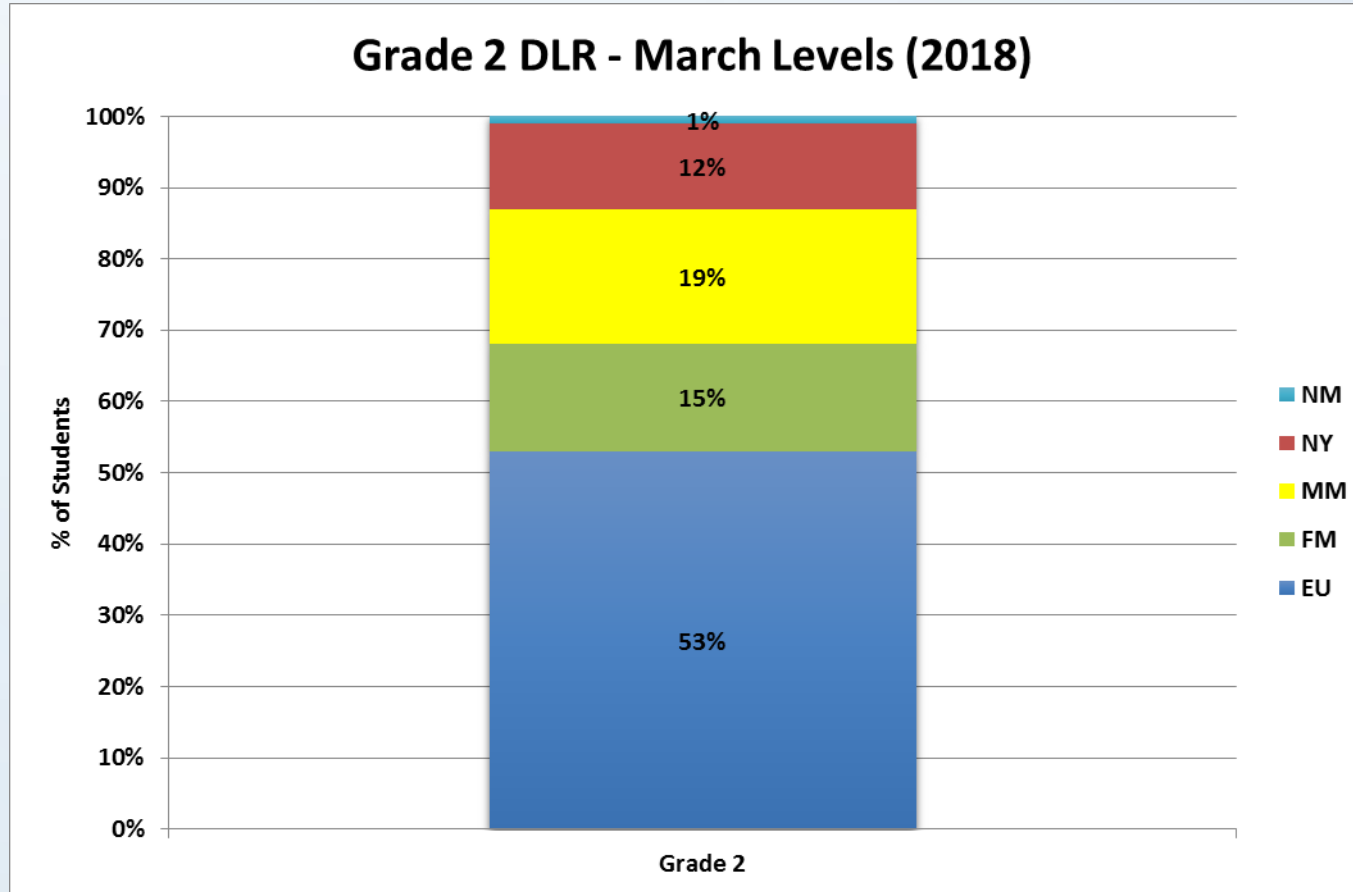
Diagnostic Levelled Reading, Gr 1



Grade 1 Levels: March

NY: 1 – 4	MM: 5 -7
FM: 8 – 9	EU: 10+

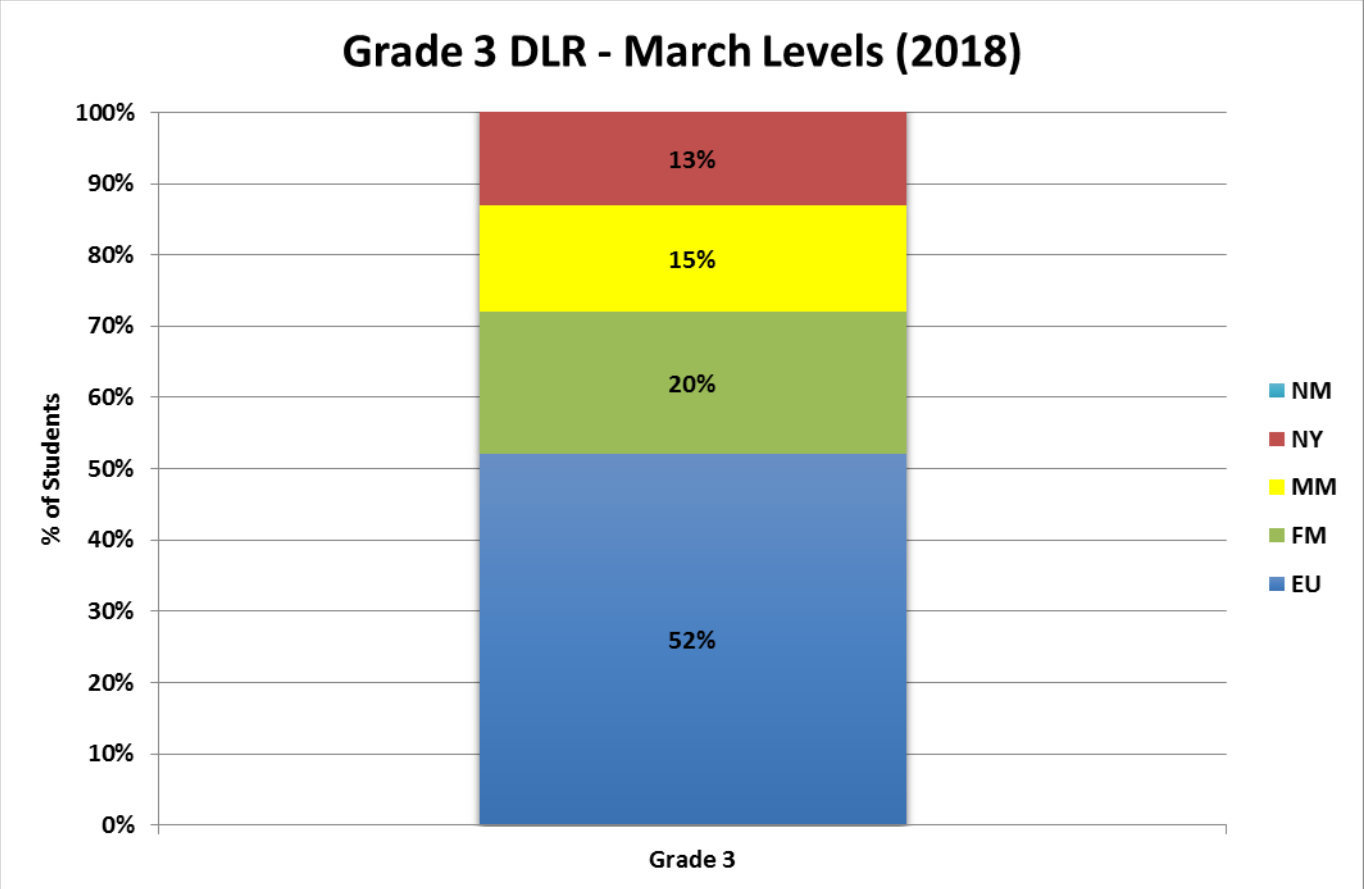
Diagnostic Levelled Reading, Gr 2



Grade 2 Levels: March

NY: 1 – 9	MM: 10 -13
FM: 14 – 15	EU: 16+

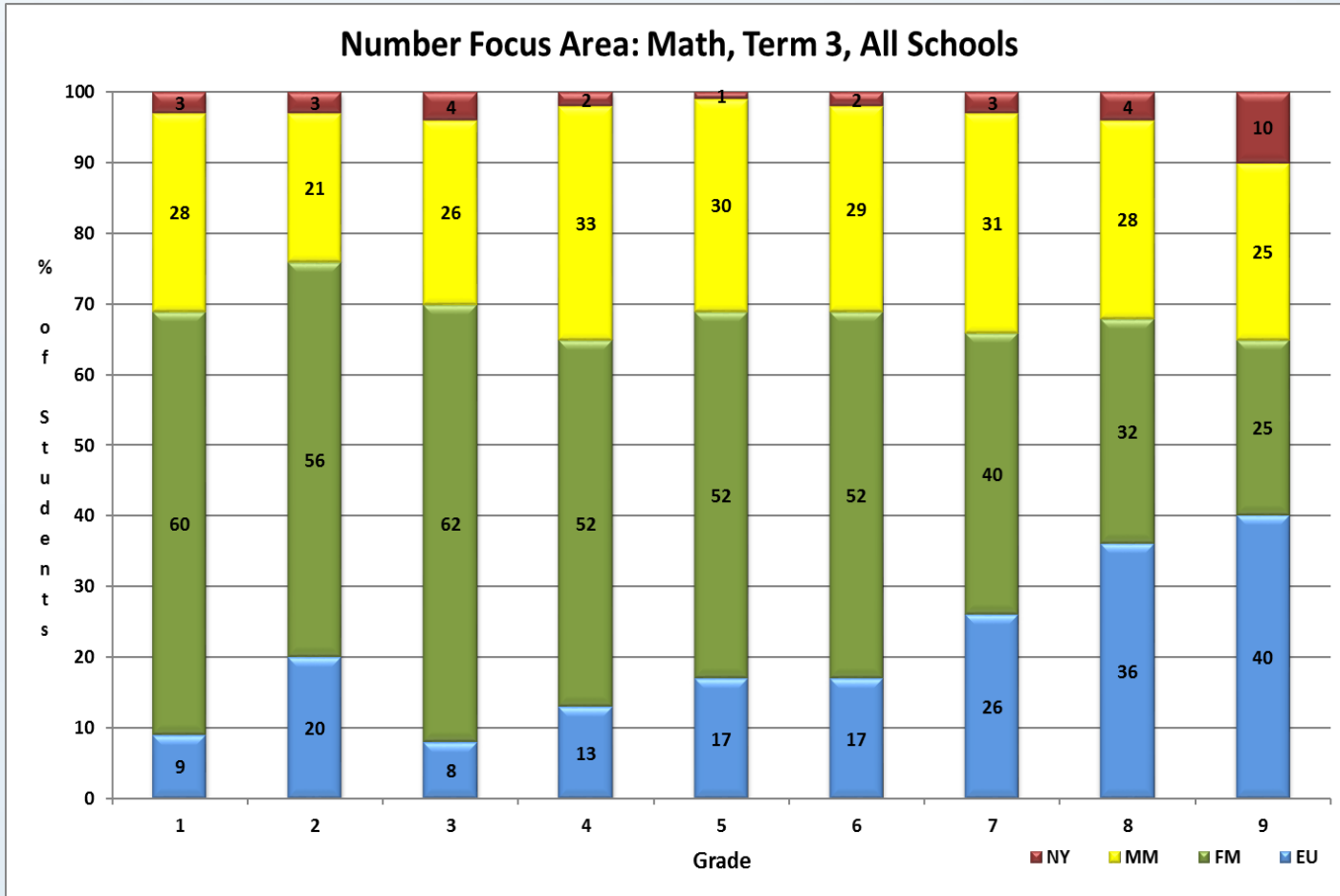
Diagnostic Levelled Reading, Gr 3



Grade 3 Levels: March

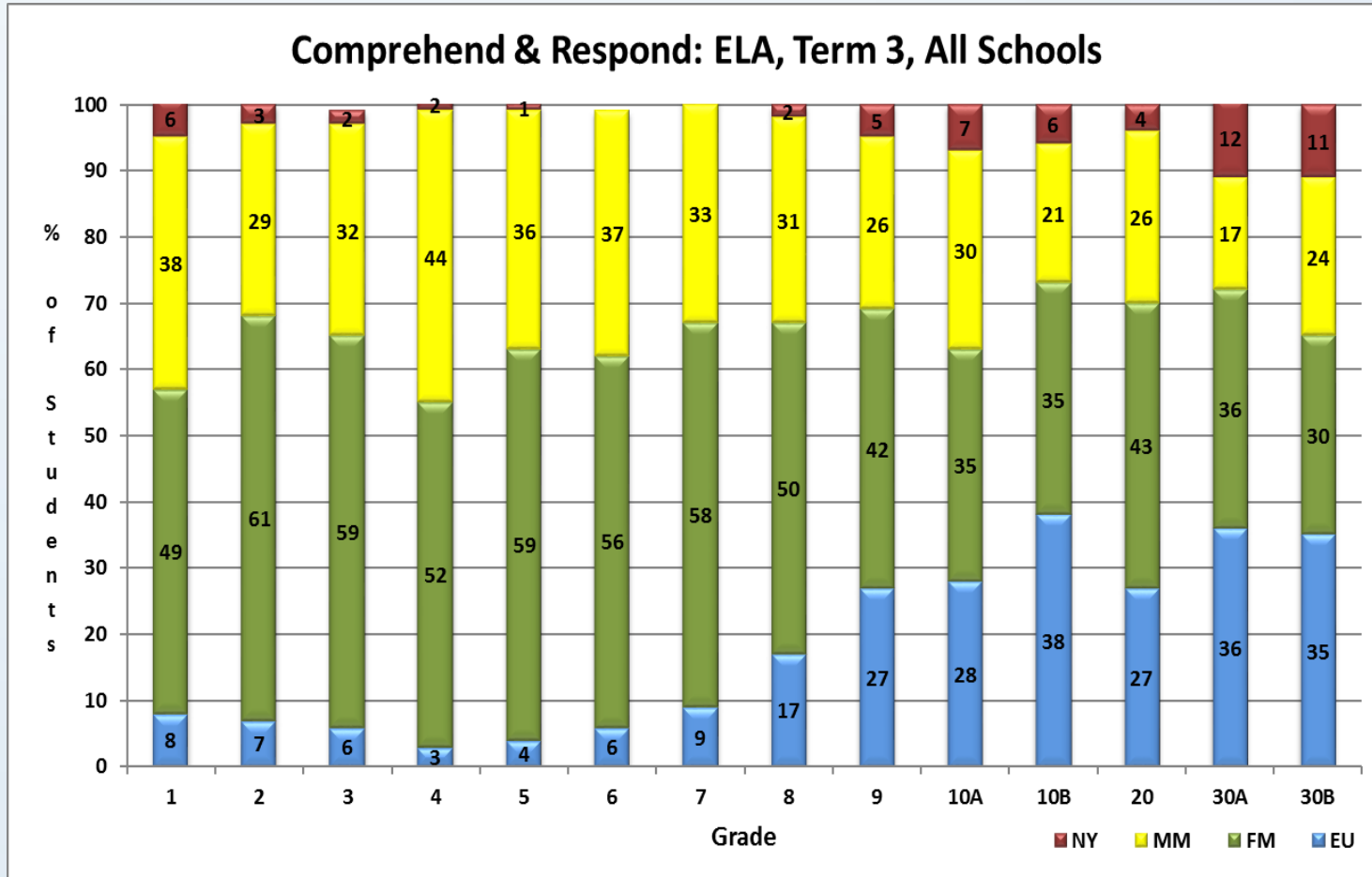
NY: 1 - 14	MM: 15 - 18
FM: 19 - 20	EU: 21+

Math: Number Focus Area, Term 3



