
NESD Board Meeting Agenda
Tuesday, November 22, 2022
TIME: 2:00pm
LOCATION: North East School Division Office, Melfort, SK

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 [October 25, 2022 Regular Board Meeting](#) be adopted (as presented) or (as amended).

5. DELEGATIONS & SPECIAL PRESENTATIONS -

6. CONSENSUS AGENDA ITEMS

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

- Correspondence.

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. [Boilers for Porcupine Plain School](#)

B. Monitoring and Reporting Items

1. [2021-2022 Financial Report](#)
2. [2021-2022 Audited Financial Statements](#)
3. [2021-2022 Annual Report](#)
4. [2022-2023 School Level Plans](#)
5. Human Resources Report

C. Board of Education Strategic Direction Items

- 1.

***8. INFORMATION ITEMS**

***9. CORRESPONDENCE**

- [Response to September 20 delegation](#)

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

- [Public Section Update](#)
- [SSBA New President](#)

11. READINGS

- [11 2022 - Board & Administrator](#)

12. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

13. ADJOURNMENT

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

15. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

**NORTH EAST SCHOOL DIVISION
BOARD MEETING MINUTES
Tuesday, October 25, 2022**

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, October 25, 2022, at 1:30pm at the Bjorkdale School in Bjorkdale, Saskatchewan.

PRESENT:

TRUSTEES:

Kathrene Bank
Kevin Graham – Chair
Sherri Hanson
Dustin Kelsey
Lori Kidney
Ted Kwiatkowski
Tyson Waldner
Marla Walton

NESD ADMINISTRATION:

Director of Education: Stacy Lair
Supt. of Business Admin.: Wanda McLeod

ABSENT:

CALL TO ORDER at 2:25pm

LAND ACKNOWLEDGMENT

M. Walton provided the following land acknowledgement:

“As part of my personal commitment and the commitment made by the North East School Division, I would like to begin today's meeting by acknowledging that the land on which we gather is Treaty 6 territory, the traditional territory of Cree Peoples and the homeland of the Metis Nation. We pay our respect to the First Nations and Metis ancestors of this place and reaffirm our relationship with one another.”

ADOPTION OF AGENDA

2022-10-84 M. Walton moved that the agenda be adopted as presented. **CARRIED**

MINUTES

2022-10-85 T. Kwiatkowski moved that the minutes of the [September 20, 2022, Regular Board Meeting](#), be adopted (as presented) or (as amended). **CARRIED**

2022-10-86 K. Bank moved that the minutes of the [September 29, 2022, Regular Board Meeting](#), be adopted (as presented) or (as amended). **CARRIED**

SPECIAL PRESENTATION:

- Geoff Goldsworthy, Bjorkdale School Principal

CONSENSUS ITEMS

2022-10-87 M. Walton moved that the Board approve the following consent items as presented and that the Board receive the following items as information: **CARRIED**

- Out of Province Travel- October 2022
- Correspondence.

NEW BUSINESS

2022-10-88 T. Waldner moved that the Board receive the Declaration of Office and Endorsement Certificate of Oaths of Sherri Hanson, Board Member for Sub-Division No. 2 – Arborfield, Carrot River and areas. *CARRIED*

M. Walton left the meeting at 2:57pm.

2022-10-89 L. Kidney moved that the Board approves projects totaling up to \$365,000 that were approved by the Board on May 18, 2021 in the 2021-22 Preventative Maintenance and Renewal plan will be carried forward and completed in the 2022-23 fiscal year; the projects will be funded with the provincial Preventative Maintenance and Renewal grant. *CARRIED*

2022-10-90 T. Waldner moved that the Board approves the transfer of the title of Parcel NE 14-43-19-W2 Ext 21 (Blk/Par A-Plan 101455545 Ext 21) in the RM of Flett's Springs No. 429 or the property formerly known as the Willowdale School to Gene Miller. *CARRIED*

2022-10-91 K. Bank moved that the Board approve the use of up to \$200,000 from the Unrestricted Accumulated Surplus to fund the purchase of iPads, laptops and Chromebooks for students in 2022-23. *CARRIED*

M. Walton returned at 3:03pm

2022-10-92 M. Walton move that the Board approve there will be no submission made to the Ministry of Education for the 2022-23 Relocatable Classroom Program Application. *CARRIED*

MONITORING AND REPORTING ITEMS

2022-10-93 D. Kelsey moved that the Board of Education has received the report on enrolments of the schools for the North East School Division as of September 30, 2022 and found it acceptable. *CARRIED*

2022-10-94 L Kidney moved that the Board of Education has reviewed the 2022-2023 goals of the Director of Education and found them acceptable. *CARRIED*

2022-10-95 T. Kwiatkowski moved that the Board has reviewed and provided feedback on the Provincial Education Plan draft of the Provincial Education Plan for level two implementation beginning in the 2023-2024 school year. *CARRIED*

STRATEGIC DIRECTION ITEMS

2022-10-96 L. Kidney moved that the Board approve that Kevin Graham, Board Chair, will be allocated eight votes and Marla Walton, Vice-Chair, will be allocated seven votes at the Saskatchewan School Board Association 2022 Annual General Meeting. *CARRIED*

S. Lair provided a presentation – NESD Strategic Intent 6 – Attendance, Credit Attainment.

ADJOURNMENT

2022-10-97 T. Waldner moved that the Board Meeting adjourn at 3:45pm. *CARRIED*



NESD Board of Education

Meeting Date: November 22, 2022

Topic: Porcupine Plain School - Boilers

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

BACKGROUND

The 2022-23 Preventative Maintenance and Renewal (PMR) listing was approved by the Board on May 17, 2022. At August 31, 2022, the PMR remaining balance was approximately \$3.9 million. The remaining balance expected at August 31, 2023 is \$2.9 million (the \$1 million earmarked for the new school in Carrot River has been taken into account.)

CURRENT STATUS

Two boilers at Porcupine Plain School are no longer working and they require parts that cannot be found. When the school was built in 2010, the engineer had recommended these aluminum boilers. NESD does not purchase aluminum boilers any longer - the new boilers will be cast iron or stainless steel. Usually, boilers are expected to last 20 to 25 years.

The failure of two out of three of the boilers at the school was not expected. There is \$65,000 in the Preventative Maintenance and Renewal budget for engineering work in anticipation of replacing the boilers in 23-24.

This is an emergency as the one boiler will only maintain heat to the school when the temperature is down to -30 degrees Celsius or warmer.

Parts for the boilers have been located but will only offer a temporary fix (for the winter months). A request for proposal will need to be completed and the replacement of all three boilers would happen in the spring. The estimated price from an engineer is \$700,000.

If the parts for the boilers do not repair the boilers, the Facilities Department will find a portable boiler that would sit outside of the school.

The Ministry of Education has the Emergent Funding Program available to address emergency infrastructure needs. Administration will first apply for this funding and then use PMR funding (if the Emergent Funding is not approved or only the funding is only partially approved).

RECOMMENDATION

Proposed Board Motion

That the Board approves the replacement of three boilers at Porcupine Plain School; Administration will first apply for Emergent Funding from the Ministry of Education and if this is not successful or only partially successful, Preventative Maintenance and Renewal funding of up to \$635,000 will be used to fund the project.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Jeff Zenner, Manager of Facilities	November 18, 2022	



NESD Board of Education

Meeting Date: November 22, 2022

Topic: Financial Information for the year ending August 31, 2022

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

BACKGROUND

Financial reports are provided to the Board on a quarterly basis. This is the final financial report for the 2021-22 year end.

CURRENT STATUS

Please find attached the financial report for the year ending August 31, 2022.

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

RECOMMENDATION

Proposed motion:

That the Board accepts the financial report for the year ending August 31, 2022.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Finance	November 17, 2022	<ul style="list-style-type: none"> 2021-22 Financial Report



North East School Division

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

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

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

TO: Board of the North East School Division

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

DATE: November 18, 2022

RE: Financial Report for Year Ended August 31, 2022

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

This memo includes additional details regarding the revenues, expenses, cash requirements and accumulated surplus. As a result, it is important that this document be used in conjunction with the *Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.*

STATEMENT OF OPERATIONS

Revenues

Grants

The provincial grants totaled approximately \$57.7 million at year end which is approximately \$5.5 million under budget.

The following were recognized as grant revenues that were not included in the 2021-22 budget:

- Approximately \$400,000 for the actual school enrolments that were more than expected at budget time;
- Approximately \$136,000 for the CommunityNet that is funded directly by the province. The estimate provided by the Ministry of Education for budget purposes in 2021-22 was too low. An equal amount of revenue and expense has been recognized in the financial statements;
- Approximately \$110,000 from the Federal government for a safe return to school grant;
- Approximately \$28,000 for an employee absence grant from the Ministry of Education.

The estimated grant revenue from the province for the new school in Carrot River was expected to be approximately \$6.3 million in 2021-22. There was actually no capital revenue recognized in 2021-22. The Capital Funding Agreement was not signed by the Ministry of Education until after yearend. The revenue for capital projects is recognized when received by the school division.

The Preventative Maintenance and Renewal funding was approximately \$159,000 over the original budget. The province restricts the use of these funds.

Tuition and Related Fees

The tuition and related fee revenues is under budget by approximately \$41,000. There were approximately 3 less federally funded students enrolled at North East School Division from September 2021 to June 2022 compared to the budget.

School Generated Funds

The school generated revenues are at 81% of the 2021-22 budget. There were less sales and fundraising at the schools during 2021-22 compared to budget. A few of the schools decided to complete less work raising money for their schools because they already had the funds on hand. School generated revenues are mainly student fees, grants and fundraising at the school level.

Complementary Services

Complementary service revenues are at 115% of the budgeted amount. Complementary services represent those services and programs where the primary purpose is other than kindergarten to grade twelve learning or learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its kindergarten to grade twelve curriculum/learning programs. The provincial grants for the pre-kindergarten programs and the donation for the outreach work in Nipawin are both reported in this area. During 2021-22, the Ministry of Education provided an Early Learning and Intensive Supports grant of \$50,000 and a nutrition grant of \$42,000 to the school division that were not included in the budget.

External Services

External services revenues are at 90% of the total budgeted amount. External services are comprised of cafeteria sales and grant funding for the Invitational Shared Services Initiative (ISSI).

The ISSI grant was \$30,000 less than budget at \$120,000. The school division only spends up to the grant amount received.

Other Revenue

Other revenue is at 166% of the budgeted amount. Miscellaneous revenue, rentals, interest income and gain on disposal of tangible capital assets are in this category. The following unexpected miscellaneous revenue has been recognized: donations for the new school in Carrot River and proceeds from the sale of tangible capital assets of the Facilities Department. The donations for the new school will be spent on the site work at the new school. Interest rates were more favorable than expected which resulted in additional investment income.

Expenses

Governance

Governance is at 86% of the budgeted amount. There were less professional development costs than expected 2021-22. The SSBA membership was also less than expected.

Administration

Administration expenses is at 94% of the budgeted amount. Insurance costs that relate to the students were reallocated to Instruction. These costs had been included in the Administration budget.

Instruction

Total instruction expenses are at 99% of the budgeted amount.

The following contributed to less instruction expenses:

- There were two program support positions that could not be filled during 2021-22.
- There were approximately \$200,000 in technology purchases that were planned by the Information Technology Department in 2021-22 but these purchases did not take place. The Board has made a motion in 2022-23 to allow the department to use these funds in 2022-23.
- There was less professional development that took place during the year compared to what was anticipated at budget time.

Plant

Overall the plant expenses are at 92% of the budget or approximately \$873,000 under budget.

The majority of this variance relates to Preventative Maintenance and Renewal Projects. There were projects planned for 2021-22 that will carry into 2022-23. The price of facility projects has increased. The tendering results of a few of the 2021-22 planned projects was too high and a decision to delay was made (in hopes of better pricing in the future).

Student Transportation

Student transportation is at 101% of the budgeted amount. The price of fuel for the school buses was higher than expected at budget time.

Tuition and Related Fees

The tuition and related fees are under budget at year-end. The number of students enrolled in the regional college adult basic education program was lower than expected. The operating grant provides funding for the students that attend this program at Cumberland College.

School Generated Funds

The school generated expenses are at 84% of the budget. There were less expenses related to sales and fundraising at the schools during 2021-22 compared to budget. A decision was made at a few schools to complete less activities to raise funds.

Complementary Services

Complementary services include costs associated with outreach workers and the pre-kindergarten programs in the division. Complementary services are at 100% of the budgeted amount.

External Services

External services are at 89% of the budget. External services include the costs associated with operating the cafeterias at MUCC and LP Miller and the Invitational Shared Services Initiative (ISSI). The ISSI grant decreased by \$30,000 which decreased the expenses by the same amount.

Other Expenses

Other expenses are at 100% of the budget.

STATEMENT OF CASH REQUIREMENTS

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

STATEMENT OF ACCUMULATED SURPLUS

At the direction of the Ministry of Education and through the consultation with School Association of School Business Officials (SASBO), this statement has changed. It is clearly split between designated assets from external and internal sources. The board of education has the discretion to reallocate and/or use the designated assets from internal sources. External sources are restricted by third parties.

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the year ended August 31, 2022

	2021-22				2020-21			
	Budget	Actual	Variance	%	Budget	Actual	Variance	%
REVENUES								
Grants	\$ 63,200,329	\$ 57,720,098	\$ 5,480,231	91%	\$ 57,563,166	\$ 61,223,597	\$ (3,660,431)	106%
Tuition and Related Fees	486,440	445,036	41,404	91%	589,800	245,068	344,732	42%
School Generated Funds	1,049,475	846,568	202,907	81%	1,161,575	469,275	692,300	40%
Complementary Services	627,258	723,873	(96,615)	115%	617,504	660,554	(43,050)	107%
External Services	262,000	235,985	26,015	90%	262,000	226,346	35,654	86%
Other Revenue	530,000	878,602	(348,602)	166%	528,600	640,851	(112,251)	121%
Total Revenues	\$ 66,155,502	\$ 60,850,162	\$ 5,305,340	92%	\$ 60,722,645	\$ 63,465,691	\$ (2,743,046)	105%
EXPENSES								
Governance	\$ 265,060	\$ 229,249	\$ 35,811	86%	\$ 285,875	\$ 253,340	\$ 32,535	89%
Administration	2,613,186	2,446,164	167,022	94%	2,610,718	2,442,085	168,633	94%
Instruction	42,600,742	42,040,805	559,937	99%	42,461,056	42,484,469	(23,413)	100%
Plant	11,295,145	10,422,582	872,563	92%	9,964,278	10,042,783	(78,505)	101%
Transportation	4,832,957	4,873,504	(40,547)	101%	4,710,276	4,328,885	381,391	92%
Tuition and Related Fees	249,280	124,640	124,640	50%	267,520	199,424	68,096	75%
School Generated Funds	993,336	829,930	163,406	84%	1,074,236	437,087	637,149	41%
Complementary Services	1,470,776	1,471,323	(547)	100%	1,454,684	1,491,890	(37,206)	103%
External Services	361,232	321,185	40,047	89%	365,073	341,918	23,155	94%
Other Expenses	283,494	282,709	785	100%	300,643	334,845	(34,202)	111%
Total Expenses	\$ 64,965,208	\$ 63,042,091	\$ 1,923,117	97%	\$ 63,494,359	\$ 62,356,726	\$ 1,137,633	98%
Operating (Deficit)/Surplus for the Year	\$ 1,190,294	\$ (2,191,929)	\$ 3,382,223		\$ (2,771,714)	\$ 1,108,965	\$ (3,880,679)	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the year ended August 31, 2022

