

1. IN-CAMERA SESSION

2. CALL TO ORDER

3. ADOPTION OF AGENDA

Proposed Motion: That the agenda be adopted (as presented) or (as amended).

**4. ADOPTION OF MINUTES**

a) That the minutes of the [June 21, 2022, Regular Board Meeting](#), be adopted (as presented) or (as amended).

b) That the minutes of the [June 27, 2022, Regular Board Meeting](#) be adopted (as presented) or (as amended).

**5. DELEGATIONS & SPECIAL PRESENTATIONS**

- 1:30 pm - LP Miller Comprehensive School Presentation
- 3:00pm - David Grimes - New School in Carrot River - Concerns with Design - will join at the end of the meeting

**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:**

- [Sept 2022 Out of Province Travel](#)
- Administrative Procedure 706: Purchasing (amended)
- Correspondence.

**7. DISCUSSION/DECISION - BOARD DIRECTION**

**A. New Business**

1. [Use of Accumulated Surplus to Purchase School Buses](#)
2. [School Review](#)
3. [By-election Update](#)

**B. Monitoring and Reporting Items**

1. [Financial Report for the Nine Months ending May 31, 2022](#)
2. [Transportation Report: September 2021 to June 2022](#)

**C. Board of Education Strategic Direction Items**

1. [2022-23 Revised Budget](#)
2. Strategic Intent 1 – Reading/Writing/Math

**\*8. INFORMATION ITEMS**

1. [Out of Province Travel - Sept 2022](#)
2. [AP 706 -Purchasing](#)

**\*9. CORRESPONDENCE and READINGS**

- [3-year Plan Approval Letter](#)
- [MoE - Inflationary Funding](#) (letter and attachment)

**10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION**

1. [Proposed SSBA Bylaw Amendments 2022](#)
2. [Position Statements for 2022-rv220812](#)
3. [Public Section Update](#)
4. SSBA Fall Assembly – Nov 13-15, 2022, at the Regina Double Tree Hilton - NO Virtual Option
  1. [SSBA Fall Assembly Agenda - DRAFT](#)
  2. RSVP to Triki by: **October 13, 2022**
  3. Triki will book **9 rooms** at the Double Tree Hilton and cancel if necessary.

**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  
Tuesday, June 21, 2022**

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**MINUTES OF A MEETING:** of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, June 21, 2022, at 1:30pm at the North East School Division Boardroom in Melfort, Saskatchewan.

**PRESENT:**

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

**ABSENT:**

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**CALL TO ORDER** at 1:30 pm.

**ADOPTION OF AGENDA**

2022-06-61 L. Kidney moved that the agenda be adopted as presented. *CARRIED*

**MINUTES**

2022-06-62 M. Walton moved that the minutes of the minutes of the [May 17, 2022, Regular Board Meeting](#) be adopted as presented. *CARRIED*

Tyson Waldner excused himself from the meeting at 1:35 pm. He did not return.

**DELEGATIONS AND SPECIAL PRESENTATION:**

- SSBA attended virtually - President, Dr. Shawn Davidson; Vice-President, Jaimie Smith-Windsor, Central Constituency Representative, Christine Gradin, and Executive Director, Darren McKee.
  - Discussion on the budget, strategic plan and other priorities happening this year.

Kevin Trew excused himself from the meeting at 1:55 pm.

Kevin Trew returned to the meeting at 2:08 pm.

**CONSENSUS ITEMS**

2022-06-63 T. Kwiatkowski moved that the Board approve the following consent items as presented and that the Board receive the following items as information: *CARRIED*

- Correspondence.

**NEW BUSINESS**

K. Trew indicated that he wanted to change the letter provided to the Board to a resignation date of June 30, 2022.

2022-06-64 D. Kelsey moved that the board accept the letter of resignation of Kevin Trew, board member of the North East School Division representing Subdivision 2: Arborfield, Carrot River and areas, effective June 30, 2022. *CARRIED*

**MONITORING AND REPORTING ITEMS**

2022-06-65 K. Bank moved that the Board approves the secure destruction of the following 45 boxes of paper format records that are eligible for destruction as per SSBA Records Retention and Disposal Guide for Saskatchewan School Divisions (December 2012): *CARRIED*

<b>Accounting and Finance (14 Boxes)</b>	
2012-2013	Vendor Accounts Payable Invoices
2009-2010	Cancelled Cheques
2010-2011	Cancelled Cheques
2011-2012	Cancelled Cheques
2012-2013	Cancelled Cheques
2011-2013	Bank Reconciliation Printouts for Operating and US Accounts
2012-2014	Reynolds School - Accounts receivable, Invoices and Receipts Backup Documentation
2012-2013	Deposit Backup Documentation for Wagner, White Fox and William Mason Schools and Division Office; Employee Electronic Funds Transfer Reports
2012-2013	Local Chequing Account Bank Reconciliations; School Deposit Backup Documentation for Arborfield, Bjorkdale, Brunswick, Carrot River Elementary, Carrot River Jr. Sr. High, Central Park, Gronlid and Hudson Bay Composite Schools
2012-2013	School Deposit Backup Documentation for Maude Burke, MUCC, Naicam, Porcupine, Reynolds, Star City, Tisdale Elementary and TMSS Schools
2012-2013	General Journal Entry Printouts
2012-2014	Bank Reconciliation Working Papers for RBC Operating Account
2013-2014	Accounts Receivable Backup Documentation
2013-2014	GST Rebate Backup Documentation
<b>Transportation (1 box)</b>	
2010-2013	Reports of School Trips
<b>Student Records - Cumulative Records (30 boxes)</b>	
1942-1996	Student Cumulative Folders for students now over 25 years of age
1990-1996	Student Achievement Test Results for students now over 25 years of age

2022-06-66 L. Kidney moved that the Board approve, as a monitoring report, the June 2022 Wall Walk of the North East School Division presenting OurSCHOOL Student Survey data. *CARRIED*

**STRATEGIC DIRECTION ITEMS**

2022-06-67 L. Kidney moved that the Board of Education of the North East School Division approves the 2022-23 Budget as presented, including minor changes made after Ministry of Education’s review and approval. *CARRIED*

K. Trew acknowledged that today, June 21, 2022, is National Indigenous Peoples Day and that the North East School Division is situated on Treaty 4, 5, and 6 lands and the traditional homeland of the Metis people.

**ADJOURNMENT**

2022-06-68 K. Trew moved that the Board Meeting adjourn at 3:30 pm. *CARRIED*

**NORTH EAST SCHOOL DIVISION  
BOARD MEETING MINUTES  
Tuesday, June 21, 2022**

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**MINUTES OF A MEETING:** of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Monday, June 27, 2022, at 12:00 pm via Microsoft Teams.

**PRESENT:**

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

**ABSENT:** Tyson Waldner

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**CALL TO ORDER** at 12:03 pm.

**ADOPTION OF AGENDA**

2022-06-69 M. Walton moved that the agenda be adopted as presented. *CARRIED*

**NEW BUSINESS**

2022-06-70 T. Kwiatkowski moved that the by-election for Subdivision No. 2: Arborfield, Carrot River and areas be set for Monday, October 17, 2022 from 9:00 am to 8:00 pm.