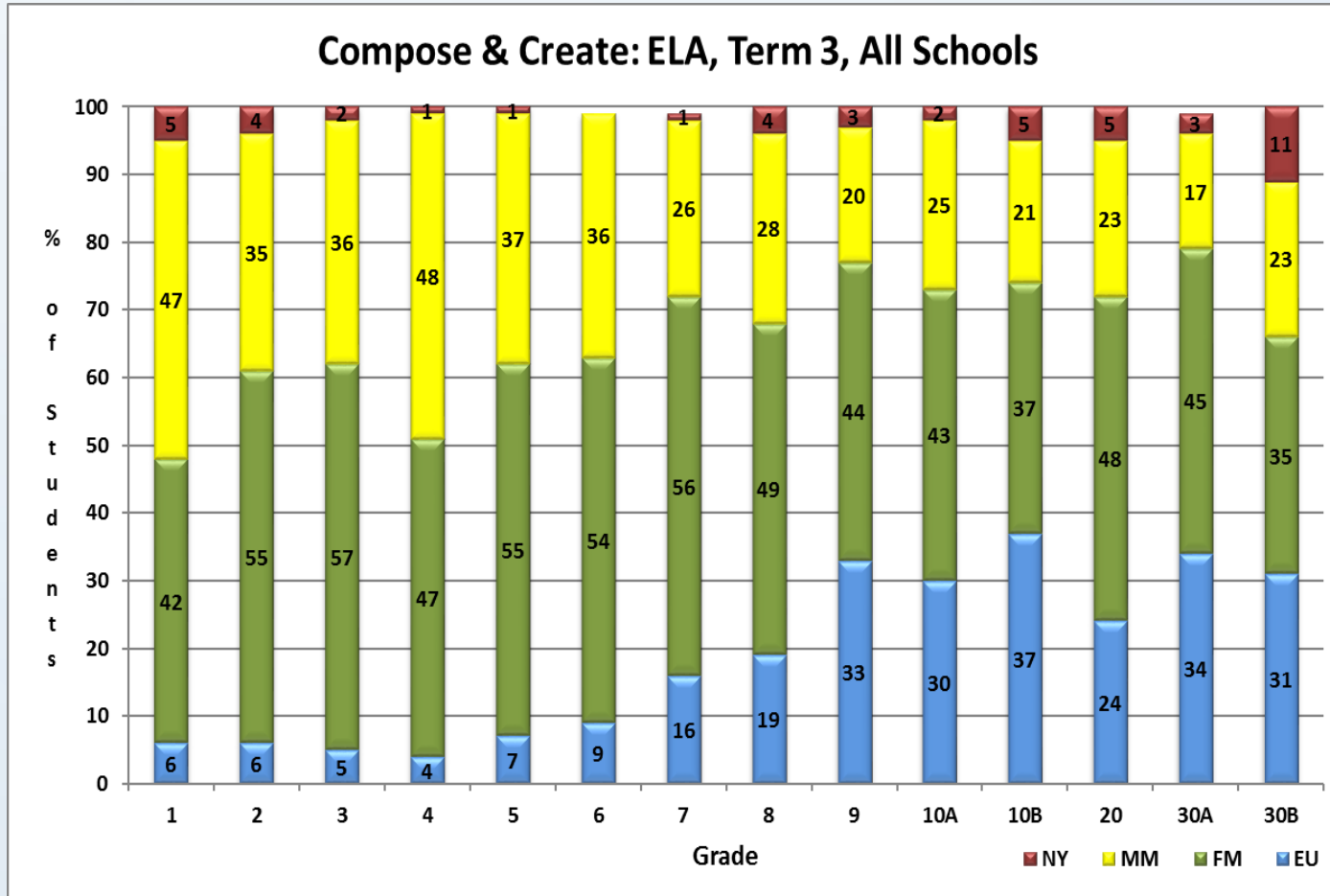
Grade	% of Students at FM or Above			
	Term 1	Term 2	Term 3	Term 4
1	67	72	69	
2	58	68	76	
3	65	76	70	
4	72	70	65	
5	74	71	69	
6	72	67	69	
7	68	67	66	
8	76	69	68	
9	70	65	65	

ELA: Comprehend & Respond, Term 3



Grade	% of Students at FM or Above			
	Term 1	Term 2	Term 3	Term 4
1	30	41	57	
2	51	64	68	
3	54	64	65	
4	53	53	55	
5	56	62	63	
6	63	64	62	
7	57	68	67	
8	67	68	67	
9	68	67	69	
10	66	65	70	
11	78	78	70	
12	75	70	67	