	Budget 2021-22	Actual 2021-22	Variance
OPERATING (DEFICIT) SURPLUS FOR THE YEAR	\$ 1,190,294	\$ (2,191,929)	3,382,223
Tangible Capital Assets:			
(-) Purchases	(7,903,500)	(2,849,635)	(5,053,865)
(+) Proceeds from disposals	11,000	86,037	(75,037)
Long Term Debt:			
(-) Repayments of the year	(421,587)	(421,587)	-
(+) Debt issued during the year	-	-	-
Non-cash items:			
(+) Amortization expense	4,149,542	3,847,362	302,180
(+) Write-down of capital assets	-	-	-
(-) Gain (loss) on disposals of tangible capital assets	(11,000)	(86,037)	75,037
(+) Employee Future Benefits expenses	89,100	45,900	43,200
Other cash requirements:			
(-) Employee Future Benefits payments	(24,500)	(41,400)	16,900
(DEFICIT)/SURPLUS CASH FOR THE YEAR	\$ (2,920,651)	\$ (1,611,289)	\$ (1,309,362)
ACCUMULATED SURPLUS CHANGES:			
Internal sources:			
School bus replacement (capital)	712,700	244,667	468,033
Vehicle replacement (capital)	123,000	123,000	-
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	-	87,274	(87,274)
	<u>835,700</u>	<u>510,275</u>	<u>325,425</u>
External sources:			
Pandemic Support Funding	808,132	838,971	(30,839)
School generated funds (net change)	145,861	(13,578)	159,439
New School in Carrot River (capital)	268,000	555,673	(287,673)
	<u>1,221,993</u>	<u>1,381,066</u>	<u>(159,073)</u>
Preventative Maintenance and Renewal (PMR) Funding:			
PMR - use of funds for projects	2,137,460	1,440,008	697,452
PMR - funding	(1,753,488)	(1,912,373)	158,885
	<u>383,972</u>	<u>(472,365)</u>	<u>856,337</u>
NET CHANGE IN CASH POSITION	\$ (478,986)	\$ (192,313)	\$ (286,673)

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
Designated Assets: External Sources				
Jointly Administered Funds				
New School in Carrot River - Donations	14,710	163,064	-	177,774
School Generated Funds	1,012,748	886,429	872,851	1,026,326
Total Contractual Agreements	1,027,458	1,049,493	872,851	1,204,100
Ministry of Education				
Broadway School Sale Agreement	50,556	-	-	50,556
Education Emergency Pandemic Support Program Allocation	838,971	-	838,971	-
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	120,000	120,000	5,671
New School in Carrot River - Capital Funding (Note 1)	555,673	-	555,673	-
Board Share of New School in Carrot River	-	678,381	-	678,381
PMR Maintenance Project Allocations	3,483,465	1,912,373	1,440,008	3,955,830
Total Ministry of Education	5,272,666	2,710,754	2,954,652	5,028,768
Total	6,300,124	3,760,247	3,827,503	6,232,868
Designated Assets: Internal Sources				
Curriculum and Student Learning				
Chemistry Labs in Schools - Chemical Clean-up	68,961	-	-	68,961
School Budget Carryover	629,256	1,068,864	1,156,138	541,982
Visible Learning	170,000	-	-	170,000
Total Curriculum and Student Learning	868,217	1,068,864	1,156,138	780,943
Facilities				
Hudson Bay School Project	35,489	-	-	35,489
Non-School Buildings	786,913	-	-	786,913
Total Facilities	822,402	-	-	822,402
Furniture and Equipment				
Furniture and Equipment Purchases	9,855	-	9,855	-
Total Furniture and Equipment	9,855	-	9,855	-
Information Technology				
Computer Software Replacement and Software Upgrade	261,025	-	1,280	259,745
Surveillance Equipment Replacement	153,737	-	-	153,737
Technology Upgrades	44,199	-	44,199	-
Total Information Technology	458,961	-	45,479	413,482
Transportation				
Bus Fleet Renewal (Note 2)	770,730	757,000	244,667	1,283,063
Vehicle Replacements	123,000	50,000	131,274	41,726
Total Transportation	893,730	807,000	375,941	1,324,789
Other				
Contingency	4,825,600	-	-	4,825,600
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Total Other	6,734,972	-	-	6,734,972
Total	9,788,137	1,875,864	1,587,413	10,076,588
Unrestricted Surplus	2,200,349	57,768,296	59,605,280	363,365
Total Accumulated Surplus - Internal Sources	11,988,486	59,644,160	61,192,693	10,439,953

Note 1: There is a timing difference for the recognition of the capital funding from the province for the new school in Carrot River. The expenditures occurred in 2021-22; however, the funding will be recognized in 2022-23. Once this funding has been received, the unrestricted surplus will increase by approximately \$1.6 million.

Note 2: There were four buses ordered in 2021-22 but received in 2022-23. This will decrease Bus Fleet Renewal by \$500,000 in 2022-23.

NORTH EAST SCHOOL DIVISION
Statement of Tangible Capital Asset Purchases
For the year ended August 31, 2022

	Actual 2021-22	Budget 2021-22	Variance
New school in Carrot River (note 1)	\$ 2,156,278	\$ 6,582,000	(4,425,722)
Computer hardware	148,752	184,000	(35,248)
School buses (note 2)	244,667	712,700	(468,033)
Furniture and equipment	119,143	129,300	(10,157)
Playground equipment (note 3)	27,814	161,500	(133,686)
Vehicles	131,274	123,000	8,274
Computer software	21,707	11,000	10,707
	<hr/>		
Totals	<u>\$ 2,849,635</u>	<u>\$ 7,903,500</u>	<u>\$ (5,053,865)</u>

Notes:

1. Construction of the new school in Carrot River started at the end of June 2022. At budget time, more work was expected to be completed by August 31, 2022.
2. Two of the six new school buses were delivered in 2021-22. Four school buses were ordered in 2021-22 but not delivered until 2022-23.
3. The schools complete the budgeting for playground equipment each year. Less playground equipment was purchased than expected at budget time.



NESD Board of Education

Meeting Date: November 22, 2022

Topic: Audited Financial Statements for the year ending August 31, 2022

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

BACKGROUND

At the Committee of the Whole meeting on November 22, 2022, Jonathan Neigum from MNP provided a presentation that included a review of the following reports:

- Draft audited financial statements for the year ending August 31, 2022
- MNP Audit Findings Report
- MNP Report to the Provincial Auditor on Compliance with Specific Legislative Authorities
- MNP Report to the Provincial Auditor on System of Internal Controls
- MNP Report to the Provincial Auditor on Specific Matters
- Letter of Representation

CURRENT STATUS

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

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

RECOMMENDATION

Proposed Board Motion

That the Board approves the Audited Financial Statements for the North East School Division No. 200 for the year ended August 31, 2022, pending minor changes made after the format review and format approval of the Ministry of Finance and the Ministry of Education.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration Donna Eberle, Manager of Financial Services	November 15, 2022	Draft Audited Financial Statements for the year ending August 31, 2022

Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2022

Wanda McLeod
Chief Financial Officer

MNP LLP
Auditor

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

Management's Responsibility for the Financial Statements

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

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

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

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

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

Board Chair

Director of Education

Superintendent of Business Administration

November 22, 2022

Independent Auditor's Report

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

Opinion

We have audited the financial statements of North East School Division No. 200 (the "School Division"), which comprise the statement of financial position as at August 31, 2022, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2022, and the results of its operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Asset Retirement Obligations

During the year, the School Division elected to early adopt the new Public Sector Accounting standard for asset retirement obligations (PS 3280) via modified retrospective application. The adoption of this standard has resulted in a restatement of comparative figures as outlined in Note 2(j).

Responsibilities of Management and the Trustees of the Board of Education for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

The Trustees of the Board of Education are responsible for overseeing the School Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saskatoon, Saskatchewan

November 22, 2022

Chartered Professional Accountants

North East School Division No. 200
Statement of Financial Position
as at August 31, 2022

	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2(j))
Cash and Cash Equivalents	20,502,304	20,773,489
Accounts Receivable (Note 7)	470,301	378,150
Portfolio Investments (Note 3)	973,474	540,888
Total Financial Assets	21,946,079	21,692,527
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	6,039,999	4,186,432
Long-Term Debt (Note 9)	6,518,826	6,940,413
Liability for Employee Future Benefits (Note 5)	899,200	894,700
Deferred Revenue (Note 10)	1,021,209	1,000,000
Total Liabilities	14,479,234	13,021,545
Net Financial Assets	7,466,845	8,670,982
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	66,963,470	67,961,197
Inventory of Supplies Held for Consumption	241,160	252,510
Prepaid Expenses	639,713	618,428
Total Non-Financial Assets	67,844,343	68,832,135
Accumulated Surplus (Note 13)	75,311,188	77,503,117

Contractual Rights (Note 16)
 Contractual Obligations (Note 17)

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

Approved by the Board:

Chairperson

Chief Financial Officer

North East School Division No. 200
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(j))
REVENUES			
Grants	63,200,329	57,720,098	61,223,597
Tuition and Related Fees	486,440	445,036	245,068
School Generated Funds	1,049,475	846,568	469,275
Complementary Services (Note 11)	627,258	723,873	660,554
External Services (Note 12)	262,000	235,985	226,346
Other	530,000	878,602	640,851
Total Revenues (Schedule A)	66,155,502	60,850,162	63,465,691
EXPENSES			
Governance	265,060	229,249	253,340
Administration	2,613,186	2,446,164	2,442,085
Instruction	42,600,742	42,040,805	42,484,469
Plant Operation & Maintenance	11,295,145	10,422,582	10,064,192
Student Transportation	4,832,957	4,873,504	4,328,885
Tuition and Related Fees	249,280	124,640	199,424
School Generated Funds	993,336	829,930	437,087
Complementary Services (Note 11)	1,470,776	1,471,323	1,491,890
External Services (Note 12)	361,232	321,185	341,918
Other	283,494	282,709	334,845
Total Expenses (Schedule B)	64,965,208	63,042,091	62,378,135
Operating Surplus (Deficit) for the Year	1,190,294	(2,191,929)	1,087,556
Accumulated Surplus from Operations, Beginning of Year	77,503,117	77,503,117	76,415,561
Accumulated Surplus from Operations, End of Year	78,693,411	75,311,188	77,503,117

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

North East School Division No. 200
Statement of Changes in Net Financial Assets
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(j))
Net Financial Assets, Beginning of Year	8,670,982	8,670,982	6,029,679
Changes During the Year			
Operating Surplus (Deficit) for the Year	1,190,294	(2,191,929)	1,087,556
Acquisition of Tangible Capital Assets (Schedule C)	(7,903,500)	(2,849,635)	(2,659,071)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	11,000	86,037	28,863
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	(11,000)	(86,037)	1,093
Amortization of Tangible Capital Assets (Schedule C)	4,149,542	3,847,362	4,092,271
Net Acquisition of Inventory of Supplies	-	11,350	17,444
Net Change in Other Non-Financial Assets	-	(21,285)	73,147
Change in Net Financial Assets	(2,563,664)	(1,204,137)	2,641,303
Net Financial Assets, End of Year	6,107,318	7,466,845	8,670,982

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

North East School Division No. 200
Statement of Cash Flows
for the year ended August 31, 2022

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 2(j))
Operating Surplus (Deficit) for the Year	(2,191,929)	1,087,556
Add Non-Cash Items Included in Surplus (Schedule D)	3,761,325	4,093,364
Net Change in Non-Cash Operating Activities (Schedule E)	1,777,190	1,209,743
Cash Provided by Operating Activities	3,346,586	6,390,663
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,849,635)	(2,659,071)
Proceeds on Disposal of Tangible Capital Assets	86,037	28,863
Cash Used by Capital Activities	(2,763,598)	(2,630,208)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(973,474)	(540,888)
Proceeds on Disposal of Portfolio Investments	540,888	642,896
Cash Provided (Used) by Investing Activities	(432,586)	102,008
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(421,587)	(404,438)
Cash Used by Financing Activities	(421,587)	(404,438)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(271,185)	3,458,025
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	20,773,489	17,315,464
CASH AND CASH EQUIVALENTS, END OF YEAR	20,502,304	20,773,489

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the North East School Division No. 200” and operates as “the North East School Division No. 200”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the school division are as follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

b) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 15 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$899,200 (2021 - \$894,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$54,900,360 (2021 - \$53,299,618) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated discounted asset retirement obligation of \$1,806,277 (2021 - \$1,806,277) because actual expense may differ significantly from valuation estimates.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

d) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

e) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

Portfolio Investments consist of ten (2021 – six) Guaranteed Investment Certificates. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
Buildings and Short-Term buildings ARO	50-96 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

Assets under construction are not amortized until completed and placed into service for use. **Inventory of Supplies Held for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include fees, consumable supplies, insurance, and other expenses (licensing and technical support service, health care spending account).

g) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied, and services rendered, but not yet paid, at the end of the fiscal period.

Asset Retirement Obligation (ARO) consists of building assets that contain Asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

Long-Term Debt is comprised of a capital loan with initial maturity of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

h) Employee Pension Plans

Employees of the school division participate in the following pension plans:

Multi-Employer Defined Benefit Plans

The school division's employees participate in one of the following multi-employer defined benefit plans:

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The school division's sources of revenue include the following:

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

j) Accounting Changes

i) Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The Obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's financial statements as follows:

	August 31, 2021		August 31, 2021
	Previous Balance	Adjustment	Restated Balance
Statement of Financial Position			
Tangible Capital Assets	\$ 67,353,241	\$ 607,956	\$ 67,961,197
Accounts Payable and Accrued Liabilities	2,380,155	1,806,277	4,186,432
Accumulated Surplus	78,701,438	(1,198,321)	77,503,117
Statement of Operations and Accumulated Surplus from Operations			
Accumulated Surplus from Operations, Beginning of Year	77,592,473	(1,176,912)	76,415,561
Accumulated Surplus from Operations, End of Year	78,701,438	(1,198,321)	77,503,117
Plant Operations & Maintenance	10,042,783	21,409	10,064,192
Statement of Changes in Net Financial Assets			
Net Financial Assets, Beginning of Year	7,835,956	(1,806,277)	6,029,679
Net Financial Assets, End of Year	10,477,259	(1,806,277)	8,670,982
Operating Surplus (Deficit) for the Year	1,108,965	(21,409)	1,087,556
Amortization of Tangible Capital Assets	4,070,862	21,409	4,092,271
Statement of Cash Flows			
Non-cash Items Included in Surplus	4,071,955	21,409	4,093,364
Schedule B Expense Details			
Amortization of Tangible Capital Assets ARO - Plant	-	21,409	21,409
Schedule C - Supplementary Details of Tangible Capital Assets			
Buildings & Short-Term Buildings ARO - Cost - Opening Balance	-	1,806,277	1,806,277
Buildings & Short-Term Buildings ARO - Amortization - Opening Balance	-	1,198,321	1,198,321
Schedule D - Non-Cash Items Included in Surplus			
Amortization of Tangible Capital Assets (Schedule C)	4,070,862	21,409	4,092,271

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	Cost	Cost
BMO Mortgage Corp GIC Due 10/06/2022 0.60%	\$ 99,604	\$ -
Equitable Bank GIC Due 10/13/2022 0.97%	100,144	-
Home Trust Company GIC 10/26/2022 1.35%	98,432	-
LBC Trust GIC 10/31/2022 2.52%	96,541	-
ICICI Bank Canada GIC Due 12/12/2022 1.30%	98,618	-
Peoples Trust GIC Due 12/12/2022 1.14%	98,426	-
Versabank GIC Due 01/19/2023 1.59%	100,558	-
CDN Western Trust GIC Due 01/27/2023 1.42%	98,710	-
B2B Bank GIC Due 03/09/2023 0.80%	99,014	-
CDN Western Trust GIC Due 06/13/2023 3.22%	83,427	-
Duo Bank of Canada GIC Due 11/22/2021 2.25%	-	85,131
Equitable Bank GIC Due 11/26/2021 2.25%	-	73,657
CDN Western Bank GIC Due 12/06/2021 3.45%	-	100,947
Laurentian Bank GIC Due 12/31/2021 3.41%	-	100,664
LBC Trust GIC Due 01/10/2022 3.41%	-	100,689
Canadian Tire Bank GIC Due 02/14/2022 2.03%	-	79,800
Total portfolio investments reported at cost or amortized cost	\$ 973,474	\$ 540,888