2022-06-71 K. Trew moved that the Board approves the appointment of Tanya Biesenthal as Returning Officer for the by-election for Sub-Division No. 2 of the school board of the North East School Division No. 200. *CARRIED*

2022-06-72 K. Bank moved that the Returning Officer be authorized to establish polls in personal care facilities or other similar institutions if appropriate. *CARRIED*

2022-06-73 K. Trew moved that the Board pay election officials at the same rate as the municipality when working with a municipality and when coordination does not occur, then the default rate is the Election Saskatchewan rate. *CARRIED*

2022-06-74 K. Trew moved that the Board approve the Committee of the Whole and Regular meetings of the Board will be held on October 25, 2022 and not October 18, 2022. *CARRIED*

2022-06-75 M. Walton moved that the Board approves the following 2021-22 internally restricted allocations from the unrestricted accumulated surplus:  
• \$50,000 for Vehicle Replacements  
• \$757,000 for School Bus Replacements. *CARRIED*

**ADJOURNMENT**

2022-06-76 K. Bank moved that the Board Meeting adjourn at 12:11 pm. *CARRIED*

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NESD Board Chair/Vice-Chair

\_\_\_\_\_  
Superintendent of Business Administration



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: Use of Accumulated Surplus to Purchase New School Buses

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

Transportation Services ordered six new school buses in March of 2022. Two of the buses (52 seats) were delivered prior to the fiscal year end of the school division (August 31, 2022). However, four of the buses (70 seats) will not be delivered until September or October 2022. As a result, this school bus will be reported in the 2022-23 fiscal year (and not 2021-22). The funding for this purchase was included in the 2021-22 budget.

The 2022-23 budget includes a plan to purchase six school buses. Historically, the school division purchases six school buses per fiscal year. Administration would like to continue with this school bus purchasing schedule. As a result, ten school buses would be reported in the 2022-23 fiscal year: the four school buses that were ordered in 2021-22 but arrived in 2022-23 and the six school buses included in the 2022-23 budget.

## CURRENT STATUS

Administration would like to request a board motion to allow for the reporting of four extra school buses in the 2022-23 fiscal year.

## RECOMMENDATION

### Proposed Board motion:

That the Board approve the use of up to \$500,000 from Internally Restricted Accumulated Surplus – Bus Fleet Renewal to fund the purchase of the four school buses that were ordered during the 2021-22 fiscal year and will be received in 2022-23.

PREPARED BY	DATE	
Wanda McLeod, Superintendent of Business Administration	Sept 8, 2022	



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: School Viability Review

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 checked="" 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

By October 15 in each school year the Director or designate shall make an assessment of all schools in the division based on the school review criteria established in Board Policy 114 and compile a list of all those schools which meet the criteria established by the Board.

At the January 21, 2021 meeting of the Board, the following motion was made:

That be it resolved that the Board of Education plan for an attendance area inclusive of most of Arborfield and Carrot River students in a new K-12 school to be built in Carrot River; and that the school community and municipalities of Arborfield and Carrot River be engaged as stakeholders in the planning and future operation of a new K-12 school to replace the current Arborfield School, Carrot River Elementary School and Carrot River Junior and Senior High School;

And furthermore, that the Board of Education will initiate a school review process to consider closure of Arborfield School no later than October 15 of 2022 with the earliest date for possible closure being July 1 of 2023.

## CURRENT STATUS

A school's viability may be reviewed if (a) and any one or more of the following criteria apply to the school:

a. As outlined in Section 56(b) of The School Division Administration Regulations, projected enrolment for the school under review for the following school year is less than:

(vii) for a school offering kindergarten to Grade 12, 88 pupils.

Enrolment as of September 14, 2022

Arborfield School – 65

Bjorkdale School – 62

Star City School – 62

b. If there are projected to be three or more grades, or more than three simultaneous course offerings in a classroom.

Arborfield School – Yes (grade K/1/2, 7/8/9, 10/11/12)

Bjorkdale School – Yes (grade K/1/2, 7/8/9, 10/11/12)

Star City School – Yes (grade 7/8/9, 10/11/12)

c. If the projected enrolment would leave fewer than two students in a grade.

Arborfield School – Yes (grade 8, 11, 12)

Bjorkdale School – Yes (KD)

Star City School – Yes (grade 11)



# NESD Board of Education

- d. If the projected enrolment is such that staffing allotment by formula will require consideration of more than triple grading.  
 In Arborfield, Bjorkdale and Star City Schools, triple grading is maintained with the application of a 13:1 pupil/FTE formula in comparison to a 23:1 formula in larger schools. Additional support is given through courses provided by the NESD grade 10-12 online school teachers.
  
- e. If the structural integrity of the school building presents safety or other concerns that would require a significant capital expenditure. (ie. Facility Condition Index, Independent Engineering Report, Ministry Facility Audit).

Ameresco Canada, a company specializing in facility assessment services, assessed the conditions of all schools in 2015. The estimated cost of deferred maintenance (in 2015 is below. This fall an assessment of the condition of the schools at NESD will be completed once again for more current data.

Arborfield School – \$2,737,500  
 Bjorkdale School – \$2,150,000  
 Star City School – \$1,710,200

## RECOMMENDATION

### Proposed Board Motion

That pursuant to Section 87.2 of *The Education Act, 1995*, the Board of Education for the North East School Division No. 200 of Saskatchewan intends to review the viability of Grades Kindergarten to Grade 12 at Arborfield School, in Arborfield, Saskatchewan in accordance with the review criteria of Board Policy 114: *School Viability Review*.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education	September 15, 2022	Board Policy 114





### SCHOOL VIABILITY REVIEW

The Board of Education, in its efforts to provide meaningful learning opportunities that reflect that Board's vision, mission and commitments for student learning, recognizes that it needs to maintain viable schools, classrooms and programs. Consequently, the Board will, from time to time, need to consider grade discontinuance or school closure based on the learning needs of students and based on utilizing resources effectively and efficiently. The Board values collaboration and is committed to a process permitting input from community, staff, and parents to help inform its decision. Guidelines for school viability review will be the criteria used as factors when grade discontinuances or school closures are to be considered.

The school closure and discontinuance of grades guidelines as provided in Sections 54 to 64 of *The School Division Administration Regulations* shall be used as support for the Board.

In the month of September, as part of its Yearly Agenda, the Board of Education will carry out an annual evaluation of the schools in the North East School Division. This evaluation will consider equity of access to effective learning opportunities for all students as reflected in the Board's strategic plan and goals. As required by *The School Division Administration Regulations*, a Board motion to review for closure or grade discontinuance will occur by October 15 in the school year of consideration.

The Board recognizes that, while a school or classroom may not meet the criteria of a viable school, the school or classroom may be allowed to continue to operate if in the opinion of the board the situation is temporary, or if the closure of the school or relocation of the classroom would result in students being picked up by bus at a time that is detrimental to their well-being. In situations where it is not feasible to transport students to another school for their learning opportunities, the Board will endeavor to use technology and/or other resources to ensure effective and efficient learning experiences.

Note: Currently, the school viability process does not apply to a Hutterite Colony School.