ELA: Compose & Create, Term 3



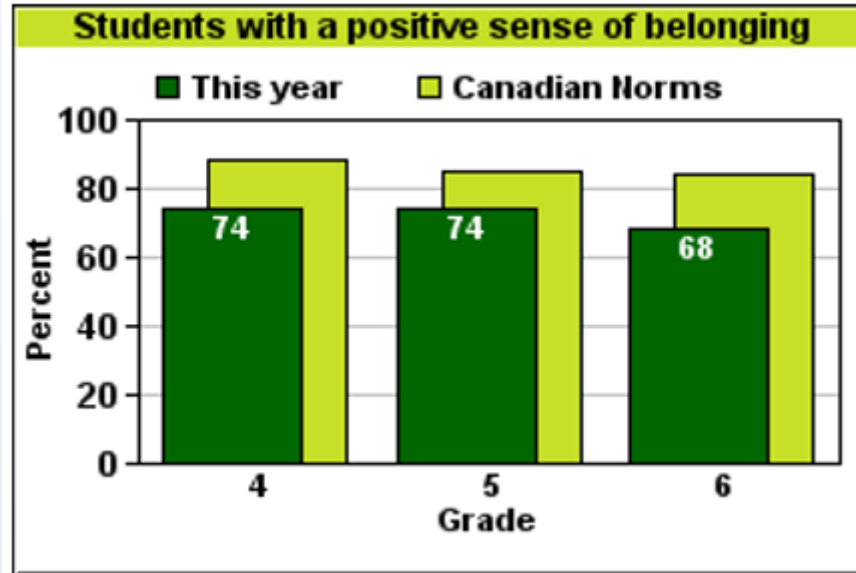
Grade	% of Students at FM or Above			
	Term 1	Term 2	Term 3	Term 4
1	29	35	37	
2	40	45	55	
3	52	66	62	
4	43	47	53	
5	60	56	62	
6	61	63	63	
7	65	67	67	
8	66	70	68	
9	77	75	73	
10	73	71	78	
11	73	78	78	
12	74	71	87	

OurSCHOOL (Tell Them From Me)

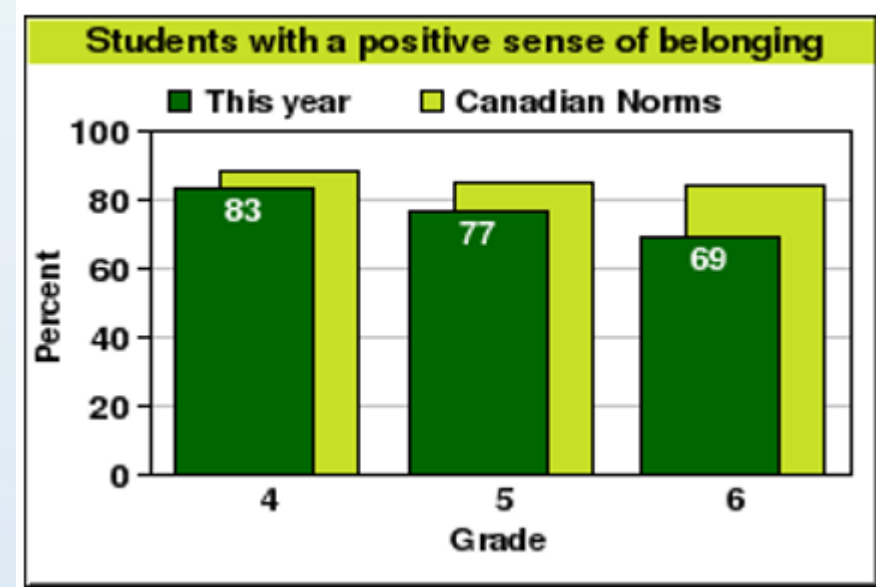
- The following slides report either 4-6 or 7-12
- Compare this year's data with last year's data
- Each school has similar data sets
- Focus for this data revolves are emotional outcomes
- This year's Board – Student Forum will again focus on this topic
- Elementary – 981 students
- Secondary – 1,312 students

Students with a positive sense of belonging

2017-18



2016-17

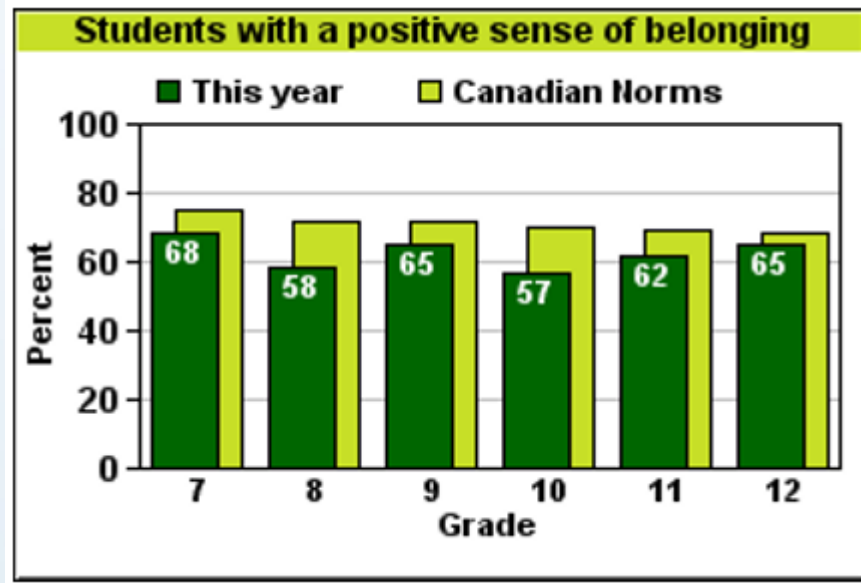


Students who feel accepted and valued by their peers and by others at their school.

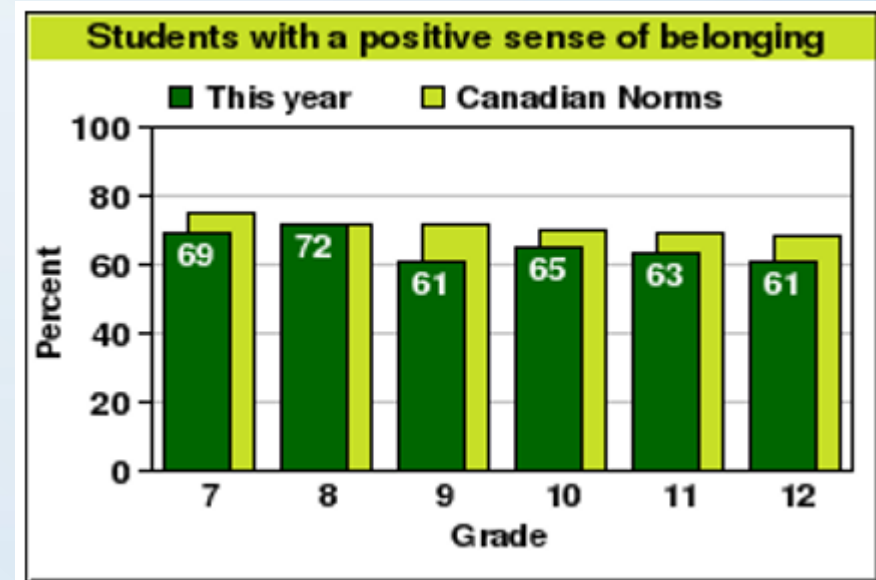
- 76% of students in this district had a high sense of belonging; the Canadian norm for these grades is 86%

Students with a positive sense of belonging

2017-18



2016-17

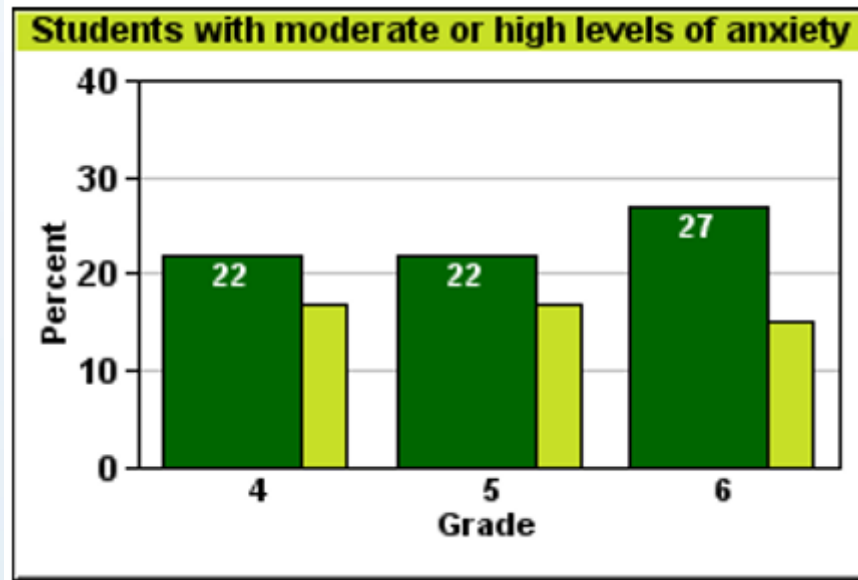


Students who feel accepted and valued by their peers and by others at their school.

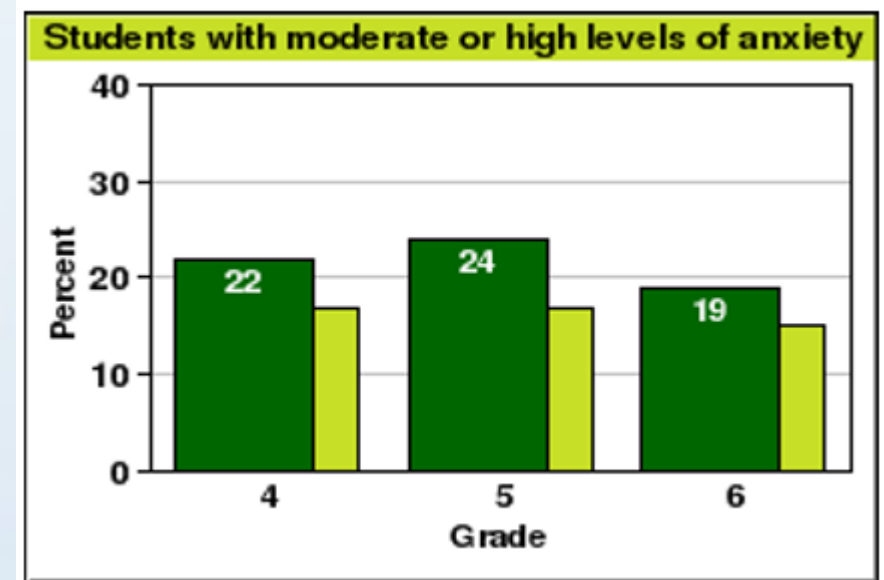
- 63% of students in this district had a high sense of belonging; the Canadian norm for these grades is 71%