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual (Restated - Note 2(j))
Governance	\$ 88,207	\$ 141,042	\$ -	\$ -	\$ 229,249	\$ 253,340
Administration	1,955,181	404,150	-	86,833	2,446,164	2,442,085
Instruction	37,456,701	3,434,512	-	1,149,592	42,040,805	42,484,469
Plant Operation & Maintenance	3,776,019	4,738,078	-	1,908,485	10,422,582	10,064,192
Student Transportation	2,367,384	1,818,583	-	687,537	4,873,504	4,328,885
Tuition and Related Fees	-	124,640	-	-	124,640	199,424
School Generated Funds	-	829,930	-	-	829,930	437,087
Complementary Services	1,227,439	232,100	-	11,784	1,471,323	1,491,890
External Services	146,159	171,895	-	3,131	321,185	341,918
Other	-	-	282,709	-	282,709	334,845
TOTAL	\$ 47,017,090	\$ 11,894,930	\$ 282,709	\$ 3,847,362	\$ 63,042,091	\$ 62,378,135

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 650,100	\$ 864,600
Current period service cost	50,200	68,600
Interest cost	13,400	14,200
Benefit payments	(41,400)	(21,400)
Actuarial gains	(81,000)	(275,900)
Accrued Benefit Obligation - end of year	591,300	650,100
Unamortized net actuarial gains	307,900	244,600
Liability for Employee Future Benefits	\$ 899,200	\$ 894,700

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 50,200	\$ 68,600
Amortization of net actuarial (gain) loss	(17,700)	3,500
Benefit cost	32,500	72,100
Interest cost	13,400	14,200
Total Employee Future Benefits Expense	\$ 45,900	\$ 86,300

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the school division's employees are as follows:

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	380	2	382	398
Member contribution rate (percentage of salary)	7.25% / 9.25%	6.05% / 7.85%	6.05% / 9.25%	6.05% / 11.70 %
Member contributions for the year	\$ 2,904,071	\$ 3,494	\$ 2,907,565	\$ 2,932,086

ii) Municipal Employees' Pension Plan (MEPP)

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

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

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	409	401
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,111,459	\$ 1,119,744
School Division contributions for the year	\$ 1,111,459	\$ 1,119,744
Actuarial extrapolation date	DEC/31/2021	DEC/31/2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 470,301	\$ -	\$ 470,301	\$ 378,150	\$ -	\$ 378,150
Total Accounts Receivable	\$ 470,301	\$ -	\$ 470,301	\$ 378,150	\$ -	\$ 378,150

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		Restated - Note 2(j)
Accrued Salaries and Benefits	\$ 1,072,627	\$ 944,690
Supplier Payments	3,161,095	1,435,465
Liability for Asset Retirement Obligation	1,806,277	1,806,277
Total Accounts Payable and Accrued Liabilities	\$ 6,039,999	\$ 4,186,432

The school division recognized an estimated liability for asset retirement obligation (ARO) of \$1,806,277 (2021 - \$1,806,277) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2022	2021
Capital Loan:	Monthly payments of principal and interest combined of \$58,528, fixed interest rate of 4.16%; due on the last day of each month from May 31, 2014 to May 31, 2034 (RBC - construction of Hudson Bay School)	\$ 6,518,826	\$ 6,940,413

Future principal repayments over the next 5 years are estimated as follows:	
	Capital Loan
2023	\$ 439,463
2024	458,097
2025	477,522
2026	497,770
2027	518,877
Thereafter	4,127,097
Total future principal repayments	\$ 6,518,826

Principal and interest payments on the long-term debt are as follows:			
	2022	2021	
Principal	\$ 421,587	\$ 404,438	
Interest	280,743	297,892	
Total	\$ 702,330	\$ 702,330	

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Capital projects:				
Future capital project	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total capital projects deferred revenue	1,000,000	-	-	1,000,000
Non-Capital deferred revenue:				
Rental revenue	-	8,070	-	8,070
Tuition revenue	-	13,139	-	13,139
Total non-capital deferred revenue	-	21,209	-	21,209
Total Deferred Revenue	\$ 1,000,000	\$ 21,209	\$ -	\$ 1,021,209

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

11. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liaison	Universal Kindergarten Nutrition Program	Universal Snack Program	2022	2021
Revenues:						
Operating Grants	\$ 667,418	\$ 56,455	\$ -	\$ -	\$ 723,873	\$ 660,554
Total Revenues	667,418	56,455	-	-	723,873	660,554
Expenses:						
Salaries & Benefits	566,227	661,212	-	-	1,227,439	1,255,190
Instructional Aids	23,441	11,528	-	-	34,969	39,737
Supplies and Services	361	-	-	9,400	9,761	9,578
Non-Capital Equipment	8,927	1,843	-	-	10,770	13,804
Communications	332	4,401	-	-	4,733	3,363
Travel	2,112	19,198	-	-	21,310	15,993
Professional Development (Non-Salary Costs)	594	1,750	-	-	2,344	1,175
Student Related Expenses	22,716	76,389	22,746	26,362	148,213	139,486
Amortization of Tangible Capital Assets	9,373	2,411	-	-	11,784	13,564
Total Expenses	634,083	778,732	22,746	35,762	1,471,323	1,491,890
Excess (Deficiency) of Revenues over Expenses	\$ 33,335	\$ (722,277)	\$ (22,746)	\$ (35,762)	\$ (747,450)	\$ (831,336)

12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenues and expenses of the External Services programs operated by the school division:

Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	2022	2021
Revenues:				
Operating Grants	\$ -	\$ 120,000	\$ 120,000	\$ 150,000
Fees and Other Revenues	115,985	-	115,985	76,346
Total Revenues	115,985	120,000	235,985	226,346
Expenses:				
Salaries & Benefits	146,159	-	146,159	153,148
Supplies and Services	51,308	120,000	171,308	183,980
Non-Capital Equipment	-	-	-	983
Travel	587	-	587	676
Amortization of Tangible Capital Assets	3,131	-	3,131	3,131
Total Expenses	201,185	120,000	321,185	341,918
Deficiency of Revenues over Expenses	\$ (85,200)	\$ -	\$ (85,200)	\$ (115,572)

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

13. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the school division including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2021 (Restated - Note 2(j))	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 67,961,197	\$ 2,849,635	\$ 3,847,362	\$ 66,963,470
Less: Liability for Asset Retirement Obligation	1,806,277	-	-	1,806,277
Less: Debt owing on Tangible Capital Assets	6,940,413	-	421,587	6,518,826
	59,214,507	2,849,635	3,425,775	58,638,367
Designated Assets (Schedule F)	16,088,261	5,636,111	5,414,916	16,309,456
Unrestricted Surplus (Deficit)	2,200,349	57,768,296	59,605,280	363,365
Total Accumulated Surplus	\$ 77,503,117	\$ 66,254,042	\$ 68,445,971	\$ 75,311,188

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 15, 2021 and the Minister of Education on August 27, 2021.

15. TRUSTS

The school division, as the trustee, administers trust funds for scholarships. The trust assets and transactions are not included in the financial statements. Information about these trusts is as follows:

	Trust Fund	
	2022	2021
Cash and short-term investments	\$ 563,224	\$ 441,734
Portfolio investments	146,171	266,058
Total Assets	709,395	707,792
Revenues		
Contributions and donations	24,715	20,000
Interest on investments	3,711	15,354
	28,426	35,354
Expenses		
Scholarships paid	26,823	3,000
Service fee	-	40
	26,823	3,040
Excess of Revenues over Expenses	1,603	32,314
Trust Fund Balance, Beginning of Year	707,792	675,478
Trust Fund Balance, End of Year	\$ 709,395	\$ 707,792

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Hudson Bay Child Care Co-operative lease contract expiring on August 31, 2025.
- Nipawin Daycare Co-operative lease contract expiring on March 31, 2028.
- Melfort Daycare lease contract expiring on March 31, 2030.
- Quilly Willy Early Learning Centre lease contract expiring on March 31, 2030.
- Tisdale RecPlex Daycare lease contract expiring on August 31, 2029.
- Operating Agreement between the North East School Division, Cumberland College, Town of Tisdale and the Saskatchewan Health Authority for the maintenance of the joint use facility. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2045.
- Central Park Library lease shall continue indefinitely, with the facility having a useful life until August 31, 2053.
- Kids First Program lease contract expiring on March 31, 2028.
- Cumberland Regional College space rental at Melfort Unit Comprehensive Collegiate. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2043.
- Town of Hudson Bay operating agreement for the maintenance of the Hudson Bay Community School expiring on August 31, 2040.

	Hudson Bay Childcare Co-operative	Nipawin Daycare Co- operative	Melfort Daycare	Willy Early Learning Centre	Tisdale RecPlex Daycare	Operating Agreement for Joint Facility	Central Park Library	Kids First Program	Cumberland College	Town of Hudson Bay
2023	\$ 11,688	\$ 4,173	\$ 25,247	\$ 17,623	\$ 4,227	\$ 64,813	\$ 2,478	\$ 14,544	\$ 86,912	\$ 3,827
2024	11,922	4,256	25,752	17,975	4,312	64,813	2,478	14,834	86,912	3,827
2025	12,160	4,342	26,267	18,335	4,398	64,813	2,478	15,131	86,912	3,827
2026	-	4,428	26,792	18,701	4,486	64,813	2,478	15,434	86,912	3,827
2027	-	4,517	27,328	19,075	4,576	64,813	2,478	15,742	86,912	3,827
Thereafter	-	2,688	73,224	51,111	9,428	1,166,640	64,422	9,554	1,390,596	49,751
Total Contractual Rights	\$ 35,770	\$ 24,404	\$204,610	\$142,820	\$ 31,427	\$1,490,705	\$ 76,812	\$ 85,239	\$1,825,156	\$ 68,886

17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Construction contract for the new school in Carrot River in the amount of \$23,021,669, excluding taxes. \$1,393,779 has been paid to date leaving \$21,627,890 owing on the contract.
- Project management contract for the new school in Carrot River in the amount of \$550,767. \$292,192 has been billed to date leaving \$258,575 owing on the contract.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

- Photocopier operating lease obligations of the school division are as follows:

	Operating Leases		
	Xerox Canada Ltd.	Konica Minolta	Total Operating
Future minimum lease payments:			
2023	\$ 29,380	\$ 86,880	\$ 116,260
2024	-	104,256	104,256
2025	-	104,256	104,256
2026	-	104,256	104,256
2027	-	17,376	17,376
Total Lease Obligations	\$ 29,380	\$ 417,024	\$ 446,404

- MTN Disposal Ltd. waste bin and recycling bin requirements are as follows:

	Waste Bin	Recycling Bin	Total Operating
	Future minimum lease payments:		
2023	\$ 16,773	\$ 4,429	\$ 21,202
2024	16,773	4,429	21,202
2025	16,773	4,429	21,202
Total Lease Obligations	\$ 50,319	\$ 13,287	\$ 63,606

- Greenland Waste (2003) Ltd. waste bin and recycling bin requirements are as follows:

	Waste Bin	Recycling Bin	Total Operating
	Future minimum lease payments:		
2023	\$ 14,833	\$ 2,384	\$ 17,217
2024	14,833	2,384	17,217
2025	15,787	2,508	18,295
Total Lease Obligations	\$ 45,453	\$ 7,276	\$ 52,729

18. COMPARATIVE INFORMATION

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

19. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include the analysis of the financial position of its customers and regular review of their credit limits in order to reduce its credit risk, and closely monitoring overdue accounts.

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of other accounts receivable as at August 31, 2022, was:

	August 31, 2022				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 120,834	\$ 100,674	\$ 1,960	\$ 1,158	\$ 17,042
Net Receivables	\$ 120,834	\$ 100,674	\$ 1,960	\$ 1,158	\$ 17,042

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintain adequate cash balances, budget practices and monitoring.

The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,039,999	\$ 4,233,722	\$ -	\$ -	\$ 1,806,277
Long-term debt	6,518,826	217,451	222,012	1,952,266	4,127,097
Total	\$ 12,558,825	\$ 4,451,173	\$ 222,012	\$ 1,952,266	\$ 5,933,374

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$4,900,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2022.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Investing in GICs for short terms at fixed interest rates
- Managing cash flows to minimize utilization of its bank line of credit
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

20. COVID-19 PANDEMIC

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

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	54,880,000	55,437,477	54,945,486
Other Ministry Grants	1,753,488	2,075,291	2,172,611
Total Ministry Grants	56,633,488	57,512,768	57,118,097
Other Provincial Grants	252,841	207,330	2,805,500
Total Operating Grants	56,886,329	57,720,098	59,923,597
Capital Grants			
Ministry of Education Capital Grants	6,314,000	-	1,300,000
Total Capital Grants	6,314,000	-	1,300,000
Total Grants	63,200,329	57,720,098	61,223,597
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	1,000	-	-
Federal Government and First Nations	485,440	426,660	240,479
Individuals and Other	-	18,376	4,589
Total Tuition Fees	486,440	445,036	245,068
Total Tuition and Related Fees Revenue	486,440	445,036	245,068
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	163,700	95,757	42,157
Fundraising	492,900	335,329	136,196
Grants and Partnerships	37,000	47,706	38,578
Students Fees	197,500	202,416	102,339
Other	158,375	165,360	150,005
Total Non-Curricular Fees	1,049,475	846,568	469,275
Total School Generated Funds Revenue	1,049,475	846,568	469,275
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	613,358	617,418	596,454
Other Ministry Grants	-	92,255	50,000
Other Grants	13,900	14,200	14,100
Total Operating Grants	627,258	723,873	660,554
Total Complementary Services Revenue	627,258	723,873	660,554

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	150,000	120,000	150,000
Total Operating Grants	150,000	120,000	150,000
Fees and Other Revenue			
Other Revenue	112,000	115,985	76,346
Total Fees and Other Revenue	112,000	115,985	76,346
Total External Services Revenue	262,000	235,985	226,346
Other Revenue			
Miscellaneous Revenue	35,000	265,878	165,631
Sales & Rentals	359,000	315,040	323,773
Investments	125,000	211,647	125,121
Gain on Disposal of Capital Assets	11,000	86,037	26,326
Total Other Revenue	530,000	878,602	640,851
TOTAL REVENUE FOR THE YEAR	66,155,502	60,850,162	63,465,691