### SPECIFIC AREAS OF RESPONSIBILITY:

#### **1. Request for Review**

Any decision concerning school viability will make provision for input and consideration of the wishes and concerns of the parents, students, staff, School Community Council and community within the attendance area under consideration. A school's viability will be reviewed if a written request for a review is received from a school's School Community Council, a group of at least five (5) families, or from the Director of Education.

#### **2. Important Dates**

Please refer to *The School Division Administration Regulations* for more information.

- a. As required by legislation, the Board of Education must pass a motion to review a school, adopt the criteria for the review and notify the public of the intention to review the school and the review criteria adopted by the Board on or before October 15 of the year before the year in which a potential closure of the school or discontinuance of grades taught in the school is to come into effect.
- b. On or before November 1 of the year before the year in which the potential closure of the school or discontinuance of grades taught in the school is to come into effect, the Board



- establishes a review committee.
- c. Not later than March 31 of the year in which the potential closure of the school or discontinuance of grades taught in the school is to come into effect, the Board must hold a meeting of the electors of the school community council to advise the electors of the motion passed by the Board.
  - d. By not later than April 30, the Board must pass a motion to close the school or discontinue one or more grades taught at the school.
  - e. By not later than June 30, the Board must notify the public of where to view the implementation plan adopted.

### **3. Dialogue with the School Community**

Dialogue with the staff and School Community Council will take place if anyone or more of the following criteria apply to the school:

- a. If a school's enrolment in the next academic year is projected to be less than 90 for a K – 12 school; or the average number of students is six or less per grade at the elementary/middle years level in grades K – 9.
- b. If there are projected to be three or more grades, or more than three simultaneous course offerings in a classroom.
- c. If the projected enrolment would leave fewer than two students in a grade.
- d. If the projected enrolment is such that staffing allotment by formula will require consideration of more than triple grading.
- e. If the structural integrity of the school building presents safety or other concerns that would require a significant capital expenditure. (i.e. Facility Condition Index, Independent Engineering Report, Ministry Facility Audit)

### **4. Criteria for School Review**

A school's viability may be reviewed if (a) and any one or more of the following criteria apply to the school:

- a. As outlined in Section 56(b) of The School Division Administration Regulations, projected enrolment for the school under review for the following school year is less than:
  - (i) for a school offering kindergarten to Grade 4 only, 25 pupils;
  - (ii) for a school offering kindergarten to Grade 5 only, 30 pupils;
  - (iii) for a school offering kindergarten to Grade 6 only, 38 pupils;
  - (iv) for a school offering kindergarten to Grade 7 only, 44 pupils;
  - (v) for a school offering kindergarten to Grade 8 only, 51 pupils;
  - (vi) for a school offering kindergarten to Grade 9 only, 58 pupils;
  - (vii) for a school offering kindergarten to Grade 12, 88 pupils.
- b. If there are projected to be three or more grades, or more than three simultaneous course offerings in a classroom.
- c. If the projected enrolment would leave fewer than two students in a grade.
- d. If the projected enrolment is such that staffing allotment by formula will require consideration of more than triple grading.



- e. If the structural integrity of the school building presents safety or other concerns that would require a significant capital expenditure. (ie. Facility Condition Index, Independent Engineering Report, Ministry Facility Audit).

### 5. *School Review Data Collection*

As part of the school review process the Director will provide the Board of Education with the following applicable information concerning any school under review:

- a. Projected enrolment in the school under review for at least five years, including number of students in each grade and the impact of grade-size on peer group opportunity and gender balance.
- b. Elective credits available to students in grades 10-12 in the school under review compared to the closest schools not under review.
- c. Pupil Teacher Ratio (PTR), number of grades in combined classrooms and number of instructional groups in one classroom in the school under review and likely changes in these factors in the future.
- d. Capacity of staff and division staff to meet the learning needs of students in the school under review.
- e. Travel time (pick-up and drop-off times, total time spent on bus) of students in the school under review compared to travel time if they were attending the closest school not under review.
- f. Potential efficiencies if students in the school under review were re-located to the nearest school not under review and if staff were re-assigned or their positions were discontinued.
- g. Potential impacts on staff, program, facilities of nearest schools to which students in the school under review would be re-located.
- h. Anticipated future costs of maintaining the school's facilities and physical plant.

### 6. *School Review Consultation Process*

Unless a request for a review is made of the Board of Education as outlined in this policy the board may complete a school review process of a school meeting the review criteria only **once** during the third year of a four-year mandate of the elected board. The school review process would start with the Board reviewing relevant information as provided by Administration about the school(s).

When the Board of Education makes a motion to review for discontinuation/school closure it will proceed according to relevant provincial legislation.

The specific steps in the relevant legislation will be outlined to the school community at the beginning of the consultation process following the Board's motion to review.

Reference: *The Education Act, 1995, The School Division Administration Regulations.*

**Adopted: December 2010**

**Date last revised: January 2018**



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: By-Election for Sub-Division No. 2 - Update

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

## BACKGROUND

On June 27, 2022, the Board made the following motions:

- That the by-election for Subdivision No. 2: Arborfield, Carrot River and areas be set for Monday, October 17, 2022 from 9:00 am to 8:00 pm.
- That the Board approves the appointment of Tanya Biesenthal as Returning Officer for the by-election for Sub-Division No. 2 of the school board of the North East School Division No. 200.
- That the Returning Officer be authorized to establish polls in personal care facilities or other similar institutions if appropriate.
- That the Board pay election officials at the same rate as the municipality when working with a municipality and when coordination does not occur, then the default rate is the Election Saskatchewan rate.

## CURRENT STATUS

The Nomination Date was on September 14. Please find attached the Notice of Call for Nominations. It was posted as follows:

- in the Journal for the weeks of August 29, September 5, 2022;
- and Rural Roots during the weeks of August 29, September 5; Sept. 12, 2022
- on the NESD websites (main school division site and the schools);
- on NESD Facebook and Twitter;
- in the school buildings; town/RM offices of each community in Subdivision 2 (Arborfield, Carrot River);
- sent to the SCCs of each of the schools in the subdivision.

There were 2 nominations received:

- David Grimes
- Sherri Hanson

Advance Polls

- On October 12, 2022 from 10:00 am to 2:00 pm at Carrot River Elementary School;
- On October 13, 2022 from 10:00 am to 2:00 pm at Arborfield School.

On October 17, 2022, the by-election polling places will be as follows (from 9:00 am to 8:00 pm):

- Arborfield School
- Carrot River Elementary School
- Zenon Park Community Hall.



## NESD Board of Education

The information about the advance polls and the October 17 by-election polling places will be sent to the following locations to be posted on site:

- All applicable rural municipalities and urban municipalities;
- Arborfield and Carrot River schools.

In addition, the Journal and Rural Roots will contain advertisements about both the advance polls and the polls on the by-election date. The NESD website, NESD Facebook and Twitter will also be used to share this information.

The results of the election will be declared by the Returning Officer on Tuesday, October 18 at 12:00 noon.

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### RECOMMENDATION

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#### Proposed board motion:

That the Board receive the by-election update for Subdivision No. 2.