Students with moderate or high levels of anxiety

2017-18



2016-17

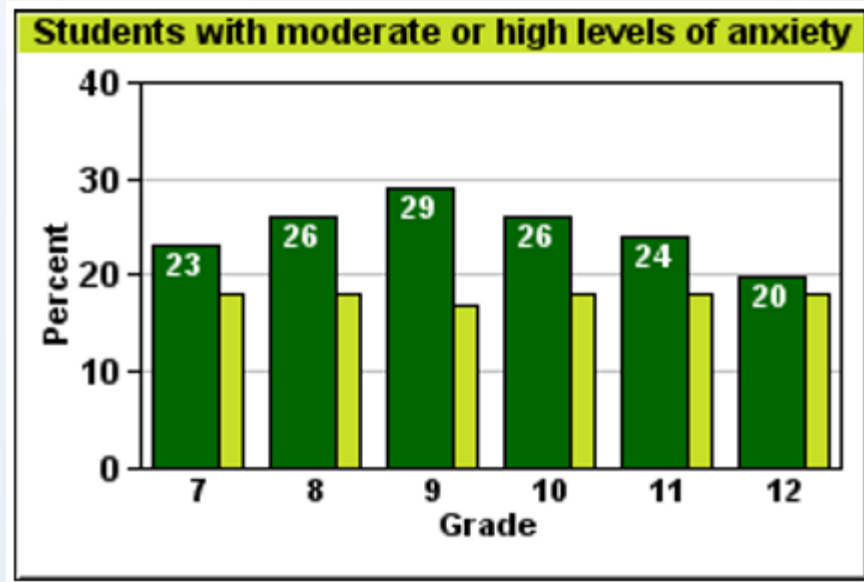


Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

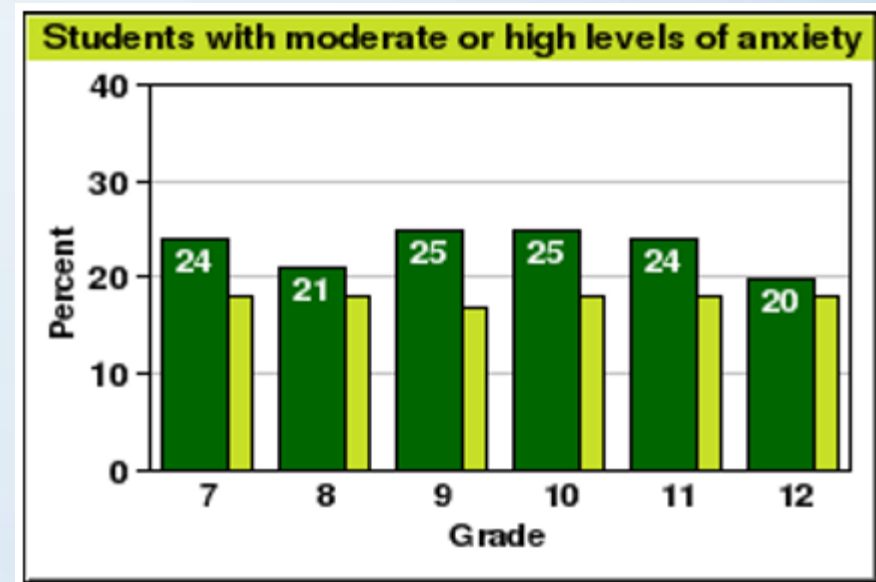
- 24% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 16%

Students with moderate or high levels of anxiety

2017-18



2016-17

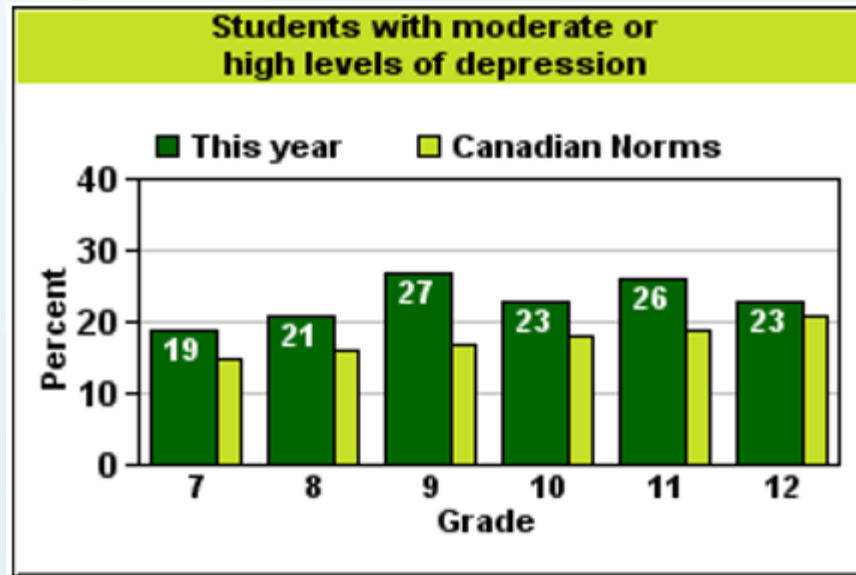


Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

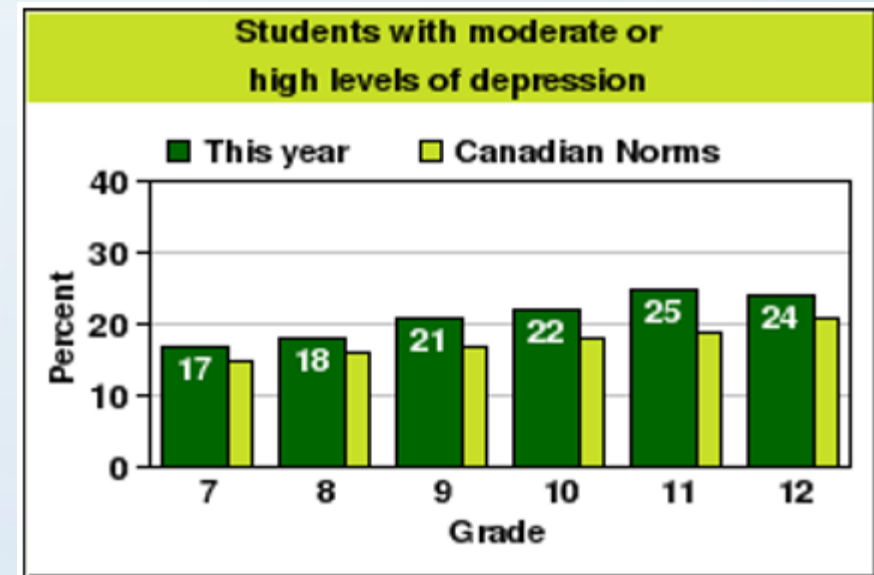
- 25% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 18%

Students with moderate or high levels of depression

2017-18



2016-17

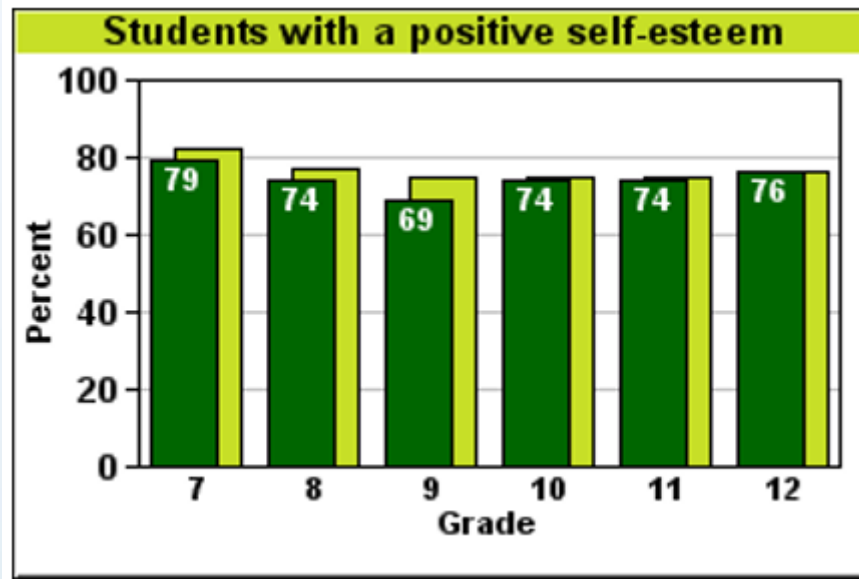


Students who have prolonged periods when they feel sad, discouraged, and inadequate.

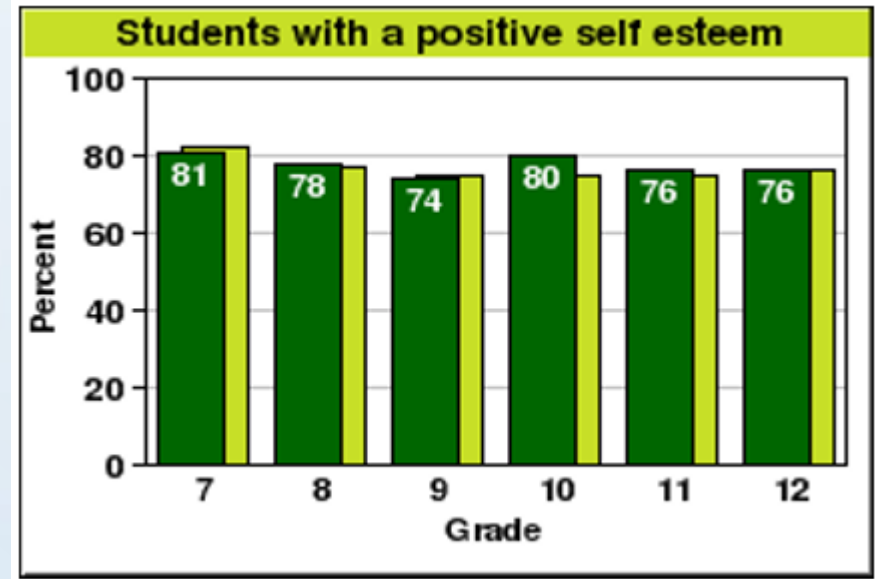
- 23% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 18%