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(j))
Governance Expense			
Board Members Expense	103,500	94,386	94,586
Professional Development - Board Members	18,800	5,632	9,986
Grants to School Community Councils	39,960	41,545	40,614
Elections	6,000	-	21,113
Other Governance Expenses	96,800	87,686	87,041
Total Governance Expense	265,060	229,249	253,340
Administration Expense			
Salaries	1,750,553	1,706,405	1,741,664
Benefits	258,609	248,776	238,128
Supplies & Services	357,205	286,203	310,196
Non-Capital Furniture & Equipment	9,250	4,822	2,472
Building Operating Expenses	31,000	57,811	22,492
Communications	25,760	27,014	26,870
Travel	28,500	14,012	7,700
Professional Development	32,785	14,288	18,882
Amortization of Tangible Capital Assets	119,524	86,833	73,681
Total Administration Expense	2,613,186	2,446,164	2,442,085
Instruction Expense			
Instructional (Teacher Contract) Salaries	28,648,375	28,763,052	28,555,500
Instructional (Teacher Contract) Benefits	1,531,291	1,534,718	1,518,512
Program Support (Non-Teacher Contract) Salaries	6,211,582	5,972,316	5,966,205
Program Support (Non-Teacher Contract) Benefits	1,281,402	1,186,615	1,183,381
Instructional Aids	1,071,727	1,362,198	1,586,680
Supplies & Services	1,127,891	912,151	979,371
Non-Capital Furniture & Equipment	773,733	541,931	971,315
Communications	98,849	89,279	87,298
Travel	116,030	106,926	68,636
Professional Development	272,205	146,865	119,164
Student Related Expense	307,975	275,162	97,374
Amortization of Tangible Capital Assets	1,159,682	1,149,592	1,351,033
Total Instruction Expense	42,600,742	42,040,805	42,484,469

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		(Restated - Note 2(j))
Salaries	3,376,393	3,152,379	3,243,527
Benefits	687,531	623,640	625,013
Supplies & Services	6,250	7,066	2,791
Non-Capital Furniture & Equipment	63,000	30,617	28,477
Building Operating Expenses	5,018,310	4,553,317	4,102,516
Communications	19,250	11,598	10,328
Travel	135,000	132,899	111,303
Professional Development	18,500	2,581	3,597
Amortization of Tangible Capital Assets	1,970,911	1,887,076	1,915,231
Amortization of Tangible Capital Assets ARO	-	21,409	21,409
Total Plant Operation & Maintenance Expense	11,295,145	10,422,582	10,064,192
Student Transportation Expense			
Salaries	2,040,086	1,969,187	1,902,094
Benefits	440,231	398,197	384,284
Supplies & Services	892,850	1,182,312	832,938
Non-Capital Furniture & Equipment	412,900	366,943	372,271
Building Operating Expenses	85,000	222,461	72,488
Communications	24,450	21,727	24,676
Travel	9,120	8,376	9,463
Professional Development	9,900	474	637
Contracted Transportation	38,500	16,290	15,812
Amortization of Tangible Capital Assets	879,920	687,537	714,222
Total Student Transportation Expense	4,832,957	4,873,504	4,328,885
Tuition and Related Fees Expense			
Tuition Fees	249,280	124,640	199,424
Total Tuition and Related Fees Expense	249,280	124,640	199,424
School Generated Funds Expense			
Academic Supplies & Services	5,700	14,510	5,177
Cost of Sales	443,700	269,849	91,125
Non-Capital Furniture & Equipment	40,500	14,074	12,272
School Fund Expenses	503,436	531,497	328,513
Total School Generated Funds Expense	993,336	829,930	437,087

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(j))
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	459,817	461,474	503,838
Program Support (Non-Teacher Contract) Salaries & Benefits	772,492	765,965	751,352
Instructional Aids	24,800	34,969	39,737
Supplies & Services	-	9,761	9,578
Non-Capital Furniture & Equipment	-	10,770	13,804
Communications	4,677	4,733	3,363
Travel	16,500	21,310	15,993
Professional Development (Non-Salary Costs)	7,500	2,344	1,175
Student Related Expenses	168,602	148,213	139,486
Amortization of Tangible Capital Assets	16,388	11,784	13,564
Total Complementary Services Expense	1,470,776	1,471,323	1,491,890
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	146,465	146,159	153,148
Supplies & Services	210,000	171,308	183,980
Non-Capital Furniture & Equipment	1,000	-	983
Travel	650	587	676
Amortization of Tangible Capital Assets	3,117	3,131	3,131
Total External Services Expense	361,232	321,185	341,918
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,750	1,966	2,223
Interest on Capital Loans	280,744	280,743	297,892
Total Interest and Bank Charges	283,494	282,709	300,115
Loss on Disposal of Tangible Capital Assets	-	-	27,419
Provision for Uncollectable Accounts	-	-	7,311
Total Other Expense	283,494	282,709	334,845
TOTAL EXPENSES FOR THE YEAR	64,965,208	63,042,091	62,378,135

North East School Division No. 200
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings and Short-Term Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	254,128	1,493,706	96,274,009	1,990,876	1,806,277	9,936,851	1,547,944	3,674,893	3,275,797	262,007	744,327	121,260,815	123,437,396
Additions/Purchases	-	27,814	-	-	-	244,667	131,274	119,143	148,752	21,707	2,156,278	2,849,635	2,659,071
Disposals	-	-	(167,396)	-	-	(235,151)	(73,007)	(357,506)	(1,385,660)	(27,900)	-	(2,246,620)	(4,835,652)
Closing Balance as of August 31	254,128	1,521,520	96,106,613	1,990,876	1,806,277	9,946,367	1,606,211	3,436,530	2,038,889	255,814	2,900,605	121,863,830	121,260,815
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	N/A	641,567	38,636,756	1,431,710	1,198,321	6,319,573	1,162,327	1,932,539	1,884,967	91,858	-	53,299,618	54,013,043
Amortization of the Period	-	70,581	1,701,072	77,760	21,409	649,906	205,530	379,404	684,957	56,743	-	3,847,362	4,092,271
Disposals	-	-	(167,396)	-	-	(235,151)	(73,007)	(357,506)	(1,385,660)	(27,900)	-	(2,246,620)	(4,805,696)
Closing Balance as of August 31	N/A	712,148	40,170,432	1,509,470	1,219,730	6,734,328	1,294,850	1,954,437	1,184,264	120,701	N/A	54,900,360	53,299,618
Net Book Value													
Opening Balance as of September 1	254,128	852,139	57,637,253	559,166	607,956	3,617,278	385,617	1,742,354	1,390,830	170,149	744,327	67,961,197	69,424,353
Closing Balance as of August 31	254,128	809,372	55,936,181	481,406	586,547	3,212,039	311,361	1,482,093	854,625	135,113	2,900,605	66,963,470	67,961,197
Change in Net Book Value	-	(42,767)	(1,701,072)	(77,760)	(21,409)	(405,239)	(74,256)	(260,261)	(536,205)	(35,036)	2,156,278	(997,727)	(1,463,156)
Disposals													
Historical Cost	-	-	167,396	-	-	235,151	73,007	357,506	1,385,660	27,900	-	2,246,620	4,835,652
Accumulated Amortization	-	-	167,396	-	-	235,151	73,007	357,506	1,385,660	27,900	-	2,246,620	4,805,696
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-	29,956
Price of Sale	-	-	1	-	-	12,500	20,339	53,197	-	-	-	86,037	28,863
Gain (Loss) on Disposal	-	-	1	-	-	12,500	20,339	53,197	-	-	-	86,037	(1,093)

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$10,711,964 (2021 - \$11,263,742).

Subsequent to the year ended August 31, 2021, the school division identified an error in the prior year tangible capital asset balances for Buildings. The prior period comparative amounts have been restated from those previously reported to correct for this error. The correction of this error has impacted the school division's financial statements as follows:

	August 31, 2021 Previous Balance	Adjustment	August 31, 2021 Restated Balance
Building Cost - Opening Balance as of September 1	99,332,947	(3,058,938)	96,274,009
Building Accumulated Amortization - Opening Balance as of September 1	41,695,694	(3,058,938)	38,636,756

North East School Division No. 200
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	3,847,362	4,092,271
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(86,037)	1,093
Total Non-Cash Items Included in Surplus	3,761,325	4,093,364

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(92,151)	974,095
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,853,567	(577,575)
Increase in Liability for Employee Future Benefits	4,500	64,900
Increase in Deferred Revenue	21,209	657,732
Decrease in Inventory of Supplies Held for Consumption	11,350	17,444
Decrease (Increase) in Prepaid Expenses	(21,285)	73,147
Total Net Change in Non-Cash Operating Activities	1,777,190	1,209,743

North East School Division No. 200
Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 13)
External Sources				
Jointly Administered Funds				
New School in Carrot River - Donations	14,710	163,064	-	177,774
School Generated Funds	1,012,748	886,429	872,851	1,026,326
Total Contractual Agreements	1,027,458	1,049,493	872,851	1,204,100
Ministry of Education				
Broadway School Sale Agreement	50,556	-	-	50,556
Education Emergency Pandemic Support Program Allocation	838,971	-	838,971	-
Federal Capital Tuition	338,330	-	-	338,330
Invitational Shared Services Initiatives (ISSI)	5,671	120,000	120,000	5,671
New School in Carrot River - Capital Funding	555,673	-	555,673	-
Board Share of New School in Carrot River	-	678,381	-	678,381
PMR Maintenance Project Allocations	3,483,465	1,912,373	1,440,008	3,955,830
Total Ministry of Education	5,272,666	2,710,754	2,954,652	5,028,768
Total	6,300,124	3,760,247	3,827,503	6,232,868
Internal Sources				
Curriculum and Student Learning				
Chemistry Labs in Schools - Chemical Clean-up	68,961	-	-	68,961
School Budget Carryover	629,256	1,068,864	1,156,138	541,982
Visible Learning	170,000	-	-	170,000
Total Curriculum and Student Learning	868,217	1,068,864	1,156,138	780,943
Facilities				
Hudson Bay School Project	35,489	-	-	35,489
Non-School Buildings	786,913	-	-	786,913
Total Facilities	822,402	-	-	822,402
Furniture and Equipment				
Furniture and Equipment Purchases	9,855	-	9,855	-
Total Furniture and Equipment	9,855	-	9,855	-
Information Technology				
Computer Software Replacement and Software Upgrade	261,025	-	1,280	259,745
Surveillance Equipment Replacement	153,737	-	-	153,737
Technology Upgrades	44,199	-	44,199	-
Total Information Technology	458,961	-	45,479	413,482
Transportation				
Bus Fleet Renewal	770,730	757,000	244,667	1,283,063
Vehicle Replacements	123,000	50,000	131,274	41,726
Total Transportation	893,730	807,000	375,941	1,324,789
Other				
Contingency	4,825,600	-	-	4,825,600
School Improvement Initiative	63,861	-	-	63,861
Teachers for Diversity and Small Schools	1,845,511	-	-	1,845,511
Total Other	6,734,972	-	-	6,734,972
Total	9,788,137	1,875,864	1,587,413	10,076,588
Total Designated Assets	16,088,261	5,636,111	5,414,916	16,309,456

Meeting Date: November 22, 2022

Topic: 2021-22 Annual Report

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

BACKGROUND

Each year all school divisions are required to submit annual reports to the Minister of Education for tabling in the Saskatchewan Legislature. Reports must be submitted to the Ministry no later than November 30, 2022.

CURRENT STATUS

Preliminary submissions have already been made to the Ministry. Feedback was received and revisions made based upon the Ministry feedback. The Annual Report complete with the Audited Financial Statements have been finalized and are now ready for Board approval.

RECOMMENDATION

Proposed Board Motion

That the Board approves the 2021-22 Annual Report for the North East School Division No. 200 as presented.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education	Nov. 16, 2022	2020-2021 NESD Annual Report



North East School Division #200

2021-22 Annual Report

Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	6
Strategic Direction and Reporting	10
Demographics	31
Infrastructure and Transportation.....	35
Financial Overview	37
Appendix A – Payee List	39
Appendix B – Management Report and Audited Financial Statements.....	46

School Division Contact Information

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

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

Phone: 306-752-5741

Toll Free: 1-800-752-5741

Fax: 306-752-1933

Website: www.nesd.ca

Email: lair.stacy@nesd.ca

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of North East School Division #200 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of North East School Division's goals, activities and results for the fiscal year September 1, 2021, to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Kevin Graham

Introduction

This report provides information about the North East School Division in its 2021-22 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning. The North East School Division did not offer a full-time online option to its learners. As students returned to in-class learning, there was an increase in the number of students who registered with another division online or were registered for home-based schooling for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required the continuation and evolution of supports, guidelines and resources to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2021-22, supported by contingency funding.

Governance

The Board of Education

The Education Act, 1995 gives the Board of Education authority to govern the school division. The North East School Division is governed by an eight-person elected Board of Education. The North East School Division is organized into eight subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the absolute best education possible for every student.

The current Board of Education was elected on November 9, 2020, to serve a four-year term. On June 21, 2022, the Board accepted the resignation of the representative for subdivision 2, Kevin Trew. On June 27, 2022, the Board passed a motion that the by-election for subdivision 2 be set for October 17, 2022.

The Board of Education members as of August 31, 2022, are:

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

A list of the remuneration paid to all board members in 2021-22 is provided in Appendix A.

School Community Councils

The Board of Education has established a School Community Council (SCC) for 20 of its schools in the North East School Division. The school division has one online school and two Hutterian schools that are not required to have an SCC. The SCCs of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. In 2021-22, North East School Division had four schools with students who live on-reserve and pay tuition. These schools did not all always have First Nations representation on their respective SCCs.

The Regulations also require SCCs to work with school staff to develop an annual Learning Improvement Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2021-22, all SCCs submitted Learning Improvement Plans for Board approval.

The Board of Education continued to stress the importance of SCCs as a mechanism for connecting community and school. SCCs were able to learn collaboratively, during the March 22 Board and SCC linkage meeting in Tisdale. School administrators and SCC members from each school met to share post-pandemic strengths, and approaches to address school-related needs.

The school division distributed funds to SCCs for governance expenses based on a flat rate of \$500 plus an additional allocation of \$2.35 per student. An equivalent amount was also provided to SCCs for parent-related engagement activities. This resulted in a total of \$41,545 in funding for SCCs in 2021-22.

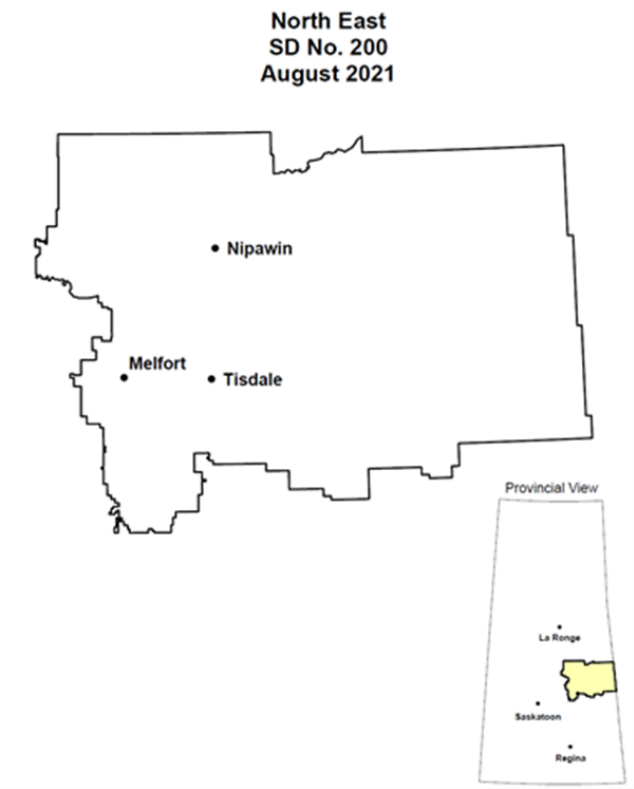
School Division Profile

School Division in Context

North East School Division is a rural school division with 23 schools located in 13 communities. The division is located within Treaty 5 and Treaty 6 territories of northeast Saskatchewan. The schools within the division span a geographic area of approximately 11,000 square kilometers from Naicam in the south, Choiceland in the North, Hudson Bay in the east, and Melfort in the west. In addition, the Online School supports students' division-wide. The map below shows the geographic location of North East School Division.