PREPARED BY	DATE	ATTACHMENTS
Tanya Biesenthal, Returning Officer  Wanda McLeod, Superintendent of Business Administration	Sept.7, 2022	<ul style="list-style-type: none"><li>• By-Election Notice of Call for Nominations</li></ul>



**By Election  
Notice of Call for Nominations**

Public Notice is hereby given that nominations of candidates for the office of:

North East School Division No. 200 Board of Education Trustee  
Subdivision No. 2: Includes the communities of Carrot River, Arborfield and areas.

will be received by the undersigned on Wednesday, the 14th day of September 2022 from 9:00 am to 4:00 pm at the North East School Division Office at 402 Main Street, Melfort, Saskatchewan. As well as during regular business hours (8:00am-noon and 1:00-4:30pm) from Thursday, August 25<sup>th</sup> until Tuesday, September 13, 2022.

Nomination forms may be submitted via: dropped off in person; regular mail; registered mail; fax (306.752.1933); or email ([elections@nesd.ca](mailto:elections@nesd.ca)).

Nomination forms may be obtained at the following locations:

- On-line at [www.nesd.ca](http://www.nesd.ca)
- North East School Division Office 402 Main Street, Melfort, SK

For further information, please contact (306) 752-5741.

Dated this 24th day of August 2022.

Tanya Biesenthal, Returning Officer



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: Financial Report for the Nine Months Ending May 31, 2022

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

## BACKGROUND

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

## CURRENT STATUS

Please find attached the following for the nine months ending May 31, 2022:

1. Memo for the Nine Months ending May 31, 2022
2. Statement of Operations
3. Statement of Cash Requirements
4. Accumulated Surplus Activity Statement
5. Statement of Tangible Capital Asset Purchases

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

## RECOMMENDATION

### Proposed motion:

That the Board accept the financial report for the nine months ending May 31, 2022.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	September 12, 2022	<ul style="list-style-type: none"> <li>• Memo for Quarter End</li> <li>• Statement of Operations</li> <li>• Statement of Cash Requirements</li> <li>• Accumulated Surplus Activity Statement</li> <li>• Statement of Tangible Capital Asset Purchases</li> </ul>



# North East School Division

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Melfort, SK S0E 1A0

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Toll Free: 1-888-752-5741  
Website: [www.nesd.ca](http://www.nesd.ca)

**TO:** Board of the North East School Division

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

**DATE:** September 12, 2022

**RE:** Financial Report for Three Quarters Ending May 31, 2022

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May 31, 2022 marks the end of the third quarter. At May 31, we would expect the actual ten month expenses (school based lines) to be reporting at 90% of budget and the twelve month expenses (central office lines) to be reporting at 75% of budget.

Below is an executive summary of information for the first, second and third quarters of 2021-22 as well as comparisons to the same time period for 2020-21. 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 \$41.8 million at quarter end. This amount includes the operating and other Ministry of Education grants. The operating grant budget is based on the 2021-22 provincial budget announcement using the estimated September 30, 2021 enrolment for the school division. In December, the Ministry calculates the operating grant for the school division that takes into account the September 30, 2021 actual school enrolments. This resulted in approximately \$425,000 in additional operating grant revenues.

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

In the first three quarters of 2021-22, no Preventative Maintenance & Renewal (PMR) funding has been received. This is consistent with the first three quarters of 2020-21.

By May 31, 2021, the school division had received approximately \$2.5 million for the (pandemic) Safe Schools Plan funding from the province. All funding received from the Safe Schools Plan had not been budgeted and there is no similar funding in 2021-22.



### **Tuition and Related Fees**

The tuition and related fee revenues will be under 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. Overall, there were less federally funded students enrolled at the North East School Division during the 2021-22 school year compared to budget. As a result, in 2021-22, the tuition and related fees are expected to be approximately \$40,000 less than budget.

In 2020-21, there were less federally funded students enrolled at the North East School Division compared to the budget which resulted in an under budget amount of approximately \$345,000. This lower number was due to the pandemic.

### **School Generated Funds**

School generated funds are currently at 71% of the budgeted amount (compared to 36% of the budget in prior year). The schools determine the budgets and with the pause in extra-curricular events in the second quarter of 2021-22, school generated fund revenues will be under budget at year end. In 2020-21, the revenues were under budget due to classes being suspended as of March 20, 2020 as a result of the COVID-19 pandemic.

### **Complementary Services**

Complementary service revenues are currently at 91% of the budgeted amount. The complementary service revenue represents the provincial grants for the pre-kindergarten programs and grants for the outreach programs.

During September 2021 to May 2022, there were early learning and nutrition grants received that were not included in the budget. Complementary services is expected to be over budget by approximately \$92,000.

### **External Services**

External services revenue is currently at 85% of the budgeted amount. External services are comprised of cafeteria sales and grant funding for the Invitational Shared Services Initiative (ISSI).

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

The total amount budgeted for ISSI in 2021-22 is \$150,000 but the total amount approved by the Ministry of Education is \$120,000. The province decided to expand the program to more school divisions in 2021-22 but not increase the total funding for the program; this resulted in less funding for NESD. The total expenses for the 2021-22 program will total a lower amount of \$120,000.

### **Other Revenue**

Other revenue is currently at 122% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. Other revenue is higher than budget due to donations being received for the new school in Carrot River, which were unbudgeted. To the end of May 31, 2022, \$134,354 in donations have been received for the new school in Carrot River (including site work) and \$25,000 has been received specifically for the playground. In addition, interest revenue will be over budget at year end, due to an increase in interest rates that was not anticipated at budget time.

## **Expenses**

### **Governance**

Governance is 75% of the budgeted amount, which is slightly lower than the expected percentage of budget spent, but is anticipated to be on budget at year-end.

All 20 School Community Council (SCC) grant payments have been paid by the end of the third quarter. In 2020-21, all 20 grant payments were made in the first and second quarters.

### **Administration**

Administration expenses are slightly under budget at 71%, which is consistent with the third quarter of 2020-21. It is anticipated that administration expenses may be slightly under budget at year end.

### **Instruction**

Total instruction expenses are at 86% of the budgeted amount, which is slightly under the amount spent in prior year at 87%. The amount expected to be spent is 90% (based on nine out of ten months of the fiscal year being completed).

After preparing the Quarter Three Forecast for the Ministry, instruction expenses are anticipated to be under budget at yearend. Some of the more significant reasons are as follows:

- An unfilled program support position all year;
- Less in-person professional development days (which resulted in lower teacher substitute costs) and
- Less school and department purchases of supplies and services.

### **Plant**

Overall, the plant expenses are less than the expected 75% (at 65% of budget, which is also lower than the 73% in 2020-21). Building operating expenses are under budget, as the majority of the minor renovation projects are undertaken during the summer months. The budget for minor renovations is higher in 2021-22 compared to 2020-21. In addition, it is expected that some of the minor renovation projects will not be completed during 2021-22 and will be carried forward into 2022-23.

### **Student Transportation**

Student transportation is currently at 85% of the budgeted amount, with the expected percentage being 90%. The fuel costs are currently over budget due to an unexpected increase in fuel prices for operating the school buses compared to the anticipated costs at budget time. It is anticipated that transportation will be over budget at year end, due to the increase in fuel costs.