Students with a positive self-esteem

2017-18



2016-17

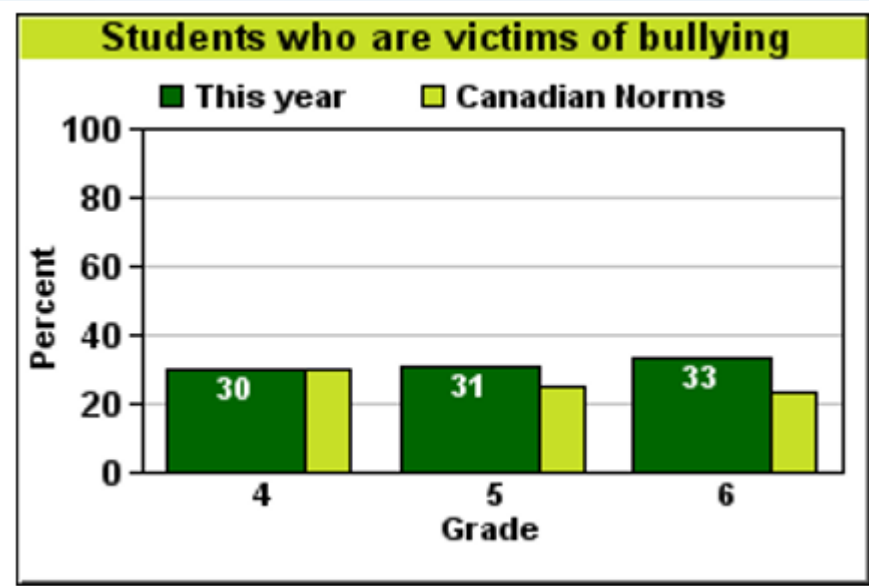


Students who like and accept themselves, and are proud of their accomplishments.

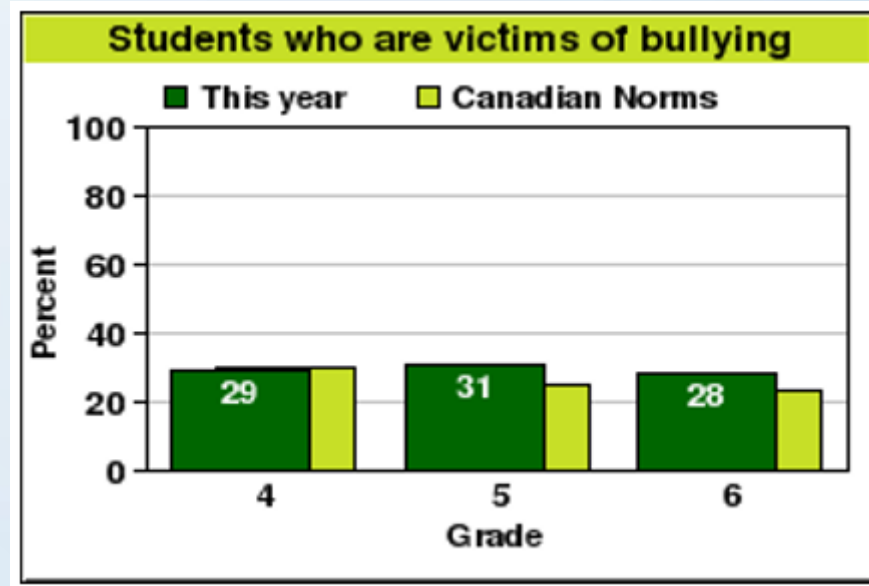
- 74% of students in this district had high self-esteem; the Canadian norm for these grades is 77%

Students who are victims of bullying

2017-18



2016-17

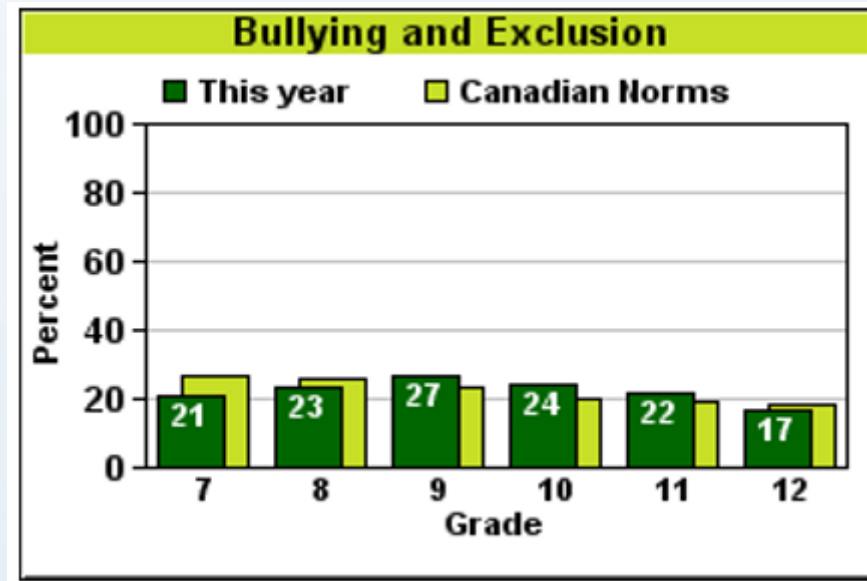


Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

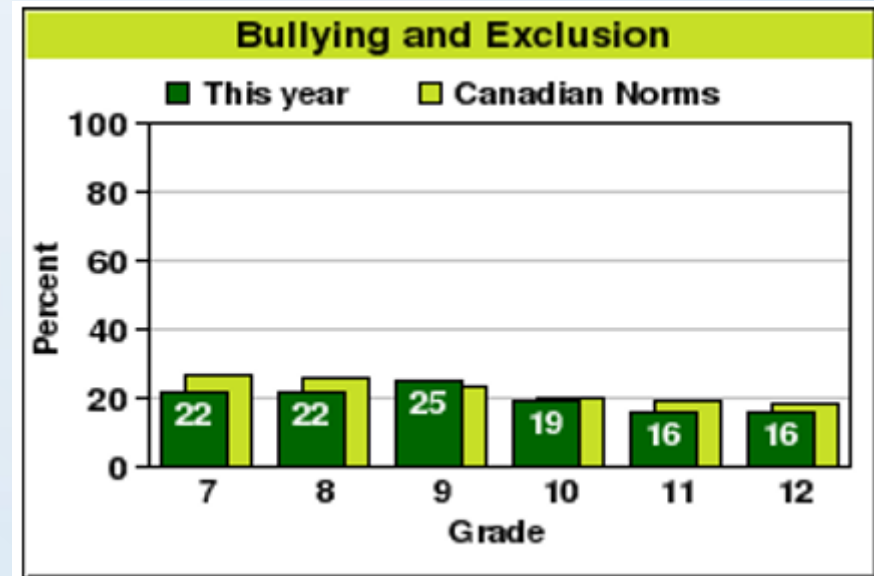
- 32% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 26%

Students who are victims of bullying

2017-18



2016-17

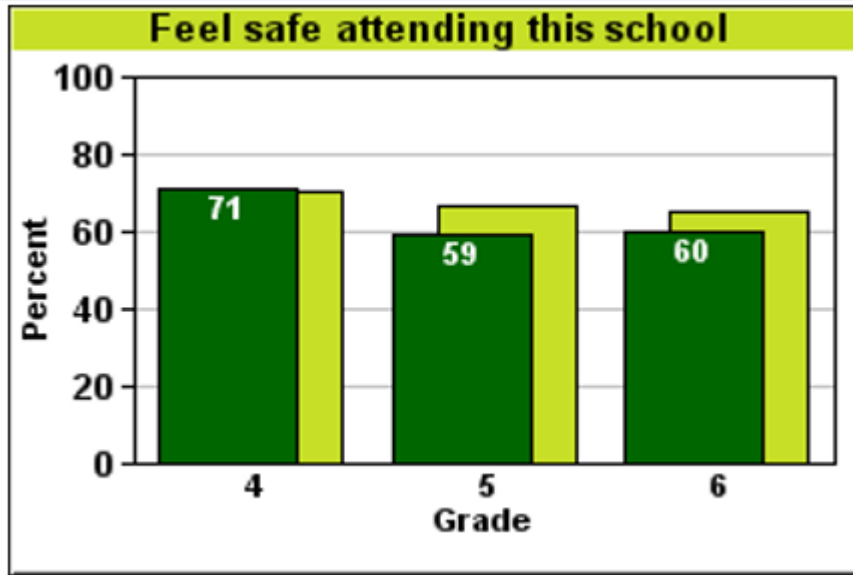


Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

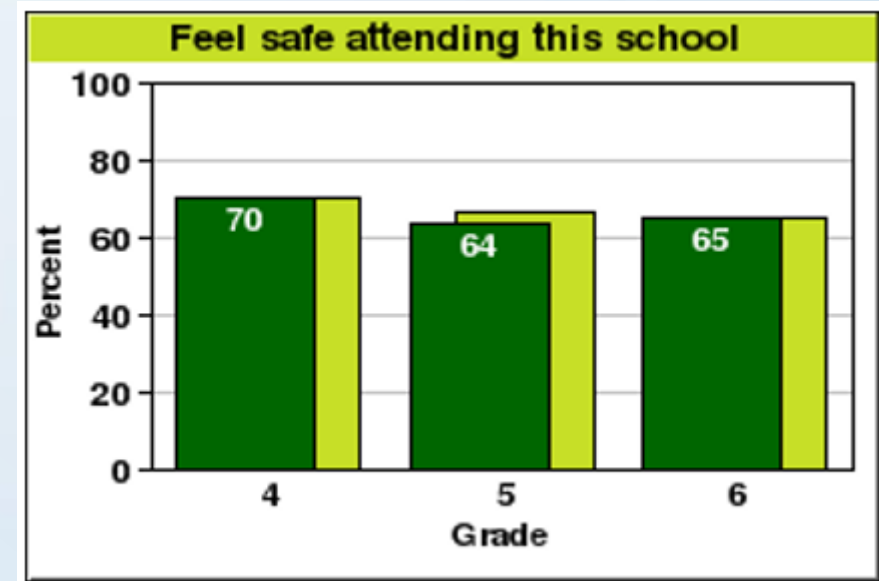
- 22% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 22%

Students who feel safe attending this school

2017-18



2016-17

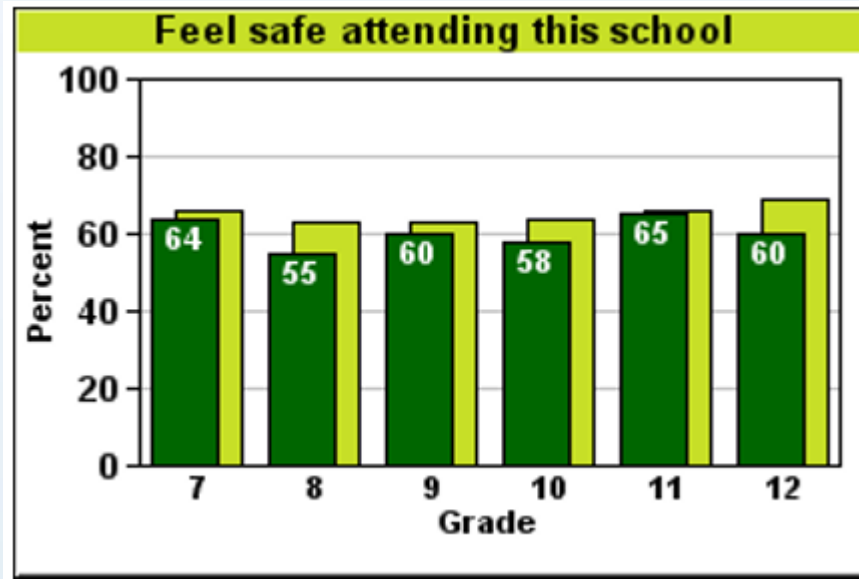


Students who feel safe at school as well as going to and from school.