Much of North East School Division is rural, with four large centers: Nipawin, Tisdale, Hudson Bay, and Melfort. The school division central office is located in Melfort. The North East School Division serves two Hutterite colonies, Star City Colony and Miner Creek Colony and interacts with six local First Nations: James Smith Cree Nation, Red Earth Cree Nation, Cumberland House Cree Nation, Shoal Lake Cree Nation, Yellow Quill First Nation, and Kinistin Saulteaux Nation.

Agriculture, forestry, mining, tourism, and manufacturing all play a significant role in the economy of the northeast. The area has seen an influx of new Canadians, who support the growing economy.



Division Philosophical Foundation

Division Mission Statement

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

Division Vision Statement

Our vision is education in a culture of excellence.

Division Guiding Principles

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

Commitment to Be your Best

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

Responsible

We are committed to individual and organizational accountability.

Inclusive

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

Cooperative

We are committed to collaborative relationships fostered by open communications.

Ethical

We are committed to conducting ourselves with integrity and compassion.

Community Partnerships

North East School Division (NESD) and individual schools within the division have established a range of formal and informal community partnerships to promote student learning and ensure students' school experiences are positive and successful. Descriptions of some of the partnerships are included below.

The Early Years Partnership, also known as the 0-3 Early Years Task Force, is a partnership among multiple agencies. Joining the NESD in this work are Cumberland Regional College, the Ministry of Education, Métis Nation – Saskatchewan, Saskatchewan Health Authority, *KidsFirst*, North East Early Childhood Intervention Program, Northeast Daycare Directors Cooperative, North East Outreach, and neighbouring First Nations. This partnership aims at providing the best possible start in life for all young children in the North East. The partnership focuses on supporting families by promoting available and accessible supports, enhancing the physical, social, emotional and intellectual development of children. The task force has focused on creating and compiling 0–18 month book bags for parents distributed during 18-month immunizations, providing literacy engagements events and promotion throughout the North East, and providing awareness and education on early childhood development.

The North East School Division supports work at the Nipawin and Area Early Years Family Resource Centre (FRC) along with partners from the Saskatchewan Health Authority, Rotary Club, *KidsFirst*, Town of Nipawin, Victim Services, Social Services, Prince Albert Grand Council, Metis Nation Easter Region II, and the RCMP. The FRC hosted their grand opening in September 2021 and ran programs such as Drop-in and Play, ASQ 3 screening, book giveaways, prenatal sharing group, infant baby massage, and prenatal classes. In addition, other agencies utilize this space to provide support to family and children.

The provincial Invitational Shared Services Initiative (ISSI) has supported the North East School Division to sustain partnerships with Kinistin Saulteaux Nation, Yellow Quill First Nation, and the Saskatoon Tribal Council. The partnership recognizes the need to focus on collaborative planning and additional student supports for Kinistin students to successfully transition in Grade 9 from their home community to Tisdale Middle and Secondary School (TMSS) and for Kinistin and Yellow Quill students to have increased engagement, credit attainment, and on-time graduation rates. To increase student supports, a student mentor coordinates cultural supports and provides academic engagement supports for students and strategies for teachers. To support teachers, the North East School Division provides online learning resources and related professional development opportunities. In addition, TMSS teachers commit to actions with the following purposes; creating a safe, engaging environment that is reflective of students' cultures and interests; creating opportunity for students to build their identities; creating connections and a sense of belonging amongst students; caring for and believe in students and their cultures, and ensuring each student has one significant adult advocate. As well, the partnership recognizes the mutual benefits of learning from the strengths of each other to plan actions towards reconciliation through shared professional development opportunities for teachers and school staff and contributions to representative workforce policy development.

North East Outreach & Support Services (NEOSS) is a short-term foster care home (Treehouse) and emergency shelter for women and children (North East Women's Shelter) fleeing domestic violence situations. North East School Division assists the Treehouse and North East Women's Shelter staff in providing smooth and successful transitions for school-aged children entering school. Supports include defining a process for transitioning students successfully, supporting NEOSS staff with early learning professional development, and developing communication protocol for each child's success.

The Memorandum of Understanding (MOU) between the Northeast School Division and the Saskatchewan Health Authority (SHA) continues to provide valuable opportunities for each agency to share mandates and priorities that are resulting in shared strategic planning. The MOU also ensures that a consistent process is adhered to in instances where schools request SHA employee assistance, and similarly where health employees would like access to schools for their work.

The Northeast Community Threat Assessment and Support Protocol, signed December 17, 2018 between the North East School Division and the Ministry of Justice, Corrections and Policing,

the Ministry of Social Services, Child and Family Services, the Royal Canadian Mounted Police, Saskatchewan Health Authority and Cumberland College, continues to evolve and grow in its capacity to ensure safety of schools. This protocol supports collaborative planning among community partners to reduce violence and promote safe and caring learning environments for educational institutions in the Northeast. It fosters timely sharing of information about students who pose a risk for violence towards themselves or others, which results in proactive interventions in response to the needs of the whole student.

In 2021-22, North East School Division continued its partnership with the Community Mobilization Initiative – HUB, in the communities of Nipawin and Melfort. These are effective collaborative integrated multi-agency teams, building safer and healthier communities, reducing crime and victimization; accomplished through the mobilization of resources to support individuals and families with acutely elevated levels of risk as recognized across a range of service providers. Preliminary work to establish a HUB in the community of Tisdale also occurred in 2021-22 with much promise.

North East School Division continued its partnership in the Western Canadian Learning Network, a non-profit consortium focused on encouraging 21st century learning, as well as best practices in distance learning, alternate, and blended learning programs. The partnership has enabled the development and use of Grades 5-12 online courses in most subject areas, aligned with Saskatchewan curriculum.

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures, and;
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

School Division Programs and Strategic Activity

To support the diversity in its school communities, the North East School Division has resourced a broad range of academic, practical/vocational, fine arts, online and extra-curricular programs.

Through facilitated collegial professional development, the North East School Division continued to maintain a strong focus on supporting teachers' understanding of renewed curriculum, instructional response, and assessment for and of learning. In 2021-22, NESD resourced 47 substitute teacher days for teacher to collaborate, unpacking new curricular outcomes and develop rubric-based assessments in six curricula across the 10, 20 and 30 levels.

To maintain a focus on high quality instruction and assessment, the NESD responded to the continuation of a heightened student and staff COVID-19-related absenteeism rate with the continued utilization of grade 5-12 online learning resources. Teachers utilized the resources in most grades 5-12 subject areas for the purpose of either supporting student learning from home or supporting students to catch-up on missing work within a blended learning classroom in order to reduce teacher preparation and work load. The resources were either developed by NESD online school teachers or created within the *Western Canadian Learning Network* partnership during the initial year of the COVID-19 pandemic.

In addition, each school in the division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Alternative programming for vulnerable students
- Extra-curricular programming
- Child care facilities
- Core French instruction
- On-line course delivery
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- English as an Additional Language programming

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Curriculum coordinators
- Educational psychologists
- English as an Additional Language consultant
- Digital Learning consultants
- Outreach workers
- First Nations and Métis consultant
- Occupational Therapists
- Speech and language pathologists
- Counselling consultants

School division actions taken during the 2021-22 school year in support of the Reading priority:

<p>Division Level 2 Priority Action Plan: Learning Response – Reading Priority</p> <p><u>PEP pillars and goals this action plan supports:</u> Skills and Knowledge pillar</p> <p><u>NESD Strategic Intents this action plan supports:</u></p> <ul style="list-style-type: none"> • Innovation is practiced throughout the school division • Responsive and strength-base approaches support students, schools, and communities • Curriculum is responsive, relevant, and student-centered • The sustainable use of resources provides equitable opportunities <p><u>Current State</u> Longitudinal reading results have plateaued and, in some instances, during the COVID-19 pandemic reading skill levels has regressed.</p>	
<p>School division goals aligned with reading</p>	<p>Ensuring teachers continue to refine responsive reading instruction, focusing on progress data, working to ensure:</p> <ul style="list-style-type: none"> • Students achieve a full year or more of progress in their reading skills • Students experience a balanced approach to literacy, which includes all students learning at their individual levels • Enhance teacher confidence in their efficacy/agency in teaching reading • Support teachers to continue to refine responsive reading instruction
<p>Reading priority school division actions taken during the 2021-22 school year</p>	<ul style="list-style-type: none"> • Facilitated and supported the awareness and implementation of literacy, with coordinator support to sustain and implement school: <ul style="list-style-type: none"> ○ Small group differentiated instruction ○ Targeted intervention ○ Balanced literacy routines ○ Revisit SaskReads document ○ Review <i>Supporting All Learners</i> documents (Reading) • Implemented classroom small group guided reading lessons utilizing Fountas and Pinnell Classroom Guided Reading kits for grades 1-5. • Resourced all classrooms with levelled books as well as resourcing a series of professional development days to promote small group responsive teaching for all students.
<p>Measures</p>	
<ul style="list-style-type: none"> • 80% of NESD grade 1-3 students will read at grade level by June 2022. • There will be a 5% increase for FNMI students reading at grade level by June 2022. This gap is not consistently closing. High impact, focused efforts must be created and maintained. • By June 2022, grade 4 and 5 NESD students will have a baseline measure recorded. • Teachers will complete a perception survey after the initial launch of Fountas & Pinnell (F & P) Classroom (fall 2021) and during their Sprint cycle (2022). 	
<p>Alignment with Inspiring Success</p>	

Equitable opportunities and outcomes for First Nations and Métis learners.

- Instruction and reading supports were targeted to individual students not reading at or above grade level. For NESD, that is about 50% of the Grade 3 FNMI students..

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- Teachers focused on culturally relevant instruction and assessment to best measure and respond to student needs.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

Division Level 2 Priority Action Plan: Learning Response

PEP pillars and goals this action plan supports:

Skills and Knowledge pillar, Relationships and Connections pillar

NESD Strategic Intents this action plan supports:

- Innovation is practiced throughout the school division
- Partnerships and trusting relationships are developed and nurtured
- Responsive and strength-base approaches support students, schools and communities
- Curriculum is responsive, relevant and student-centered

Current State

Students have experienced academic, social, and emotional learning interruptions as a result of the COVID-19 pandemic. This has created a situation where many students have experienced amplified decline in learning achievement.

<p>School division goals aligned with Learning Response Priority</p>	<p>To ensure our students successfully transition to school, within school, and beyond school, we must ensure students are supported with strength-based and focused intervention and instruction (RTI) in academic, social, and emotional well-being to increase their individual learning progression.</p> <ul style="list-style-type: none"> • We will focus on: Timely and responsive interventions based on academic and behavioral needs. <p>The NESD will support teachers to work collectively in a job-embedded model of professional development. Using Hattie’s meta-analysis and other research, teachers collaborate; calibrating goals, responses, and planning future actions.</p> <ul style="list-style-type: none"> • We will focus on: Implementation of job-embedded professional development cycles (Teacher Innovation Sprint) <p>To support family participation in students’ learning journeys and have a shared understanding of the language of learning: Students and partners/caregivers will have increase opportunity to know and understand what students are learning, why they are learning it, their next steps in learning and when they a have achieved their learning goals.</p> <ul style="list-style-type: none"> • We will focus on: Edsby (gradebook and communication tools) will be implemented in the NESD in the fall of 2021 in all schools.
<p>Learning Response priority school division</p>	<p>In support of timely and responsive interventions based on student academic and behavioral needs the NESD:</p> <ul style="list-style-type: none"> • Actualized the RTI process through the implementation of the OurSTUDENTS platform (digital behavior and progress tracking tool).

<p>actions taken during the 2021-22 school year</p>	<ul style="list-style-type: none"> • Enhanced division collaboration with outside agencies <p>In support of implementing job embedded professional development cycles (teacher innovation sprints) the NESD:</p> <ul style="list-style-type: none"> • Supported schools to align division, school and teacher goals through job embedded PD model (Innovation Sprints) • Supported School Leadership Teams (SLTs) professional development and implementation support for Innovation Sprints. <ul style="list-style-type: none"> ○ 3.5 days of SLT team training, 127.5 days for SLT collaborative leadership planning • Teacher resources were made available. <ul style="list-style-type: none"> ○ Sprint goal/practice/reflection and research software solution created for teachers • Sustained implementation support for SLTs (Division/SLT Huddles) including 85 days to facilitate huddles and Admin/Lead Teacher planning. <ul style="list-style-type: none"> ○ School pods monthly SLT/Division lead check-in meetings <p>In support of Edsby gradebook and communications tools, the NESD:</p> <ul style="list-style-type: none"> • Ensured all user groups were given access to Edsby prior to September • Supported the use of Edsby external and internal communications tools by; <ul style="list-style-type: none"> ○ Hosting teacher/school office and parent support sessions and resources. • Supported schools to utilize existing school-based training and expertise <ul style="list-style-type: none"> ○ Posting all 2020-2022 resources in central support website. • Provided new opportunities for training and advanced learning in relation to the many applications within Edsby including 3 half-day online training sessions (68 days) for Edsby leads and Admin, as well as online support sessions for teachers before and after school. • Resourced 68 days for in school Edsby leaders to collaborate with Admin and support in-school implementation • Allocated 60 support days to offer individual school/teachers support and troubleshoot implementation challenges
<p>Measures</p>	
<ul style="list-style-type: none"> • RTI and behavior tracking) and achievement data updated regularly to respond with strength-based interventions. • Division and School tracking data analysis to identify progress toward future state. • Sprint fidelity tracking completed by the teacher and shared/discussed with School Leadership Team (SLT). 	
<p>Alignment with Inspiring Success</p>	
<p><i>Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.</i></p> <p><i>All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.</i></p> <ul style="list-style-type: none"> • The Innovation Sprint professional development model utilizes a holistic framework, build alongside the NESD Metis and First Nation Coordinator, Sharon Meyer. The framework, Mikisiw Meskanaw (Eagles Path) is designed to help teachers direct their professional development goals and actions with culturally relevant pedagogy in mind. 	

Division Level 2 Priority Action Plan: Mental Health and Well-Being

PEP pillars and goals this action plan supports:

Mental Health and Well-Being Priority in Response to COVID-19 Pandemic
 Mental Health and Well-Being Pillar

NESD Strategic Intents this action plan supports:

- Responsive and strength-base approaches support students, schools and communities.
- The sustainable use of resources provides equitable opportunities.
- Leadership is distributed to inspire excellence.
- Partnerships and trusting relationships are developed and nurtured.

Current State

Longitudinal NESD OurSCHOOL student data illustrates there is a growing percentage of disconnect between students and their teachers, low positive sense of belonging, and heightened levels of anxiety and depression. The COVID-19 pandemic has exacerbated these trends for students and staff.

<p>School division goals aligned with Mental Health and Well-Being</p>	<p>An increased sense of well-being and resilience in students and staff through connectedness and regulation which will improve student achievement and staff satisfaction.</p> <ul style="list-style-type: none"> • Adults will commit to connecting with all students. • Enhance the well-being of the North East School Division by equipping staff and students with awareness, practices, and resources necessary to manage stress through self-regulation.
<p>Mental Health and Well-Being priority school division actions taken during the 2021-22 school year</p>	<p>The North East School Division continued the implementation of its Enhancing Well-Being strategic plan in 2021-22. The school year commenced with a system wide key note address about the importance of connection by Jody Carrington with the intent of reinforcing lessons learned about becoming a trauma informed system in 2021-21.</p> <p>Further system-wide professional development was provided to educational personnel to address the debilitating impact increased stressors are having on all students and staff. Delivered in three separate modules during School Improvement Planning days, the professional development provided staff (teachers and educational associates) with a deeper understanding into the barriers that biological, cognitive, emotional, social or pro-social stressors pose to the growth and success of students and staff. More so, a universal 5-step approach to assist students and staff in the positive management of stress was delivered along with enhanced MHFA training in all schools.</p> <p>Staff wellness was enhanced further through:</p> <ul style="list-style-type: none"> • Facilitation of <i>Not Myself Today</i> professional development during division assigned time of staff meetings. • Maintenance and communication of an up-to-date Mental Health Resource List for the North East. • Encouragement of staff to use the Member and Family Assistance Plan (Teachers) and the Employee Family Assistance Plan (EFAP) Support Staff. • Distribution of Mental Health/Wellness gift bags to all continuing contract/temporary contract employees to begin the school year.