### **Tuition and Related Fees**

The tuition and related fees relate to the number of students enrolled in the regional college adult basic education program at Cumberland College. Cumberland College invoiced North East School Division for 10 students and the budget included 20 students. In 2020-21, the budget was for 22 students and billing was for 16 students. The tuition fees paid to Cumberland College by the school division are fully funded by the province.

### **School Generated Funds**

The school generated expenses are at 65% of the budget (compared to 34% of the budget in the prior year). As the schools determine their budgets and with the pause in extra-curricular events in the second quarter of 2021-22, school generated fund expenses are anticipated to be under budget at year end.

### **Complementary Services**

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 85% of the budget, with the expected percentage being at 90%. Complementary services are expected to be on budget at year end.

### **External Services**

External services are at 84% of the budget, with the expected percentage being at 90%. External services include the costs associated with operating the cafeterias at MUCC and LP Miller, as well as expenses related to ISSI.

ISSI expenses were incurred in the amount of \$120,155 in the third quarter of 2021-22. The funding provided is \$120,000, so the spending is limited to this amount. In addition to this funding, the school division has a \$5,671 carry forward from previous years that can be utilized for any current year purchases required over the \$120,000 limit. In 2020-21, \$150,000 in ISSI expenses were incurred in the third quarter.

### **Other Expenses**

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

## **STATEMENT OF CASH REQUIREMENTS**

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

### **Tangible Capital Assets**

The tangible capital asset (TCA) purchases totaled \$760,579 at the end of the third quarter, out of the total \$7.9 million budgeted. A total of \$6.6 million of the budget relates to the planning, design and the start of construction of the new school in Carrot River. The construction of the new school in Carrot River is behind the schedule that was determined when the 2021-22 budget was developed. The Human Resource and Payroll departments will not be implementing their new software until the next fiscal year – this was a board motion and not included in the 2021-22 budget.

### **Amortization**

Amortization expense is being recorded at 75% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2020-21, the same process for amortization was used.

### **Statement of Accumulated Surplus**

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

**NORTH EAST SCHOOL DIVISION**  
**Statement of Operations**  
**For the nine months ending May 31, 2022**

	21- 22				20 - 21			
	Budget 2021-22	Actual 2021-22	Variance	%	Budget 2020-21	Actual 2020-21	Variance	%
<b>REVENUES</b>								
Grants	\$ 63,200,329	\$ 41,793,693	\$ 21,406,636	66%	\$ 57,563,166	\$ 45,118,791	\$ 12,444,375	78%
Tuition and Related Fees	486,440	334,761	151,679	69%	589,800	163,616	426,184	28%
School Generated Funds	1,049,475	740,650	308,825	71%	1,161,575	413,146	748,429	36%
Complementary Services	627,258	569,517	57,741	91%	617,504	511,445	106,059	83%
External Services	262,000	223,329	38,671	85%	262,000	216,352	45,648	83%
Other Revenue	530,000	647,905	(117,905)	122%	528,600	461,201	67,399	87%
<b>Total Revenues</b>	<b>\$ 66,155,502</b>	<b>\$ 44,309,855</b>	<b>\$ 21,845,647</b>	<b>67%</b>	<b>\$ 60,722,645</b>	<b>\$ 46,884,551</b>	<b>\$ 13,838,094</b>	<b>77%</b>
<b>EXPENSES</b>								
Governance	\$ 265,060	\$ 198,394	\$ 66,666	75%	\$ 285,875	\$ 217,207	\$ 68,668	76%
Administration	2,613,186	1,864,626	748,560	71%	2,610,718	1,862,414	748,304	71%
Instruction	42,600,742	36,488,923	6,111,820	86%	42,461,056	36,881,007	5,580,049	87%
Plant	11,295,145	7,343,594	3,951,551	65%	9,964,278	7,270,222	2,694,056	73%
Transportation	4,832,957	4,089,560	743,397	85%	4,710,276	3,652,261	1,058,015	78%
Tuition and Related Fees	249,280	124,640	124,640	50%	267,520	199,424	68,096	75%
School Generated Funds	993,336	650,314	343,022	65%	1,074,236	360,051	714,185	34%
Complementary Services	1,470,776	1,255,937	214,839	85%	1,454,684	1,272,718	181,966	87%
External Services	361,232	302,494	58,738	84%	365,073	319,347	45,726	87%
Other Expenses	283,494	213,972	69,522	75%	300,643	261,793	38,850	87%
<b>Total Expenses</b>	<b>\$ 64,965,208</b>	<b>\$ 52,532,454</b>	<b>\$ 12,432,755</b>	<b>81%</b>	<b>\$ 63,494,359</b>	<b>\$ 52,296,444</b>	<b>\$ 11,197,915</b>	<b>82%</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>\$ 1,190,294</b>	<b>\$ (8,222,599)</b>	<b>\$ 9,412,893</b>		<b>\$ (2,771,714)</b>	<b>\$ (5,411,893)</b>	<b>\$ 2,640,179</b>	

**NORTH EAST SCHOOL DIVISION**  
**Statement of Cash Requirements**  
**For the nine months ending May 31, 2022**

	<b>Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Variance</b>
<b>OPERATING SURPLUS (DEFICIT) FOR THE YEAR</b>	\$ 1,190,294	\$ (8,222,599)	\$ (9,412,893)
<b>TANGIBLE CAPITAL ASSETS:</b>			
(-) Purchases	7,903,500	760,579	(7,142,921)
(+) Proceeds from disposals	11,000	-	(11,000)
<b>LONG TERM DEBT:</b>			
(-) Repayments of the year	421,587	314,543	(107,044)
(+) Debt issued during the year	-	-	-
<b>NON-CASH GAIN/EXPENSES:</b>			
(+) Amortization expense	4,149,542	3,112,157	(1,037,386)
(-) Gain on disposals of tangible capital assets	11,000	-	(11,000)
(+) Employee Future Benefits expenses	89,100	-	(89,100)
<b>OTHER CASH REQUIREMENTS:</b>			
(-) Employee Future Benefits expected payments	24,500	-	(24,500)
<b>DEFICIT CASH FOR THE YEAR</b>	<b>\$ (2,920,651)</b>	<b>\$ (6,185,564)</b>	<b>\$ (3,264,913)</b>
<b>ACCUMULATED SURPLUS CHANGES:</b>			
<i>Internally restricted:</i>			
New School in Carrot River (capital)	268,000	458,326	190,326
School bus replacement (capital)	712,700	-	(712,700)
Vehicle replacement (capital)	123,000	123,000	-
School generated funds (net change)	145,861	(90,527)	(236,388)
Computer software replacement and software upgrade (capital)	-	1,280	1,280
Furniture and equipment purchases (capital)	-	9,855	9,855
Technology upgrades (capital)	-	44,199	44,199
School budget carryover	-	(147,199)	(147,199)
Invitational Shared Services Initiatives (ISSI)	-	155	155
	<b>1,249,561</b>	<b>399,089</b>	<b>(850,472)</b>
<i>Externally restricted:</i>			
Pandemic Support Funding	808,132	621,820	(186,312)
<b>Preventative Maintenance and Renewal (PMR) Funding:</b>			
PMR - use of funds for projects	2,137,460	708,359	(1,429,101)
PMR - funding	(1,753,488)	-	1,753,488
	<b>383,972</b>	<b>708,359</b>	<b>324,387</b>
<b>NET CHANGE IN CASH POSITION (UNRESTRICTED)</b>	<b>\$ (478,986)</b>	<b>\$ (4,456,296)</b>	<b>\$ (3,977,310)</b>