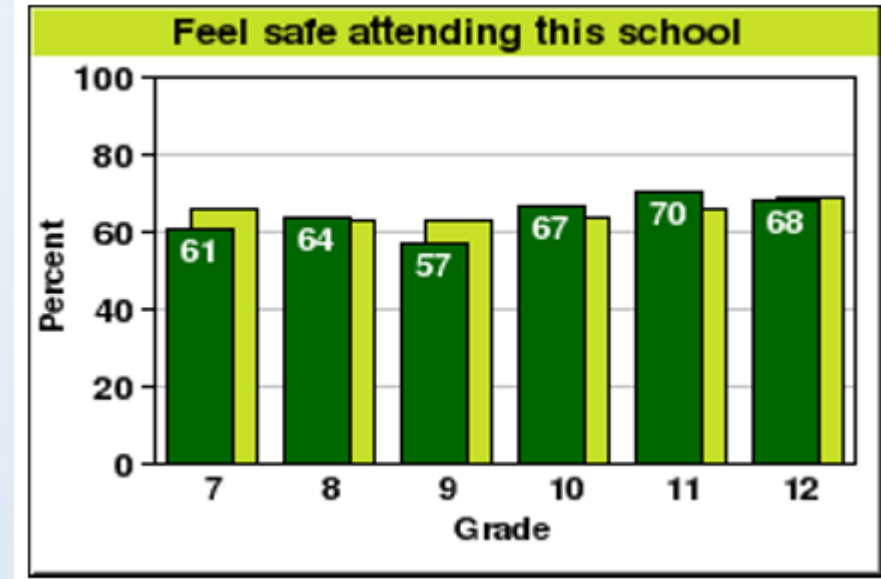
- 64% of students felt safe attending this district; the Canadian norm for these grades is 68%

Students who feel safe attending this school

2017-18



2016-17



Students who feel safe at school as well as going to and from school.

- 61% of students felt safe attending this district; the Canadian norm for these grades is 65%

Upcoming Data Sets

StudentsAchieve, Term 4 (June)

- Math: Number Strand
- ELA: Comprehend & Respond

Early Years Evaluation (May)

- EYE – TA, Kindergarten

Reading Assessment District (May)

- Grades 1 – 9

Questions?



NESD Board of Education

Meeting Date: April 24, 2018

Topic: 2017-18 Transportation Report: September 2017 to February 2018

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

BACKGROUND

The Office of the Provincial Auditor (OPA) audited the safety of student transportation processes in six school divisions and the Ministry of Education for the 2011-12 school year. In the report: *Transporting Students Safely (Volume 2, Chapter 36)*, the OPA provided eight recommendations specific to the ministry related to the safe transportation of students. In March 2015 a working group was formed consisting of the ministry and transportation managers/supervisors from six school divisions.

The first quarterly transportation report was provided to the Board at the January 24, 2017 Regular Board Meeting.

CURRENT STATUS

Please find attached the *NESD 2017-18 Transportation Report: September 2017 to February 2018*. The "Transportation Safety Reporting Guidelines" also recommend that school divisions maintain a template that tracks complaints about safe student transportation. Transportation Services at the North East School Division has been tracking complaints by using a template (prior to the Guidelines being provided). Any complaint that is related to safety is tracked. The following information is tracked:

- Call fielded by: Individual at the school division that took the complaint.
- Date: Date the complaint was received.
- Name (Parent): Name of the parent or individual who is filing the complaint.
- Name (Student): Name of the student involved in the complaint.
- Contact Information: Contact information of individual filing the complaint.
- Nature of the issue: Description of the kind of complaint being tracked.
- Driver Name & Route Number: Information that allows the school division to identify the bus and bus driver involved in the complaint.
- Completion date: Date that the complaint was resolved.

It is important to note that during the 2016-17 audit, the Office of the Provincial Auditor reviewed the school board minutes of the school divisions being audited to ensure quarterly transportation reports were being provided to the boards.

RECOMMENDATION

Proposed motion:

That the Board accept the North East School Division 2017-18 Transportation Report: September 2017 to February 2018.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Bryan Morgan, Manager of Transportation	April 6, 2018	2017-18 Transportation Report: September 2017 to February 2018

Transportation Report: 2017-18 Report Period 2

TRANSPORTATION KEY RISKS

Key Risk	Strategies Used
Driver Competence	<ul style="list-style-type: none"> • <i>Driver abstracts are reviewed the month following the driver's birthdate</i> • <i>Bus drivers are evaluated on a 3-year cycle - ride along program</i> • <i>Area meetings (Scheduled for end-April)</i>
Student Behaviour	<ul style="list-style-type: none"> • <i>Registration form requires parents to agree that they have read the school bus safety rules. New families are sent a registration letter that highlights student expectations</i> • <i>Cameras are installed on 54% of buses, (45% last year). Each year 10 cameras are installed to reach the goal of 100%</i> • <i>Some schools review school bus safety in early September.</i>
Vehicle Maintenance / Condition	<ul style="list-style-type: none"> • <i>A preventative maintenance program is in place and followed. Buses are serviced every 4,000 km</i> • <i>SGI school bus inspections are completed annually. Expiration dates are monitored</i>
External Factors	<ul style="list-style-type: none"> • <i>Bus loading zones are monitored by schools during loading/unloading of students</i> • <i>Bus drivers have means of communication (two way radios) in the event of trouble with vehicle or road</i> • <i>Use of standardized forms to document all collisions involving buses</i> • <i>Bus cancellation criteria for use during severe weather, including methods of communicating any cancellations</i> • <i>Require bus drivers to conduct and document evacuation drills with students at least twice a year</i> • <i>GPS on buses, used to track buses in case of emergency</i> • <i>Monitor school bus zones and unloading zones to ensure school bus zones are clearly marked</i> • <i>School bus loading zones are in the process of being catalogued to improve student safety. 55% have been catalogued – 40% were completed last year. (Cataloguing is an assessment and data collection for the loading zones. Pictures and notes are taken of the approaches and exits so that improvements can be made.)</i>

Key Focus Areas:

The key focus area in the near future will be to improve/update the communications methods of the bus drivers, schools, and parents, with Transportation Services. This could include using existing software as well as exploring other software options.

Transportation Report: 2017-18 Report Period 2

TRANSPORTATION PERFORMANCE INFORMATION

Performance Indicator	Previous Year				Current Year			
	Sep-Nov	Dec-Feb	Mar-Jun	Total	Period 1 Sep-Nov	Period 2 Dec-Feb	Period 3 Mar-Jun	Total
Total students transported	2,817	2,801	2823	--	2750	2780		
Number of transportation routes	69	69	69	69	70	70		
Number of unfilled routes	0	0	0	0	0	0		
Number of route cancellations:	112	135	189.5	436.5	126	162		
Mechanical	7.5	17.5	6.5	31.5	18	16.5		
Weather	76.5	112	151	339.5	16	131		
No substitute driver	26	5.5	32	63.5	87	14.5		
Other	2	0	0	2	5	0		
Average age of bus fleet	6.13 years	6.13 years	6.13 years	6.13 years	6.3 years	6.3 years		
Capacity utilized on bus (average)	71%	67%	75%	--	72.75 %	73.5%		
Average one-way ride time (in minutes)	25	25	25	25	24	24		
Longest one-way ride time (in minutes)	95	95	95	95	91	90		
Report Period 1								
Mechanical route cancellations: Mechanics are short-staffed, and an unusual amount of bus break-downs.								
Route Cancellations: No substitute driver – One driver had long term illness and we were unable to cover the route throughout the term.								
Route Cancellations: Other – 18 Sep 17, no power at PPCS, all Porcupine Plain buses cancelled for the morning run.								
Report Period 2								
Route Cancellations: Weather – multiple division-wide cancellations due to extreme snowfall. Roads were slower than usual to be cleared.								
Report Period 3								

Emerging issues:

Transportation Report: 2017-18 Report Period 2

Mechanic position has remained vacant for an extended period of time. This has added to the workload of the current mechanics resulting in greater mechanical bus cancellations. **This continued through report period 2, and in March, another mechanic announced his resignation. There are now two mechanics. There should be four.**



NESD Board of Education

Meeting Date: April 24, 2018

Topic: Financial Report for the Six Months Ending February 28, 2018

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

BACKGROUND

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

CURRENT STATUS

Please find attached the following for the six months ending February 28, 2018:

1. Memo for the Year-End
2. Statement of Operations
3. Statement of Cash Requirements
4. Accumulated Surplus Activity Statement
5. Statement of Tangible Capital Asset Purchases
6. Hudson Bay Community School – Project Costs

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

RECOMMENDATION

Proposed motion:

That the Board accept the financial report for the six months ending February 28, 2018.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	April 17, 2018	<ul style="list-style-type: none"> • Memo for Quarter End • Statement of Operations • Statement of Cash Requirements • Accumulated Surplus Activity Statement • Statement of Tangible Capital Asset Purchases • Hudson Bay Community School – Project Costs



North East School Division

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

TO: Board of the North East School Division

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

DATE: April 16, 2018

RE: Financial Report for Quarter Ending February 28, 2018

The Board will be provided with three quarterly reports and one annual financial statement report for the 17-18 fiscal year. February 28, 2018 marks the end of the second quarter. At February 28, we would expect the actual ten-month expenses (school-based lines) to be reporting at 60% of budget and the twelve-month expenses (central office lines) to be reporting at 50% of budget.