Measures

- Monitor OurSTUDENTS data regularly to respond with strength-based intervention.
- Monitor Achievement data regularly.
- Monitor OurSCHOOL data to identify progress toward future state goals:
 - 90% of Gr. 4-12 NESD students report Positive Teacher/Student Relationships.
 - 85% of Gr. 4-12 NESD students report having a Positive Sense of Belonging.
 - 85% of Gr. 7-12 NESD students do not report High Levels of Anxiety.
 - 85% of Gr. 7-12 NESD students do not report High Levels of Depression.
- Monitor overall staff use of the *Not Myself Today* (NMT) program:
 - All departments are undertaking activities within each NMT module
 - Staff feedback on the program is positive
 - Resources provided are being utilized

Alignment with Inspiring Success

Equitable opportunities and outcomes for First Nations and Métis learners.

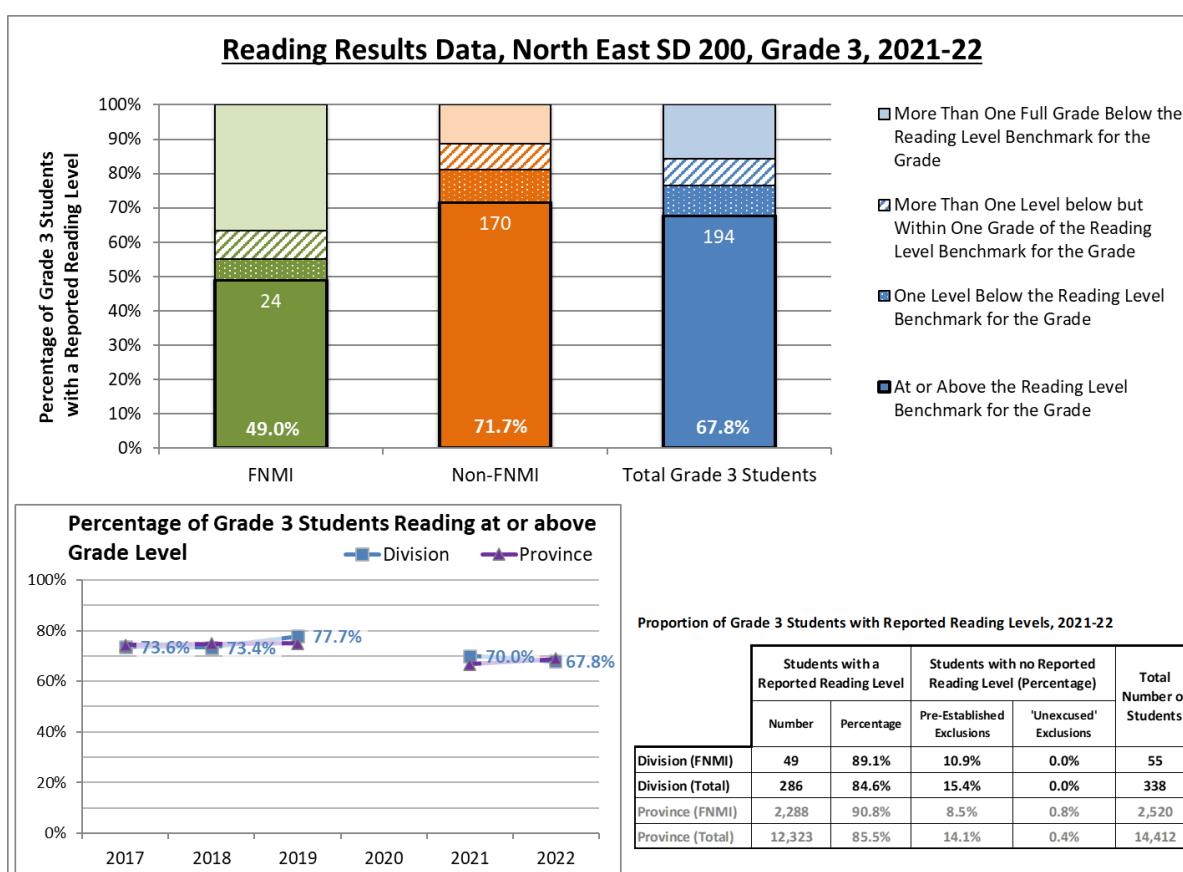
- Division data as well as school data is disaggregated, ensuring progress measures for First Nation and Métis learners are focused on and supported at the division and school level.

Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading at or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in grade 4 and beyond. Grade 3 reading levels have been tracked using provincially developed benchmark since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-10 pandemic.

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

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

North East School Division reports 67.8% of its Grade 3 students were reading at or above the Grade 3 Reading Level Benchmark in 2021-22. This is a decrease from pre-pandemic results, reported in 2018-19 (77.7%), and a seven-year low for this measure. The reduction in percentage of students reading at or above the Grade 3 Reading Level Benchmark both in the North East School Division, and the province is likely attributed in part to COVID related sickness and absences during 2021-22 as well as the lasting effects of COVID-19 related school disruptions during the 2020-21 school year. Focus on this goal will need to be sustained to reach the 80% target for North East Grade 3 students.

The gap in achievement between FNMI students and Non-FNMI students remains significant with only 49.0% of FNMI students reading at grade level in comparison to 71.1% for non-FNMI students. There is notable growth in comparisons to the prior year, meeting the division goal to increase FNMI reading by 5% by June 2022. In 2020-21, only 27.5% of Grade 3 FNMI students were reading with a 21.5% increase in achievement. However, given the size of the population of Grade 3 FNMI students in the school division, it is understood that there will be more fluctuation in percentages from year to year and a sustained increase in rate will indicate the target is met.

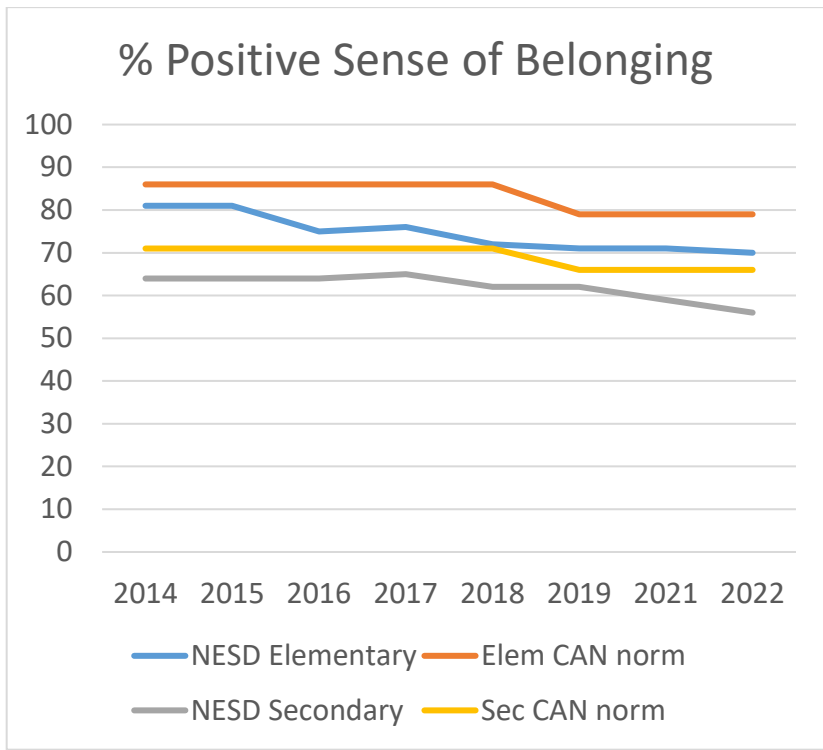
North East School Division reports 89.1.9% of students have a reported reading level, which is slightly lower than the provincial rate of 90.8%. Historically, the NESD has had a very small percentage of students exempt for other unexcused reasons. This will need to be monitored in future years.

The North East School Division is committed to increasing the percentage of students reading at or above Reading Level Benchmark back to the levels it achieved prior to the COVID-19 pandemic.

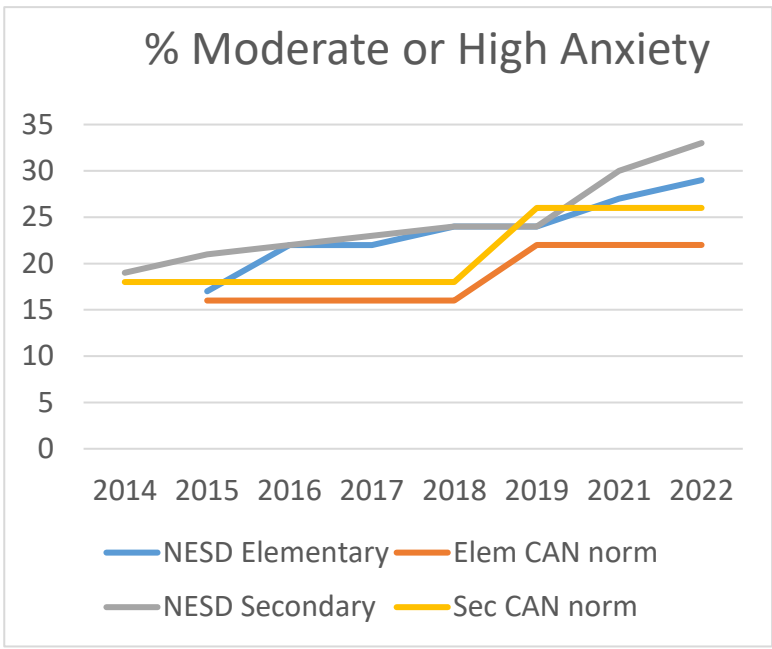
Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

School Division Selected Measure for Monitoring Mental Health and Well-Being



Source: The Learning Bar, OurSCHOOL thematic reports, 2014 to 2022

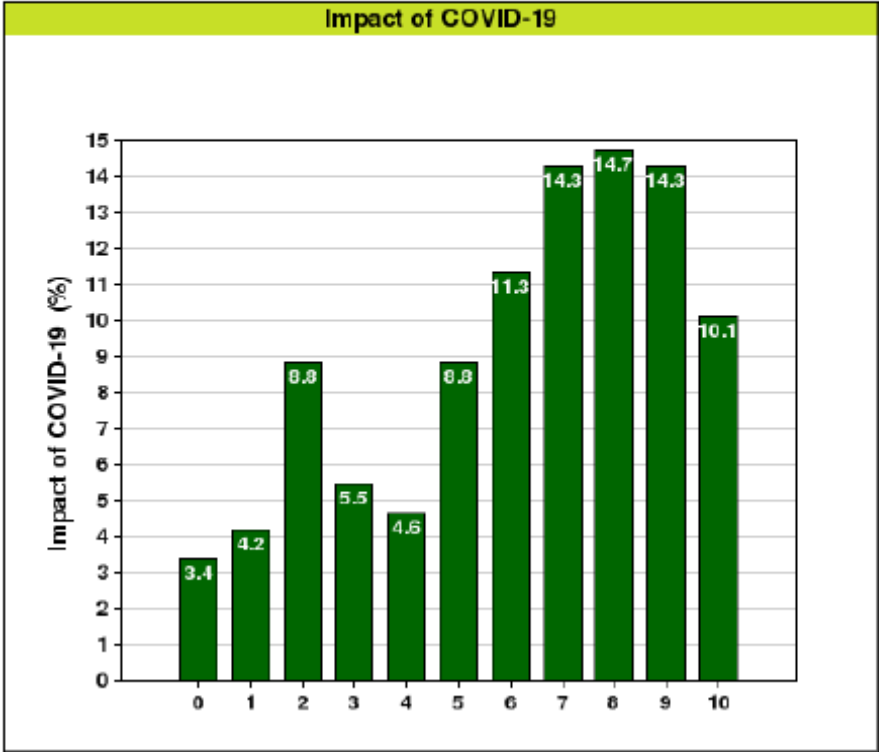


Source: The Learning Bar, OurSCHOOL thematic reports, 2014 to 2022

Impact of COVID-19 at SK North East School Division

Teachers are asked to indicate on a scale of 0 to 10, where zero means 'not impacted' and ten means 'very impacted', how COVID-19 has affected their mental health. Results are reported as the percentage of teachers who selected each category.

Source: The Learning Bar, OurSCHOOL teacher survey report, April 2022.



Analysis of Results – Mental Health and Well-Being Measure

Longitudinal NESD OurSCHOOL student data illustrates concerning declining trends in our students' positive sense of belonging, with results declining from 2014:81% to 2022:70% (grades 4-6) and from 63% to 56% (grades 7-12).

Also of concern are the increased levels of anxiety, with 17% of grade 4-6 students reporting moderate or high levels of anxiety in 2014 with an increase to 29% in 2022. In 2014, 19% of grade 7-12 students reported moderate or high levels of anxiety in comparison to 33% in 2022. While some of the concerning trends are likely accelerated by the COVID-19 pandemic, the NESD was focused on these measures prior to the COVID-19 pandemic. The NESD will ensure a strategic and long term sustained focus on mental health and well-being for years to come.

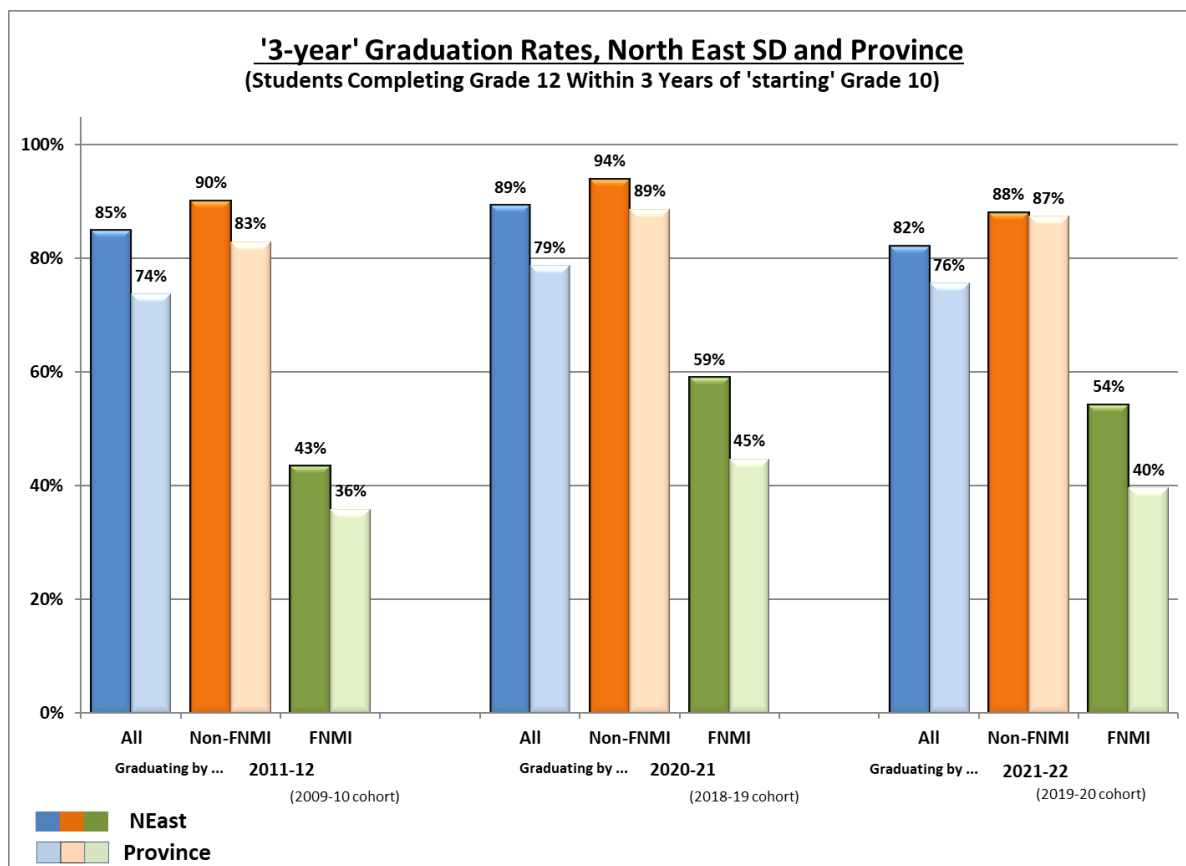
Through the OurSCHOOL teacher survey, NESD teachers reported moderate to severe negative impacts from the COVID-19 pandemic. When ranking with a scale from 0 (no impact) to 10 (very impacted), 64.7% of the 241 respondents reported a score greater than 6.