**NORTH EAST SCHOOL DIVISION**  
**Statement of Accumulated Surplus**  
**For the nine months ending May 31, 2022**

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of TCA	67,353,241	760,579	3,112,157	65,001,663
Less: Debt owing on TCA	6,940,413	-	314,543	6,625,870
	<b>60,412,828</b>	<b>760,579</b>	<b>2,797,614</b>	<b>58,375,793</b>
<b>PMR maintenance project allocations</b>	3,483,465	-	708,359	2,775,106
Federal capital tuition reserves	338,330	-	-	338,330
Education Emergency Pandemic Support program allocation	838,971	-	621,820	217,151
<b>Externally Restricted Surplus:</b>				
Broadway School Sale Agreement	50,556	-	-	50,556
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Bus Fleet Renewal	770,730	-	-	770,730
Computer Software Replacement and Software Upgrade	261,025	-	1,280	259,745
Furniture and Equipment Purchases	9,855	-	9,855	-
Hudson Bay Community School Project	35,489	-	-	35,489
New School in Carrot River	570,383	-	458,326	112,057
Non-School Buildings	786,913	-	-	786,913
Surveillance Equipment Replacement	153,737	-	-	153,737
Technology Upgrades	44,199	-	44,199	-
Vehicle Replacements	123,000	-	123,000	-
	2,755,331	-	636,660	2,118,671
<b>Other:</b>				
Invitational Shared Services Initiatives (ISSI)	5,671	120,000	120,155	5,516
School Budget Carryover	629,256	1,070,731	923,532	776,455
School Generated Funds	1,012,748	782,823	692,296	1,103,275
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Chemistry Labs in Schools - Chemical Clean-up	68,961	-	-	68,961
Visible Learning	170,000	-	-	170,000
Contingency	4,825,600	-	-	4,825,600
	8,621,608	1,973,554	1,735,983	8,859,179
Unrestricted surplus	2,200,349	-	-	2,200,349
<b>Totals</b>	<b>18,288,610</b>	<b>1,973,554</b>	<b>3,081,002</b>	<b>16,003,861</b>

**NORTH EAST SCHOOL DIVISION**  
**Statement of Tangible Capital Asset Purchases**  
**At May 31, 2022**

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>2021-22</b>	<b>2021-22</b>	
New Carrot River school (note 1)	\$ 458,326	\$ 6,582,000	\$ (6,123,674)
Computer hardware (note 2)	57,523	184,000	(126,477)
School buses (note 3)	-	712,700	(712,700)
Furniture and equipment	63,934	129,300	(65,366)
Playground equipment	27,814	161,500	(133,686)
Vehicles (note 4)	131,274	123,000	8,274
Computer software (note 5)	21,707	11,000	10,707
Totals	<u>\$ 760,579</u>	<u>\$ 7,903,500</u>	<u>\$ (7,142,921)</u>

**Notes:**

1. On March 18, 2020, the province announced the approval for funding of the planning and design phase of the new kindergarten to grade twelve school in Carrot River. Costs in the first three quarters of 2021-22 relate to the project manager and design costs. Construction started at the end of June 2022.

2. Two of the school buses were received during the summer of 2022. Four buses will be delivered and reported in the 2022-23 fiscal year.

3. Additional computer hardware purchases are anticipated in the fourth quarter of 2021-22.

4. The following vehicles are included in the 2021-22 budget: two new half-ton trucks for the Facilities Department and one sports utility vehicle for Student Support Services. All vehicles have been received by the end of the third quarter.

5. The Technology Department has purchased approximately \$20,400 in computer software for library resource management. This software had not been budgeted. The Technology Department expects to be on or below budget overall (operating and capital budgets combined).



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: Transportation Report: September 2021 to June 2022

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input 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. As a result of the recommendations, school divisions were to provide boards quarterly transportation reports. A new directive from the Ministry and the Office of the Provincial Auditor requires reports to the boards only twice a year.

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

## CURRENT STATUS

Please find attached the *North East School Division Transportation Report: September 2021 to June 2022*.

## RECOMMENDATION

### Proposed Board motion:

That the Board accept the *North East School Division Transportation Report: September 2021 to June 2022*.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Bryan Morgan, Manager of Transportation	September 6, 2022	<i>North East School Division Transportation Report: September 2021 to June 2022</i>



# North East School Division Transportation Report: September 2021 to June 2022

## TRANSPORTATION KEY RISKS

Key Risk	Strategies Used
<b>Driver Competence</b>	<ul style="list-style-type: none"> <li>• <i>Driver abstracts are reviewed the month following the driver's birthdate</i></li> <li>• <i>Bus drivers are evaluated on a 3-year cycle - ride along program</i></li> <li>• <i>Area meetings and driver in-services are held annually when possible</i></li> <li>• <i>*** Evaluations, meetings and in-services for drivers were/are cancelled due to COVID-19 restrictions</i></li> </ul>
<b>Student Behaviour</b>	<ul style="list-style-type: none"> <li>• <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></li> <li>• <i>Cameras are installed on 70% of all buses (89% of buses on regular routes). Each year 10 cameras are installed to reach the goal of 100% of all buses.</i></li> <li>• <i>Some schools review school bus safety in early September.</i></li> </ul>
<b>Vehicle Maintenance / Condition</b>	<ul style="list-style-type: none"> <li>• <i>A preventative maintenance program is in place and followed. Buses are serviced every 4,000 km</i></li> <li>• <i>SGI school bus inspections by NESD SGI certified mechanics are completed annually. Expiration dates of the inspections are monitored.</i></li> </ul>
<b>External Factors</b>	<ul style="list-style-type: none"> <li>• <i>Bus loading zones are monitored by schools during loading/unloading of students</i></li> <li>• <i>Bus drivers have means of communication (two-way radios) in the event of trouble with vehicle or road</i></li> <li>• <i>Use of standardized forms to document all collisions involving buses</i></li> <li>• <i>Bus cancellation criteria for use during severe weather, including methods of communicating any cancellations</i></li> <li>• <i>Require bus drivers to conduct and document evacuation drills with students at least twice a year</i></li> <li>• <i>GPS on buses, used to track buses in case of emergency</i></li> </ul>

### Key Focus Areas:

Communication – Enhancing communications with drivers by encouraging e-mail use. New web pages will incorporate information related to transportation.

Recruitment – Currently have a standing advertisement for casual bus drivers that has had some success. Advertising has been placed on some maintenance and transportation fleet vehicles.