Below is an executive summary of information for the first and second quarters of 2017-18 as well as comparisons to the same time period for 2016-17. It is important that this document be used in conjunction with the Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.

STATEMENT OF OPERATIONS

Revenues

Property Taxation

Property tax revenues are recorded each month based on one out of four of the amount estimated by the Ministry of Education on budget day of the provincial government (for the months of September to December 2017).

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After January 1, 2018, the school division was no longer earning taxation revenue.

Grants

The provincial grants totaled approximately \$22.9 million at quarter end. This amount includes the operating and other Ministry of Education grants. The operating grant (at \$22.7 million) is in line with the budgeted amount as provided by the Ministry of Education on budget day. The overall impact of the December operating grant (that takes into account the September 30, 2017 actual school enrolments) should result in approximately \$94,000 in additional surplus (reduction of deficit) for the year. This number takes into account the grant calculation for the federally funded students and the students who are enrolled in the Adult Basic Education program at Cumberland Regional College.

During the first and second quarters, there was no capital funding received. This is consistent with the first and second quarters of 2016-17. As a result of the April 10, 2018 provincial budget announcement, the Preventative Maintenance and Renewal (PMR) actual amount will be approximately \$200,000 more than budget.

The \$150,000 in grant funding for Invitational Shared Services Initiative Kinistin and Yellow Quill First Nations has all been received in the second quarter. In 2016-17, the entire \$150,000 in funding was received in the first quarter.

\$80,576 of the \$104,451 total grant for the First Nations & Metis contract funding has been received. In 2017-18, 90% of the maximum funding will be received in seven monthly instalments from September 2017 to March 2018. 10% of the maximum amount of funding will be received upon Ministry receipt of the reporting requirements. In 2016-17, a total of \$52,225 had been received in the first and second quarters.

Tuition and Related Fees

The tuition and related fee revenues will be over budget. There were more federally funded students enrolled at North East School Division during the first and second quarters of 2017-18 compared to the budget. The actual tuition revenue calculations for federally funded students are based on the actual enrolments at three points in time during the school year.

School Generated Funds

Based on the first and second quarter trends, the school generated revenues are expected to be more than the 2017-18 budget. The following contributed to the increase in revenues: schools fundraising and receiving donations to offset extra-curricular programs, special events, and playground equipment purchases. These extra fundraising events and donations were unbudgeted. TMSS hosted the Saskatchewan Student Leadership Conference in September 2017 and the fees generated of approximately \$167,500 were unbudgeted. Reynolds Schools received a Telemiracle grant in the amount of \$25,000 for their playground, which was unbudgeted. The schools are responsible for determining the budgets for the school generated funds.

Complementary Services

Complementary service revenues are currently at 51% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten programs. In addition to the Ministry funding, \$10,000 in outreach funding was received in the first quarter, which is consistent with the first quarter of 2016-17.

External Services

External service revenues have \$74,386 or 56% of the total budgeted amount recognized at February 28, 2018. Cafeteria revenues are included in this category. LP Miller and MUCC cafeteria sales are slightly down for the first and second quarter of 2017-18 compared to the first and second quarters of 2016-17. This is due to a general decrease in the number of sales from the prior year.

Other Revenue

Other revenue is currently at 52% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. Interest income is anticipated to be over budget as the year progresses, due to an unexpected increase in the interest rate. We expect the other revenue items to be in line with budget as the year progresses.

Expenses

Governance

Governance is 59% of the budgeted amount which is higher than the expected percentage of budget spent. On provincial budget day, the Ministry capped the total 2017-18 governance budget at \$236,736. After the NESD budget was approved by the Board, the Ministry provided additional governance spending, resulting in the total amount available to spend by the Board of approximately \$261,600. Governance expenses are expected to be at this level at the end of the year.

All 20 School Community Council (SCC) grant payments have been paid out in the first and second quarters. This is consistent with the first and second quarters of 2016-17.

Board professional development (PD) costs are higher than anticipated based on the budgeted amount. Originally, the 2017-18 provincial budget had capped professional development costs and budget of the

Board at \$7,500. However, in a June 2, 2017 letter from Robert Currie, expenses related to board member attendance at the SSBA Annual General Meeting are not subject to the professional development conditionality. In addition, expenses related to Spring Council and the Board Chairs Council will not be subject to the PD conditionality, resulting in school divisions being able to spend the PD capped funding amount (\$7,500), plus expenses related to these meetings. As a result, the expenses relating to the Board members attending the SSBA AGM in Regina during the fall of 2017 are not included with the \$7,500 capped PD spending.

Administration

Administration expenses are currently at 48% of the budgeted amount, but are expected to be in line with budget as the year progresses. In 2016-17, administration expenses were at 46% of the budgeted amount.

Instruction

Total instruction expenses are at 58% of the budgeted amount. The amount spent at February 28, 2017 was at 57% of the budgeted amount. Most instruction expenses would be expected to be at 60% spent (based on six out of ten months of the fiscal year being completed).

Overall instructional salaries and benefits are at 58.4% of budget. As these accounts are expected to be at approximately 60% of the budgeted amount, several factors are contributing to this variance including: the budget includes 99.45 full time equivalent (FTE) educational associates but not all FTE's have been deployed by the end of the second quarter. Teacher and support salaries are affected by temporary contracts for individuals on sick leave, SEB plan benefits, and leave without pay, which were estimated during budget development based on past experience. Benefits are currently under budget due to the timing of the maximums being reached for each federal deduction (CPP and EI) but are expected to align with budget by the end of the year. (Many employees reach the CPP and EI maximum during the year which results in NESD not having to provide the employer portion of these benefit premiums during the later portion of the calendar year.)

A total of \$150,000 in costs relating to the Invitational Shared Services Initiative Kinistin and Yellow Quill First Nations has been paid for services rendered to the end of the second quarter. In 2016-17 payments for services were not completed until the end of the third quarter.

Plant

Overall, the plant expenses are less than the expected 50% (at 44% of budget, which is higher than the 40% in 2016-17). The main factor for this is that building operating expenses are under budget, as the majority of the minor renovation projects are undertaken during the summer months.

Plant salaries and benefits are at 45.2% of budget, and are expected to be at approximately 50% of the budgeted amount. The supervisor of maintenance position was vacant for approximately two months and the courier position was vacant for the entire first quarter and a portion of the second quarter.

The mechanical upgrades to the heating, ventilation and air conditioning systems at Melfort Unit Comprehensive Collegiate (MUCC) have been completed as of November 30, 2017. Once the engineers provide the final Certificate of Payment, the school division will release the final payment. The entire project will be funded using the Preventative Maintenance and Renewal (PMR) grants from the Ministry.

The renovation and addition at the Tisdale Transportation and Technology Office has progressed. Based on analysis performed in 2016-17, it was determined that a portion of these costs should be expensed and not capitalized. As a result, plant expenses will contain costs of approximately \$77,300 that were not expected at budgeted time. The operating expenses are shared between plant and transportation expenses. When the 2017-18 budget was developed, it was expected that more of the project would be completed at August 31, 2017; therefore, over the two-year time period the project will be on budget

and the 2017-18 costs will be more than the 2017-18 budget. This project is being funded with internally restricted accumulated surplus.

Student Transportation

Student transportation is currently at 56% of the budgeted amount, with the expected percentage being 60%. The fuel costs are slightly over budget due to an unexpected increase in fuel prices for the school buses compared to the anticipated costs at budget time. Diesel fuel was budgeted at \$0.90/litre, and actual prices have increased from \$0.86/litre in September 2017 to \$1.09/litre in February 2018.

Similar to plant expenses, the tangible capital asset budget included the funds to be used for the renovation and addition at the Tisdale Transportation and Technology Office. After further analysis, it had been determined a portion of these costs should be expensed and not capitalized. As a result, transportation expenses contain expenses of approximately \$77,300 that were not expected at budget time. As mentioned in the plant expense section, the operating expenses related to this project are shared equally between plant and transportation expenses. When the 2017-18 budget was developed, it was expected that more of the project would be completed at August 31, 2017; therefore, over the two-year time period the project will be on budget and the 2017-18 costs will be more than the 2017-18 budget. This project is being funded with internally restricted accumulated surplus.

Tuition and Related Fees

The tuition and related fees are under budget. The number of students enrolled in the regional college adult basic education program is lower than expected. Cumberland Regional College invoiced North East School Division for 20 students and the budget included 25 students. In 2016-17, the budget was for 25 students and billing was for 20 students. This program is fully funded by the Ministry.

School Generated Funds

The school generated expenses are at 77% of the budget (compared to 76% of the budget in the prior year). It is anticipated that expenses will be higher than the budgeted amount as the year progresses. The schools have been fundraising and receiving donations to offset extra-curricular programs, special events, and playground equipment purchases. This fundraising and donations were not included in the budget and directly impacts the related school generated fund expenses. TMSS hosted the Saskatchewan Student Leadership Conference in September 2017 and expenses incurred of approximately \$101,000 were unbudgeted. The schools are responsible for determining the budgets for the school generated funds.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 55% of the budget with the expected percentage being at 60%.

External Services

External services are at 55% of the budget with the expected percentage being at 60%. External services include the costs associated with operating the cafeterias at MUCC and LP Miller. In 2016-17, external services were at 57% of the budget, as both cafeterias had unexpected repairs to their equipment that were unbudgeted.

Other Expenses

Other expenses are in line with budget. Other expenses include services charges and interest paid on the capital loan for the construction of the Hudson Bay Community School. In 2016-17, there was a \$238,187 write down of the Stewart Hawke School building in Hudson Bay that was unbudgeted.

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 2017-18 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$866,925 in the first and second quarters, out of the total \$2.9 million budgeted. As approved by board motion, a division office vehicle was traded in for another vehicle purchased due to the cost of repair issues. The renovation and building addition at the Tisdale Transportation and Technology Office has continued with anticipated project completion by the early part of the third quarter. The six school buses, one maintenance vehicle, and the majority of the computer hardware items included in the 2017-18 budget will be purchased later in the fiscal year.