While the trends are concerning, historically NESD has and continues to have a higher percentage of students reporting a positive sense of belonging for both grade 4-6 and grade 7-12 students than the Canadian norm. With a focus on supporting wellness and mental wellbeing through strategies associated with post-pandemic reconnection of staff, students, and families in all NESD schools, the NESD remains optimistic that positive results will be achieved in years to come.

Three-Year Graduation Rate

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

Analysis of Results – Three-Year Graduation Rates

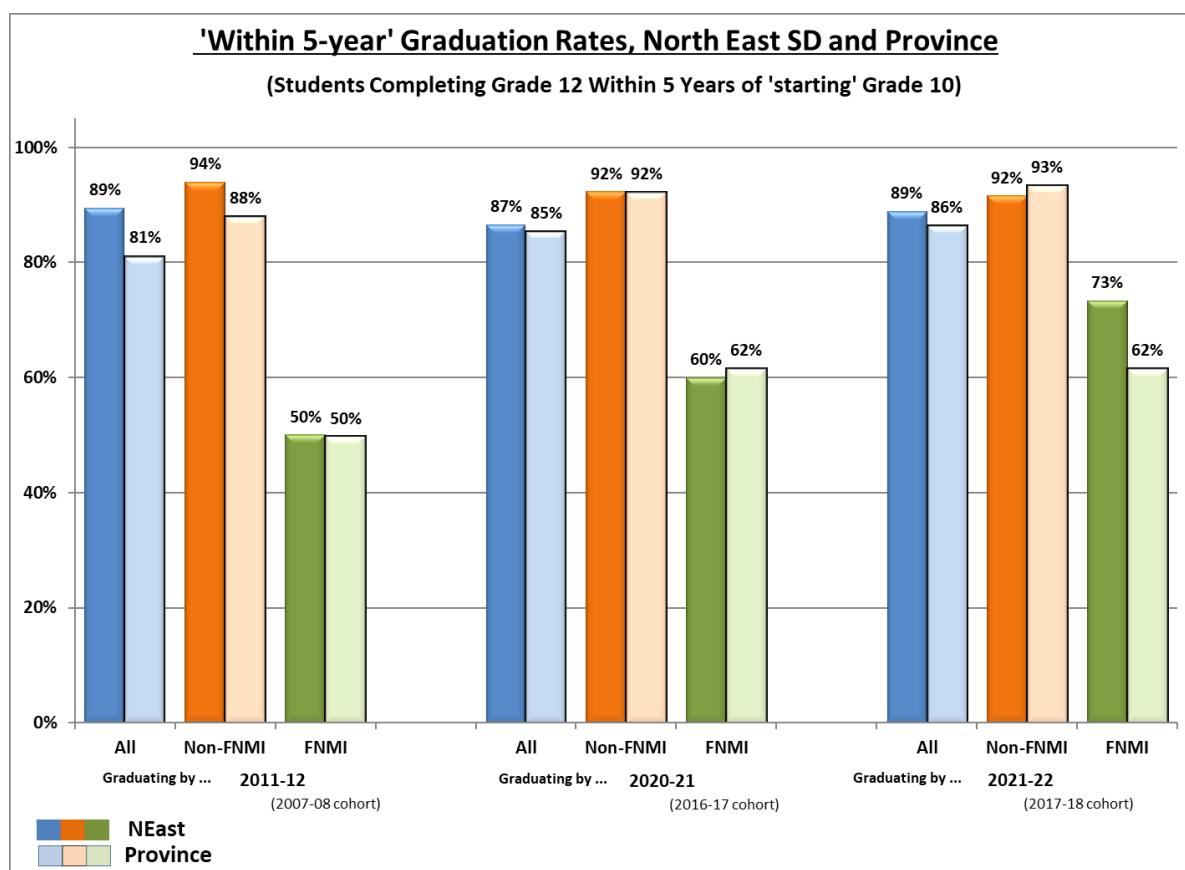
In June 2022, 82% of all North East School Division's students graduated within three years of entering Grade 10 in 2019-20, with 88% of Non-FNMI students and 54% of FNMI students graduating within the three-year window. It should be noted all values are above the provincial averages for graduation rates. A continuing area of concern is the FNMI graduation rate which is lower than the Non-FNMI graduation rate. While the

results are expected to fluctuate based upon the small student cohort, the NESD has recognized the need for monitoring and focused supports for First Nations and Metis learners as well as the critical work to address anti-oppressive system barriers.

Grade 12 Graduation Rate: Within Five Years

Some students need more time to complete all the courses necessary to graduate, so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness of a school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within five years of entering Grade 10, which includes those who graduated within three and four years, along with provincial results in each of these categories.



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

In June 2022, 89% of all North East School Division's students graduated within five years of entering Grade 10 in 2017-18, with 92% of Non-FNMI students and 73% of FNMI students graduating with the five-year window. North East School Division is proud of the fact that the overall results in 2021-22 are higher than the provincial average. The results are expected to continue to fluctuate somewhat based upon the individual cohort of students, however, it is noted that while the rate improved from 2019-20, the 2016- to 2019 rates exceeded 90%, with a notable decrease evident in the wake of the COVID-19 pandemic. North East School Division continues to focus on finding alternative methods for students to obtain credits, including providing programming to students outside of the normal school structure.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation

In the NESD, all Kindergarten and Prekindergarten programs participate in the Early Years Evaluation. New teachers in Prekindergarten and Kindergarten receive EYE training, and PreK teachers are provided assessment time to facilitate the assessment. All prekindergarten and kindergarten teachers receive support from the Early Learning Coordinator and the NESD Student Services team. Teachers review the EYE data with parents at Student Conferences in November. The main focus of these conferences is to allow teachers and parents to discuss interventions and strategies that will be supported at school and home for the child.

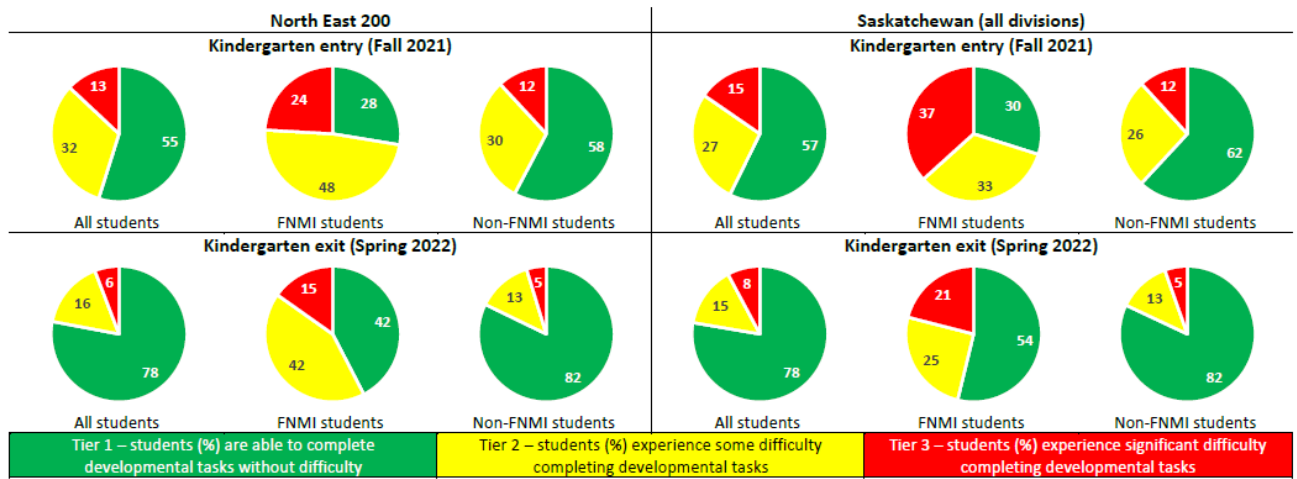
Teachers also work through the RTI process for students needing further goals above and beyond the curriculum. This allows for specific goals to be outlined to the parents and invites Student Services personnel to assist in providing support to the student.

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

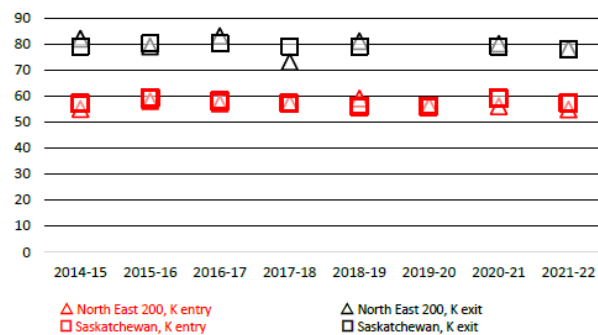
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

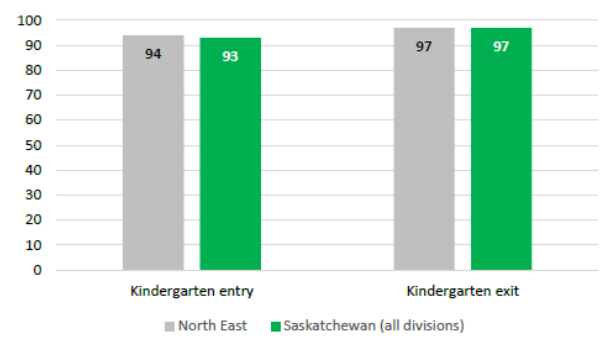
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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



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



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2021)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 1 RTIs can complete developmental tasks without

difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2022

Analysis of Results – Early Years Evaluation

The overall NESD EYE data has been stagnant the last few years. However, various school communities are engaged in early years partnerships to identify services and supports to families and children from birth to-5-year-old, specifically for schools identified as having both high rates and high numbers of children entering Kindergarten experiencing difficulty completing developmental tasks.

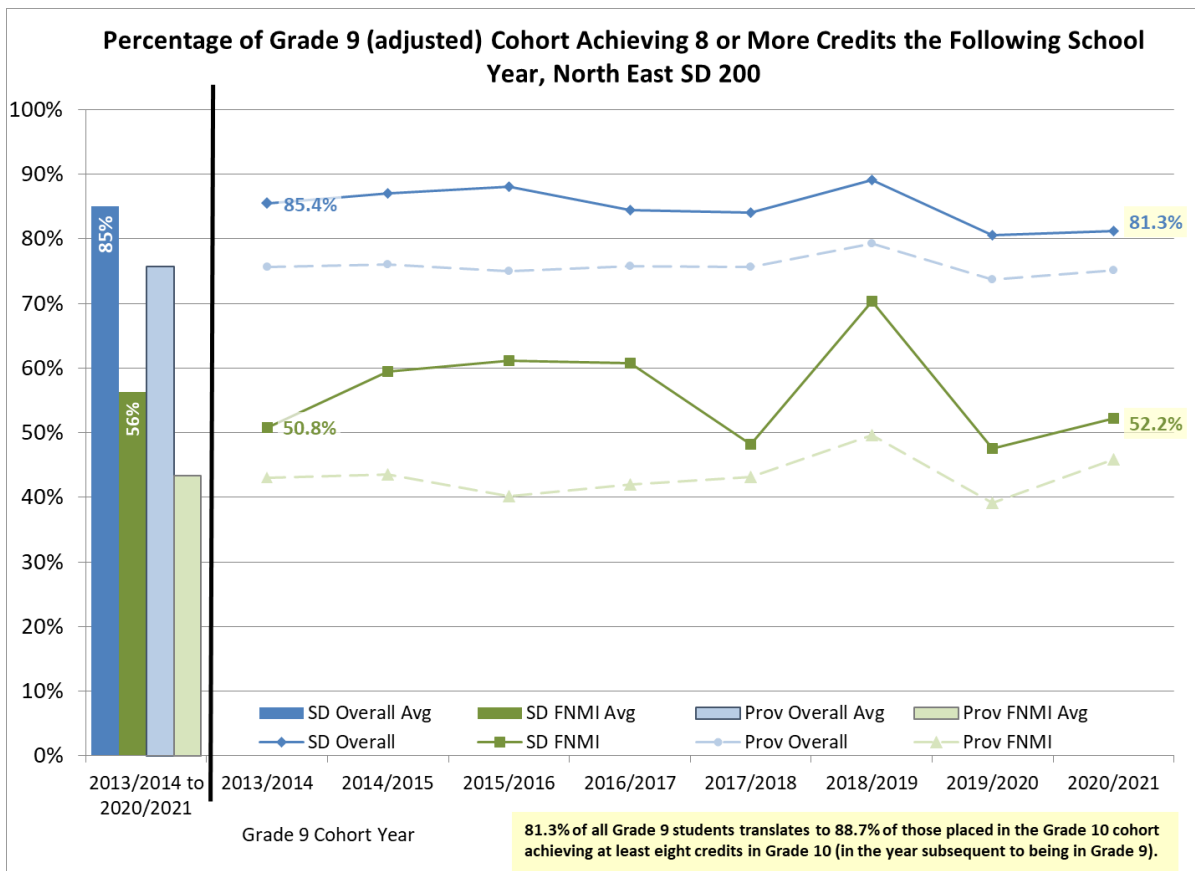
The FNMI data is still a concern and the NESD is working closely with Indigenous families through home visits and agency support such as KidsFirst, *Nipawin Family Resource Center*, *North East Early Childhood Intervention Program* and connections with neighbouring First Nation communities. Teachers are also supporting curriculum with First Nations and Métis ways of knowing and resources, such as the Askî (Help Me Tell My Story) and several FNMI cultural learning resources created by the NESD FNMI Consultant.

On a positive note, the NESD early years teachers value the EYE assessment and constantly refine their response and instruction to the EYE data. Teachers are utilizing the RTI process to ensure early intervention and supports are in place to support children. Also, the NESD is proud of their partnerships with many early years outside agencies. Through these partnerships the EYE data is deeply respected by these agencies and various action plans have been put in place to support child development through a collaborative lens.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10.