# North East School Division Transportation Report: September 2021 to June 2022

## TRANSPORTATION PERFORMANCE INFORMATION

Performance Indicator	20-21 School Year			21-22 School Year		
	Period 1 Sep-Jan	Period 2 Feb-Jun	Total	Period 1 Sep-Jan	Period 2 Feb-Jun	Total
Total students transported	2755	2746	--	2611	2631	--
Number of transportation routes	70	70	70	69	69	69
Number of unfilled routes	2	1	2	1	1	1
Number of route cancellations:	994	1080	2074	1507	935	2442
Mechanical	28	19	47	55	35	90
Weather	636	489	1125	804	522	1326
No substitute driver	326	568	894	648	378	1026
Other	4	4	8	--	--	--
Average age of bus fleet	7.1 years	7.2 years	--	7.6 years	7.5 years	--
Capacity utilized on bus (average)	71%	68%	--	73%	71%	--
Average one-way ride time (in minutes)	22	22	--	27	28	--
Longest one-way ride time (in minutes)	82	86	--	94	92	--

### Report Period 1

Number of unfilled routes: One long-term route remains open. Expected to be filled by end-February.  
Route Cancellations: Each run, morning and afternoon are counted separately, (each route has two runs per day).  
Route Cancellations – Mechanical: Large temperature variations caused several breakdowns. Warm then cold weather created ice and snow buildup on the buses.  
Route Cancellations – Weather: -40C temperatures affected most or all division areas. Heavier than usual snowfall cancelled most areas due to impassable roads. This was compounded by delays in cleaning the roads.  
Route Cancellations – No substitute driver: Long-term absences are included in the count. Open routes and COVID-19 protocols account for the majority of cancellations.

### Report Period 2

Number of unfilled routes: One long-term route remained open. Two separate routes proved difficult to fill with a permanent position, but fortunately spare drivers were available.  
Route Cancellations: Each run, morning and afternoon are counted separately, (each route has two runs per day).  
Route Cancellations – Mechanical: Large temperature variations caused several breakdowns. Warm then cold weather created ice and snow buildup on the buses. Following the thaw, heavy mud and dirt caused some issues.  
Route Cancellations – Weather: -40C temperatures affected most or all division areas. Heavier than usual snowfall cancelled most areas due to impassable roads. This was compounded by delays in

## North East School Division Transportation Report: September 2021 to June 2022

cleaning the roads. Wet soft roads in the spring prevented some buses from running as well. Where possible, drivers amended their routes to avoid bad roads.  
Route Cancellations – No substitute driver: Long-term absences are included in the count. Open routes account for the majority of cancellations. COVID-19 protocols had less effect as restrictions were removed.

### *Emerging issues:*

Recruitment of new drivers has always been difficult. Longer-term absences have taken casual drivers from the pool hampering the ability to cover routes. Improvements in hiring practices and training have helped speed up getting drivers qualified. The delays through SGI continue – due to staffing issues. Radio communications and GPS hardware are beginning to fail. Areas have had no coverage, then would return on their own. The two-way radios will be replaced during the 2022-23 fiscal year.

For the 22-23 school year, there are 68 routes.



# NESD Board of Education

Meeting Date: September 20, 2022

Topic: Revised 2022-23 Budget

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 checked="" type="checkbox"/> Board Strategic Direction	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Monitoring or Reporting Items	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Information Items	
	<input type="checkbox"/> Correspondence	

## BACKGROUND

At the June 21, 2022 regular meeting of the Board, the following motion was made:

- That the Board of Education of the North East School Division approves the 2022-23 Budget as presented, including minor changes made after the Ministry of Education’s review and approval.

The approved budget was submitted to the Ministry of Education prior to the June 30, 2022 deadline.

## CURRENT STATUS

On July 21, 2022, the North East School Division received correspondence from the Ministry of Education announcing a one-time investment for the kindergarten to grade twelve education sector of \$20 million for the 2022-23 fiscal year to assist with rising fuel and insurance costs. The share for the North East School Division is \$672,400.

Due to the new funding, school divisions were directed by the Ministry of Education to revise their 2022-23 fiscal year budgets to incorporate this new funding. The funding could not be used to reduce the use of the accumulated surplus to balance the budget. An extension of the budget submission deadline to September 20, 2022 was granted to allow time for revisions and board approvals.

The attached 2022-23 Revised Budget Report has been updated to include the \$672,400 in additional grant funding and operating expenses. The following expenses have been adjusted:

- 10.0 additional temporary full-time equivalent educational associates;
- Increase due to anticipated utility rate increases;
- Increase due to anticipated fuel cost increases for the school buses;
- The addition of 1.0 temporary full time equivalent information technology technician to support the schools;
- Inflationary increases associated with maintaining the schools (facility costs).

## RECOMMENDATION

### Proposed Board Motion:

That the Board of Education of the North East School Division approves the Revised 2022-23 Budget as presented, including minor changes made after Ministry of Education’s review and approval.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	September 12, 2022	Revised 2022-23 Budget Report

**North East School Division  
Revised 2022-23 Budget Report  
Annual Operating and Capital Budget Estimates**

**Background:**

The North East School Division submitted the 2022-23 budget that was approved by the school board to the Ministry of Education prior to the June 30, 2022 deadline.

On July 21, 2022, the North East School Division received correspondence from the Ministry of Education announcing a one-time investment for the kindergarten to grade twelve education sector of \$20 million for the 2022-23 fiscal year to assist with the rising fuel and insurance costs. The share for the North East School Division is \$672,400.

Due to this new funding, school divisions were directed by the Ministry of Education to revise their 2022-23 fiscal year budgets to incorporate this new funding. The funding cannot be used to reduce the school division's use of accumulated surplus to balance the budget. An extension of the budget submission deadline to September 20, 2022 was granted to allow time for revisions and board approvals.

**Proposed Board Motion:**

That the Board of Education of the North East School Division approves the revised 2022-23 Budget as presented, including minor changes made after Ministry of Education's review and approval.

**North East School Division**  
**Revised Budget 2022-23**  
**Statement of Operations**  
**(Prepared using Public Sector Accounting Board (PSAB) Standards)**

	Notes	2022-23 Budget	2021-22 Budget	Variance
<b>Revenues</b>				
Grants	1	\$ 69,448,965	\$ 63,200,329	\$ 6,248,636
Tuition and related fees	2	552,838	486,440	66,398
School generated funds		993,100	1,049,475	(56,375)
Complementary services	3	731,154	627,258	103,896
External services		245,000	262,000	(17,000)
Other	4	716,500	530,000	186,500
<b>Total revenues</b>		<b>\$ 72,687,557</b>	<b>\$ 66,155,502</b>	<b>\$ 6,532,055</b>
<b>Expenses</b>				
Governance		\$ 276,960	\$ 265,060	\$ 11,900
Administration	5	2,533,831	2,613,186	(79,355)
Instruction	6	44,074,531	42,600,742	1,473,789
Plant	7	10,404,873	11,295,145	(890,272)
Transportation	8	5,535,391	4,832,957	702,434
Tuition and related fees	9	187,230	249,280	(62,050)
School generated funds		957,086	993,336	(36,250)
Complementary services		1,510,763	1,470,776	39,987
External services		322,593	361,232	(38,639)
Other expenses		265,623	283,494	(17,871)
<b>Total expenses</b>		<b>66,068,881</b>	<b>64,965,208</b>	<b>1,103,673</b>
<b>Surplus</b>		<b>\$ 6,618,676</b>	<b>\$ 1,190,294</b>	<b>\$ 5,428,382</b>