In January 2018, the Board approved the use of up to \$60,000 from internally restricted accumulated surplus for telephone system replacement for the replacement of the telephone system at Bjorkdale School. No costs have been incurred on this project as of the end of February 2018.

In January 2018, the Board approved the use of up to \$800,000 from internally restricted accumulated surplus for contingency to fund the addition of two classrooms at Maude Burke School. There have been no costs incurred at the end of February 2018. The due date for the request for proposals for this project is April 23, 2018. A motion is planned for the April 24, 2018 meeting of the Board.

Amortization

Amortization expense is being recorded at 50% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2016-17, the same process for amortization was used.

STATEMENT OF ACCUMULATED SURPLUS

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

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the six months ending February 28, 2018

	17 - 18				16-17			
	Budget 2017-18	Actual 2017-18	Variance	%	Budget 2016-17	Actual 2016-17	Variance	%
REVENUES								
Property Taxation	\$ 3,954,550	\$ 4,049,292	\$ (94,742)	102%	\$ 11,010,960	\$ 5,505,480	\$ 5,505,480	50%
Grants	50,847,242	\$ 22,925,465	\$ 27,921,777	45%	44,960,995	\$ 22,118,873	22,842,122	49%
Tuition and Related Fees	722,511	\$ 470,716	\$ 251,795	65%	571,000	\$ 470,939	100,061	82%
School Generated Funds	1,127,100	\$ 1,054,826	\$ 72,274	94%	1,029,150	\$ 803,797	225,353	78%
Complementary Services	590,220	\$ 298,456	\$ 291,764	51%	608,832	\$ 306,874	301,958	50%
External Services	132,698	\$ 74,386	\$ 58,312	56%	130,143	\$ 79,136	51,007	61%
Other Revenue	601,977	\$ 315,211	\$ 286,766	52%	574,600	\$ 247,123	327,477	43%
Total Revenues	\$ 57,976,298	\$ 29,188,352	\$ 28,787,946	50%	\$ 58,885,680	\$ 29,532,222	\$ 29,353,458	50%
EXPENSES								
Governance	\$ 236,736	\$ 139,890	\$ 96,846	59%	\$ 459,450	\$ 224,338	\$ 235,112	49%
Administration	2,135,409	\$ 1,026,865	\$ 1,108,545	48%	2,203,421	\$ 1,023,376	1,180,045	46%
Instruction	41,858,631	\$ 24,156,741	\$ 17,701,891	58%	42,490,888	\$ 24,349,799	18,141,089	57%
Plant	10,417,683	\$ 4,604,554	\$ 5,813,130	44%	10,238,897	\$ 4,044,686	6,194,211	40%
Transportation	4,504,766	\$ 2,515,613	\$ 1,989,154	56%	4,762,053	\$ 2,257,951	2,504,102	47%
Tuition and Related Fees	290,500	\$ 231,477	\$ 59,023	80%	275,000	\$ 231,325	43,675	84%
School Generated Funds	1,032,173	\$ 797,617	\$ 234,556	77%	949,420	\$ 717,315	232,105	76%
Complementary Services	1,461,441	\$ 804,617	\$ 656,824	55%	1,450,215	\$ 820,214	630,001	57%
External Services	233,176	\$ 127,591	\$ 105,586	55%	228,208	\$ 135,737	92,471	59%
Other Expenses	347,267	\$ 176,464	\$ 170,803	51%	362,541	\$ 421,128	(58,587)	116%
Total Expenses	\$ 62,517,782	\$ 34,581,427	\$ 27,936,356	55%	\$ 63,420,093	\$ 34,225,868	\$ 29,194,225	54%
Operating Deficit for the Year	\$ (4,541,484)	\$ (5,393,075)	\$ 851,591		\$ (4,534,413)	\$ (4,693,646)	\$ 159,233	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the six months ending February 28, 2018

	Budget 2017-18	Actual 2017-18	Variance
OPERATING SURPLUS FOR THE YEAR	\$ (4,541,484)	\$ (5,393,075)	\$ (851,591)
TANGIBLE CAPITAL ASSETS:			
(-) Purchases	2,878,257	866,925	(2,011,332)
(+) Proceeds from disposals	12,000	5,113	(6,887)
LONG TERM DEBT:			
(-) Repayments of the year	357,063	176,678	(180,385)
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,454,941	2,227,471	(2,227,471)
(+) Write-down of capital assets	-	-	-
(-) Gain on disposals of tangible capital assets	12,000	5,113	(6,887)
(+) Employee Future Benefits expenses	102,400	-	(102,400)
OTHER CASH REQUIREMENTS:			
(-) Employee Future Benefits expected payments	27,800	-	(27,800)
DEFICIT CASH FOR THE YEAR	\$ (3,247,263)	\$ (4,209,207)	\$ (961,944)
ACCUMULATED SURPLUS CHANGES:			
<i>Internally restricted:</i>			
Bus Fleet Renewal	721,000	-	(721,000)
Digital Projector Replacement	-	5,806	5,806
Hudson Bay Community School	-	21,598	21,598
Computer Hardware Replacement	550,000	-	(550,000)
Improved Learning Environment	-	53,946	53,946
Invitational Shared Services Initiatives (ISSI)	-	1,661	1,661
School Improvement Initiative	214,950	100,174	(114,776)
Non-school buildings	350,000	491,662	141,662
Vehicle replacement (capital)	50,000	-	(50,000)
Teachers for diversity and small schools	84,489	-	(84,489)
School generated funds	23,576	(170,244)	(193,820)
PMR - use of funds for projects	1,200,000	252,679	(947,321)
PMR - transfer to reserves	(1,335,506)	-	1,335,506
Decentralized School Budget Carryover	-	(706,798)	(706,798)
NET CHANGE IN CASH POSITION (UNRESTRICTED)	\$ (1,388,754)	\$ (4,158,723)	\$ (2,769,969)

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the six months ending February 28, 2018

	August 31, 2017	Additions during the year	Reductions during the year	August 31, 2018
Invested in Tangible Capital Assets:				
Net Book Value of TCA	73,917,998	866,925	1,113,735	73,671,188
Less: Debt owing on TCA	8,462,104	-	176,678	8,285,426
	65,455,894	866,925	937,057	65,385,762
PMR maintenance project allocations	1,141,965	-	252,679	889,286
Externally Restricted Surplus:				
Broadway School Sale Agreement	50,556	-	-	50,556
Internally Restricted Surplus:				
Capital Projects:				
Bus Fleet Renewal	721,000	-	-	721,000
Computer Hardware Replacement	550,000	-	-	550,000
Digital Projector Replacement	23,920	-	5,806	18,114
Hudson Bay School Project	111,029	-	21,598	89,431
Information Technology Renewal	20,565	-	20,565	-
Non-School Buildings	1,415,597	-	491,662	923,935
Telephone System Replacement	8,645	51,355	-	60,000
Vehicle Replacement	50,000	-	-	50,000
	2,900,756	51,355	539,632	2,412,479
Other:				
Improved Learning Environment of Students	226,772	-	53,946	172,826
Invitational Shared Services Initiatives (ISSI)	7,499	-	1,661	5,838
School Budget Carryover	240,408	1,606,470	899,672	947,206
School Generated Funds	968,567	1,055,139	884,895	1,138,811
School Improvement Initiative	387,869	-	100,174	287,695
Teachers for Diversity and Small Schools	2,000,000	-	-	2,000,000
Tisdale Office Minor Renovations	45,670	-	-	45,670
Contingency	5,800,000	-	-	5,800,000
	9,676,785	2,661,609	1,940,348	10,398,046
Unrestricted surplus	5,252,497	-	30,790	5,221,707
Totals	18,972,003	2,712,964	2,763,448	18,921,519

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the six months ending February 28, 2018

	Actual 2017- 18	Budget 2017-18	Variance
Tisdale Office and Transportation Building (note 1)	\$ 337,035	\$ 350,000	(12,965)
Computer hardware	115,988	1,407,752	(1,291,764)
School buses (note 2)	-	721,000	(721,000)
Furniture and equipment	331,006	259,505	71,501
Playground equipment (note 3)	21,147	65,000	(43,853)
Vehicles (note 4)	29,162	50,000	(20,838)
Computer software	9,445	25,000	(15,555)
Buildings - short term	1,545	-	1,545
Hudson Bay Community School (note 5)	21,598	-	21,598
	<hr/>		
Totals	\$ 866,925	\$ 2,878,257	\$ (2,011,332)

Notes:

1. The budget for the renovations and addition was reported as a tangible capital asset. After the budget was approved, the expenditures were reviewed and only costs related to the addition and transportation overhead doors will be reported as a tangible capital asset. The other costs will be expenses in the Statement of Operations. In addition, the scope of the work decreased for this project. It is expected the total budget (operating and capital) will be \$1.5 million.

2. Six new buses were included in the 2017-18 budget. The buses will be purchased as the year progresses.

3. White Fox School purchased playground equipment with fundraising dollars. The cost of this equipment was \$13,238 with a budget of \$20,000. Reynolds School purchased playground equipment with fundraising dollars. The cost of this equipment was \$7,909, which was unbudgeted. Carrot River Elementary School has planned to purchase playground equipment in the 2017-18 year, with a budget for the playground equipment totaling \$45,000. This will also be funded with fundraising dollars. The principals determine the budget allocations for their schools.

4. As per board motion, a division office vehicle was traded in for another vehicle due to the cost of repair issues. The vehicle cost \$29,162, and was unbudgeted. The facilities department budgeted \$50,000 for a maintenance vehicle that will be purchased later in the year.

5. All payments owing to Graham Construction were accrued in 2016-17. Additional costs for 2017-18 represent close out design fees.

NORTH EAST SCHOOL DIVISION
Hudson Bay Community School - Project Costs
For the six months ending February 28, 2018

Total budget for the project	\$ 27,737,698
Total design and construction costs to February 28, 2018 (note 1)	<u>27,648,267</u>
Total remaining budget dollars for the project at February 28, 2018	<u><u>\$ 89,431</u></u>

Summary of total funding for total project:

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

Notes:

1. The cost of building for the Hudson Bay School totals \$27,648,267 at Feb 28, 2018.
2. As of August 31, 2016, \$17,689,791 had been recognized as revenue during the construction of the school. No further revenue is expected.
3. At August 31, 2016, all of the expected funding from the Town of Hudson Bay had been recognized as revenue in the financial statements.
4. The funding from the North East School Division is in the form of a loan that is amortized over a twenty year time period and is being funded through the provincial operating grant.