**North East School Division**  
**Revised Budget 2022-23**  
**Conversion to Cash Basis and Balancing the Budget**

	<b>2022-23</b>		<b>2021-22</b>		<b>Variance</b>
	<b>Budget</b>		<b>Budget</b>		
<b>PSAB surplus</b>	\$ 6,618,676	\$	1,190,294	\$	5,428,382
<b>Tangible capital assets:</b>					
Purchases	(12,348,057)		(7,903,500)		(4,444,557)
Proceeds from disposals	11,000		11,000		-
<b>Long term debt:</b>					
Repayments for the year	(439,463)		(421,587)		(17,876)
<b>Non-cash items:</b>					
Amortization expense	4,284,400		4,149,542		134,858
Gain on disposals of tangible capital assets	(11,000)		(11,000)		-
Employee Future Benefits expenses	47,900		89,100		(41,200)
<b>Other cash requirements:</b>					
Employee Future Benefits expected payments	(24,300)		(24,500)		200
<b>Deficit cash for the year</b>	<u>\$ (1,860,844)</u>	<u>\$</u>	<u>(2,920,651)</u>	<u>\$</u>	<u>1,059,807</u>



**North East School Division**  
**Revised Budget 2022-23**  
**Balancing the Budget**

	2022-23 Budget	2021-22 Budget	Variance
<b>Deficit cash for the year</b>	\$ (1,860,844)	\$ (2,920,651)	\$ 1,059,807
<b>Changes to the accumulated surplus (use of reserves):</b>			
<i>Externally restricted accumulated surplus:</i>			
Pandemic Support Funding	-	808,132	(808,132)
<i>Internally restricted accumulated surplus (major capital project):</i>			
New School in Carrot River	-	268,000	(268,000)
<i>Internally restricted accumulated surplus (school controlled):</i>			
School Generated Funds (net change)	242,830	145,861	96,969
<i>Unrestricted accumulated surplus:</i>			
<i>Annual purchases:</i>			
Technology (capital)	9,592	176,000	(166,408)
Technology (operating)	-	302,986	(302,986)
Carbon tax	300,000	-	300,000
<i>Not annual purchases:</i>			
Software	179,795	-	179,795
Updated enrolment projections	186,000	-	186,000
School buses - higher fuel costs	550,000	-	550,000
School bus two-way radios	150,000	-	150,000
	<u>1,375,387</u>	<u>478,986</u>	<u>896,401</u>
<i>Internally restricted accumulated surplus:</i>			
School Bus Replacement	757,000	712,700	44,300
Vehicle Replacement	50,000	123,000	(73,000)
	<u>807,000</u>	<u>835,700</u>	<u>(28,700)</u>
<i>Preventative Maintenance and Renewal (PMR):</i>			
PMR projects	1,348,000	2,137,460	(789,460)
PMR funding	(1,912,373)	(1,753,488)	(158,885)
	<u>(564,373)</u>	<u>383,972</u>	<u>(948,345)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**North East School Division**  
**Revised Budget 2022-23**  
**Notes (to Statement of Operations)**

1. The operating grant from the Ministry of Education increased by approximately \$1.8 million. This amount includes the funding for the September 1, 2022 teachers' salary increase in the Provincial Collective Bargaining Agreement. The value of the in-kind donation by the Ministry of Education for CommunityNet increased by approximately \$150,000. New in 2022-23, the Ministry of Education provided a grant of \$173,400 to hire additional educational associates. In July 2022, the Ministry of Education provided another \$672,400 in additional one-time funding to the school division.

In addition, the funding from the province for the new kindergarten to grade twelve school in Carrot River is expected to be approximately \$4.4 million more than budget of the prior year. Construction of the new school started during the summer of 2022 and there will be more expenditures and grant revenue related to this project in 2022-23 (compared to 2021-22).

2. There are more First Nations students expected during the 2022-23 fiscal year. First Nations students that live on reserves and attend school at the North East School Division are funded by the federal government.

3. Complementary services revenue includes \$43,100 for a child nutrition grant and \$50,000 for an early learning intensive support grant. Both grants are from the province. In past years, this funding was too uncertain at budget time to be reported in the budget.

4. The interest rate for the investments of the school division has increased compared to the prior year. The interest rate for the investments is linked to the prime rate.

5. A portion of the insurance expense has been reallocated to instruction as it relates more to the instruction area of the budget.

6. The Provincial Collective Bargaining Agreement of the teachers will provide a 2% salary increase on September 1, 2022 to the teachers. This increase has been funded by the province. The collective bargaining agreement of CUPE Local 4875 (CUPE) expires on August 31, 2022. An estimated percentage increase for the agreement has been included in the budget. A portion of the insurance expense has been reallocated from administration. An additional temporary information technology technician has been included in the 2022-23 budget. There are 15.5 additional full-time equivalent educational associates planned for 2022-23: 5.5 full-time equivalents due to the grant from the Ministry of Education for this specific purpose and another 10.0 full-time equivalents due to the additional funding announced by the Ministry of Education in July 2022.

7. The additional caretakers provided during the pandemic that were funded by the province have been removed from the budget in 2022-23 as this additional funding from the province for pandemic support has ended. The Preventative Maintenance and Renewal budgeted expenses have decreased by approximately \$790,000 in 2022-23.

8. Due to the expected higher cost of fuel, the budget for fuel for the school buses has increased by \$650,000. An additional mechanic's helper working towards becoming a journeyman mechanic has been hired for succession purposes. The collective bargaining agreement for Teamsters Local Union No. 395 (Teamsters) also expires on August 31, 2022. The anticipated increases to the Teamsters and CUPE contracts have also been incorporated in the budget.

9. Less Adult Basic Education students expected in the 22-23 budget. This is fully funded with the operating grant.

**North East School Division  
Revised Budget 2022-23  
Tangible Capital Assets**

	Notes	2022-23 Budget	2021-22 Budget	Variance
New Carrot River school	1	\$ 10,667,000	\$ 6,582,000	4,085,000
Computer hardware		179,200	184,000	(4,800)
School buses	2	757,000	712,700	44,300
Furniture and equipment	3	277,218	129,300	147,918
Playground equipment		236,844	161,500	75,344
Vehicles	4	50,000	123,000	(73,000)
Computer software	5	180,795	11,000	169,795
<b>Total tangible capital assets</b>		<b>\$ 12,348,057</b>	<b>\$ 7,903,500</b>	<b>\$ 4,444,557</b>

**Notes:**

1. Construction of the new school in Carrot River started during the summer of 2022.
2. The 2022-23 budget includes the purchase of one 70-passenger and five 53-passenger buses. The school division purchases six new school buses on an annual basis. The cost of the buses has been increasing.
3. The furniture and equipment budget in 2022-23 includes the replacement the two-way radios on the school buses.
4. The Facilities Department is planning to purchase one new half-ton truck during the 2022-23 fiscal year.
5. Computer software includes the licenses for the new servers that will be purchased during the 2022-23 fiscal year and the cost of completing the implementation of Sparkrock for the Human Resources and Payroll departments.

North East School Division  
Budget 2022-23