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

Analysis of Results – Grade 9 to 10 Transition

North East School Division reports 81.3% of its students enrolled in Grade 10 for the first time in 2021-22 achieved 8 or more credits, including 52.2% of FNMI students achieving 8 or more credits. A 4.7% increase is

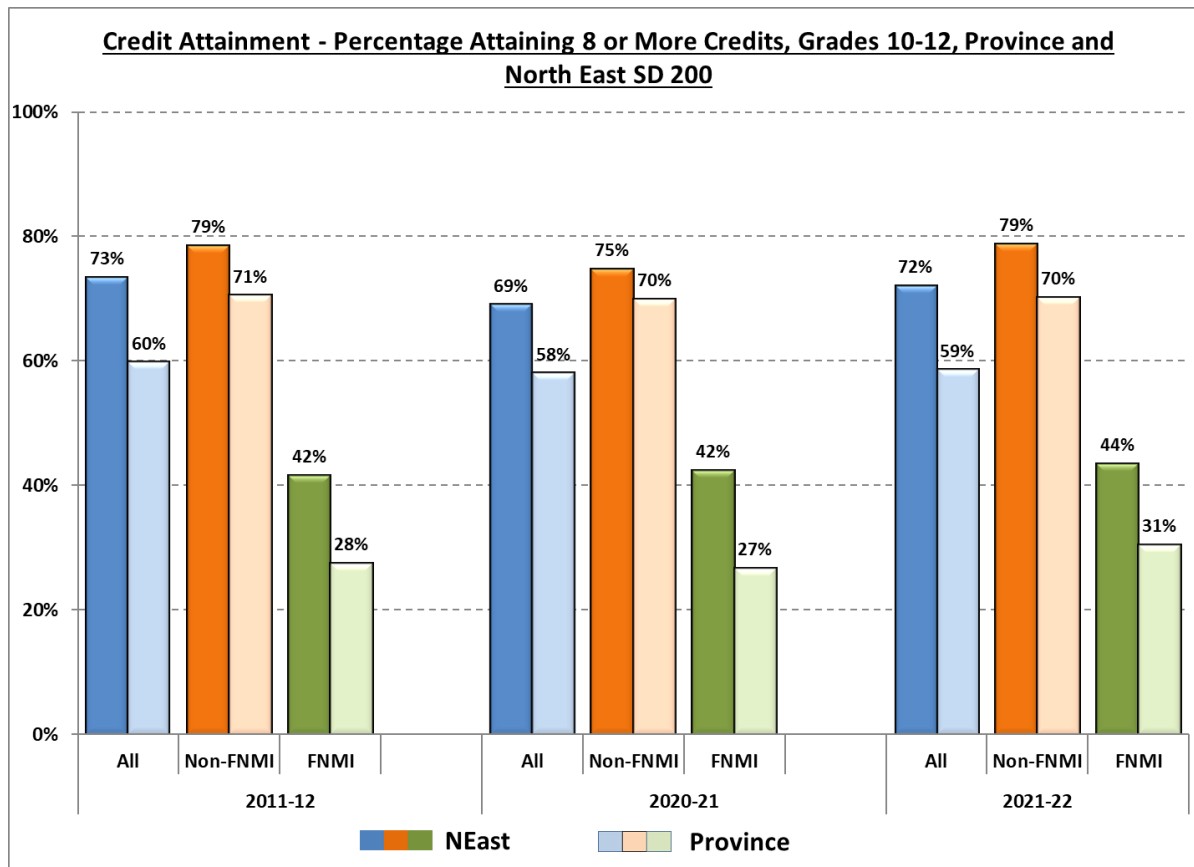
noted for FNMI students in comparison to the prior year. NESD can celebrate rates well above the corresponding provincial results for both FNMI students and all students.

It is understood that the provincial policy decision, for all students to receive passing grades in courses in which they were actively enrolled as of March 13, 2020, likely contributed to the increase in credits earned in 2019-20 compared to previous years. While the percentage in 2021-22 is slightly lower than values from pre-pandemic years, it is anticipated that credit attainment will increase as North East schools strategically reconnect with students and families following the COVID-19 pandemic related interruptions to learning. North East School Division realizes the importance of early intervention and making opportunities to obtain credits available to students who are challenged by regular school routines.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s three-year graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

Overall, North East School Division witnessed an 3% increase in credit attainment of all Grades 10-12 students earning eight or more credits from 2020-21 to 2021-22. Overall, 72% of all students in Grades 10-12 earned eight or more credits. The Non-FNMI students rates increased from 75% to 79%. The self-identified FNMI subpopulation in the North East School Division increased from 42% to 44%. The North East School Division does note that in all three categories its students outperformed the provincial rates.

These results represent a celebration for the North East School Division as well as an optimistic sign of post COVID-19 pandemic improved long term results. Regardless however of the increase, it is noted that the North East School Division must continue to strive to do better in this area in order to return to the consistent pre-pandemic levels. In addition, NESD must continue to address the concerning trend of significant numbers of self-identified FNMI students not achieving enough credits to graduate within a three-year period.

Demographics

Students

In 2021-22, 4,676 students were enrolled with the North East School Division, Kindergarten to Grade 12. This is 54 students fewer than the previous year. The division anticipates a decline in the number of students enrolled in the elementary grade levels as larger populations of students are reenrolling the senior grades.

In response to the COVID-19 pandemic, North East School Division utilized its NESD Online Virtual School courses to support student absenteeism for short periods of time. Full-time online options were not made available by the school division.

North East School Division witnessed a small increase in the number of self-identified FNMI students from 678 in 2020-21 to 742 in 2021-22. This is likely related to a greater number of students choosing to self-identify as First Nations or Métis for the first time.

In 2020-21, North East School Division had 181 students identified as English as Additional Language, but in 2021-22 the number of students of this group's subpopulation dropped to 144. This decline can be attributed in part to the progress of EAL students in the acquisition of language competencies with the learning supports available through the school division.

North East School Division had nine Prekindergarten programs delivered in four communities with a total space for 164 students and in which 151 students were enrolled. The school division sees the value in expanding this delivery model into other communities in the future.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	318	313	337	307	318
1	394	343	326	353	334
2	385	394	339	331	355
3	385	380	387	328	338
4	377	398	378	376	335
5	376	379	395	380	393
6	350	367	370	388	380
7	369	358	375	362	387
8	348	360	355	364	376
9	376	354	364	351	373
10	367	390	370	340	388
11	370	352	362	360	329
12	385	403	378	382	370
Total	4,800	4,791	4,736	4,622	4,676
PreK	138	152	146	128	151

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	196	184	147	150	153
	4 to 6	173	198	183	168	171
	7 to 9	164	182	177	177	216
	10 to 12	158	196	174	183	202
	Total	691	760	681	678	742
English as an Additional Language	1 to 3	51	61	68	64	36
	4 to 6	41	46	46	59	46
	7 to 9	18	26	23	43	43
	10 to 12	15	13	<10	15	19
	Total	125	146	145	181	144

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	275.4
Principals, vice-principals	20.9
Other educational staff (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	191.0
Administrative staff - e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	14.9
Plant operations and maintenance - e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	62.1
Transportation - e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	74.0
League of Educational Administrators, Directors and Superintendents (LEADS) - e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	641.2

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Payroll HR system, 2022

Senior Management Team

The Director of Education/Chief Executive Officer, Don Rempel retired March 31 and effective April 1, 2022, Stacy Lair reported directly to the Board of Education and became responsible for the oversight of all aspects of the school division.

The Superintendent of School Services – Stacy Lair- was responsible to oversee assigned portfolios that include: School Operations, Information Technology, Data Services, First Nations and Métis Education, Online Learning, Library Services, Career Guidance, Athletics, Home School students, and Teacher Supervision.

The Superintendent of Student Services – Eric Hufnagel was responsible to oversee assigned portfolios that include: Integrated Services, Student Services, Early Learning, English as an Additional Language, Staffing of Educational Associates, Tragic Events Response Teams (TERT), Violent Threat Risk Assessment (VTRA), and Teacher Supervision.

The Superintendent of Business Administration/Chief Financial Officer - Wanda McLeod- was responsible to oversee the assigned portfolios that include: Finance, Facilities, Procurement, Insurance and Transportation Operations in addition to being accountable as the secretary treasurer to the Board of Education.

The Superintendent of Human Resources – Heather Shwetz was responsible to oversee the assigned portfolios of Human Resources, Payroll and Interns.

Infrastructure and Transportation

School	Grades	Location
Arborfield School	K – 12	Arborfield
Bjorkdale School	K – 12	Bjorkdale
Brunswick School	K – 6	Melfort
Carrot River Elementary School	K – 4	Carrot River
Carrot River Junior and Secondary High School	5 – 12	Carrot River
Central Park Elementary School	PreK – 3	Nipawin
Gronlid School	K – 8	Gronlid
Hudson Bay Community School	PreK – 12	Hudson Bay
L.P. Miller High School	7 – 12	Nipawin
Maude Burke School	PreK – 6	Melfort
Melfort & Unit Comprehensive Collegiate	7 – 12	Melfort
Miner Creek Colony School	K – 8	Miner Creek Hutterite Colony
Naicam School	K – 12	Naicam
Online School	10-12	Virtual
Porcupine Plain Comprehensive Collegiate	K – 12	Porcupine Plain
Reynolds Central School	PreK – 6	Melfort
Star City Colony School	K – 9	Star City Hutterite Colony
Star City School	K – 12	Star City
Tisdale Elementary School	PreK – 5	Tisdale
Tisdale Middle and Secondary School	6 – 12	Tisdale
Wagner Elementary School	4 – 6	Nipawin
White Fox School	K – 9	White Fox
William Mason School	K – 12	Choiceland

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2021-22 Cost
New School in Carrot River	Design & construction of new school	Architect, project manager & construction costs	\$2,156,000
Maude Burke School	Flooring	Replace in classroom & halls	\$130,000
Melfort Unit and Comprehensive Collegiate	Elevator	Upgrade elevator	\$155,000
Melfort Unit and Comprehensive Collegiate	Shop dust collector	Upgrade dust collector in wood shop	\$175,000

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Reynolds Central School	Furnaces	Replace all furnaces & add air conditioning	\$392,000
Tisdale Bus Shop	Roof	Reroof building	\$144,000
Various schools	Smaller projects	Heating, ventilation and air conditioning, renovate washrooms, painting, millwork and flooring	\$444,000
Total			\$3,596,000

Transportation

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

The North East School Division operated its own transportation service and owned a fleet of 97 buses, (68 route buses and 29 spares), of various sizes. In addition, the school division utilized taxis and/or wheelchair accessible vans in Hudson Bay, Melfort, Nipawin, and Tisdale to provide transportation for some special needs students.

Budget to Actual Revenues, Expenses and Variances

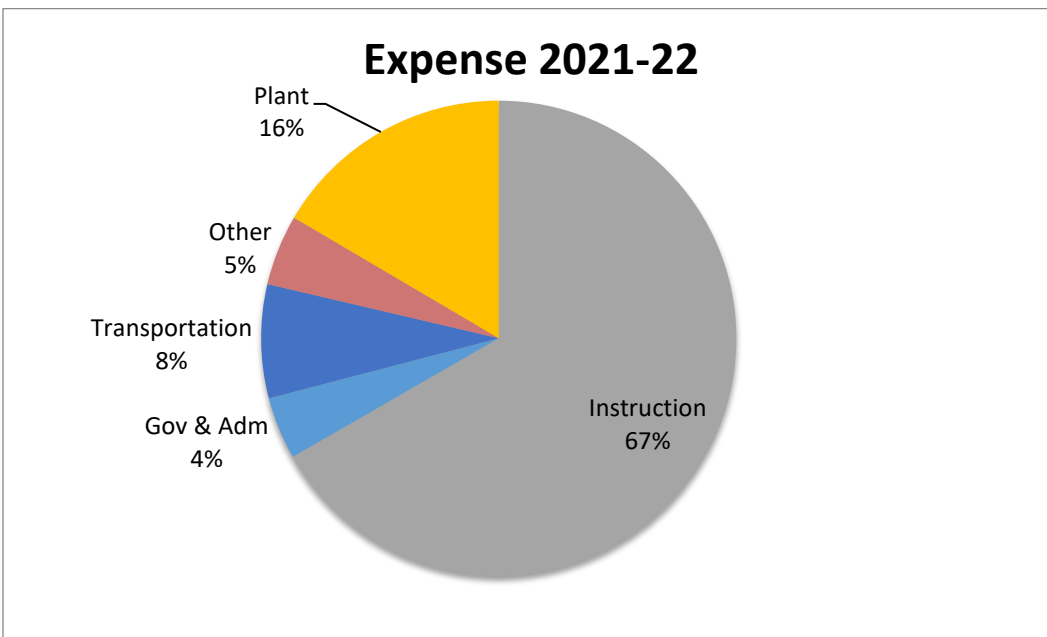
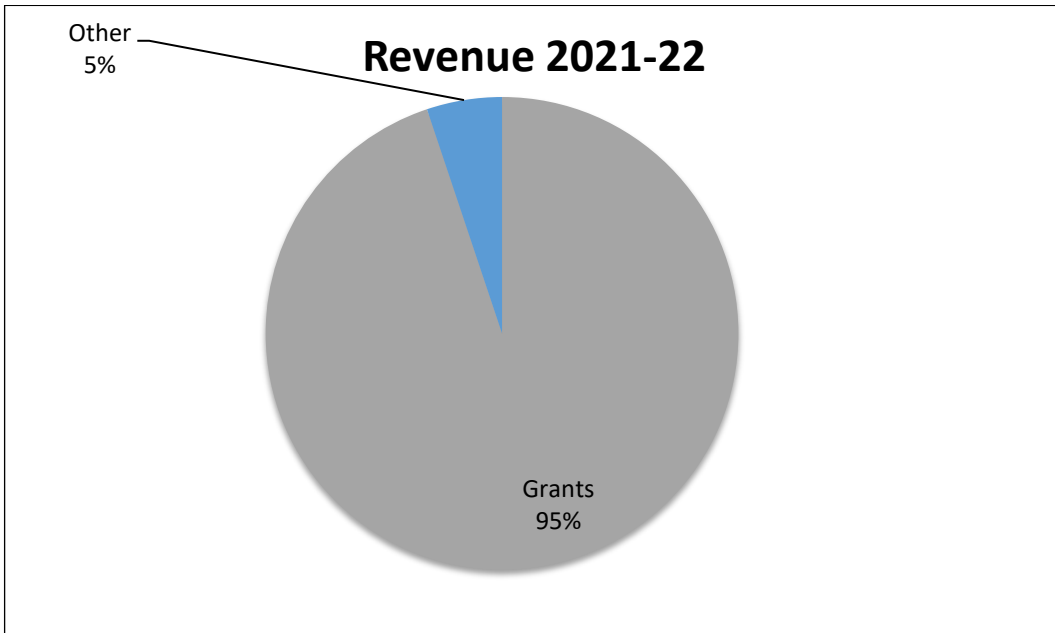
	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	-	-	-		
Grants	63,200,329	57,720,098	61,223,597	(5,480,231)	-9%	1
Tuition and Related Fees	486,440	445,036	245,068	(41,404)	-9%	2
School Generated Funds	1,049,475	846,568	469,275	(202,907)	-19%	3
Complementary Services	627,258	723,873	660,554	96,615	15%	4
External Services	262,000	235,985	226,346	(26,015)	-10%	5
Other	530,000	878,602	640,851	348,602	66%	6
Total Revenues	66,155,502	60,850,162	63,465,691	(5,305,340)	-8%	
EXPENSES						
Governance	265,060	229,249	253,340	(35,811)	-14%	7
Administration	2,613,186	2,446,164	2,442,085	(167,022)	-6%	8
Instruction	42,600,742	42,040,805	42,484,469	(559,937)	-1%	
Plant	11,295,145	10,422,582	10,064,192	(872,563)	-8%	9
Transportation	4,832,957	4,873,504	4,328,885	40,547	1%	
Tuition and Related Fees	249,280	124,640	199,424	(124,640)	-50%	10
School Generated Funds	993,336	829,930	437,087	(163,406)	-16%	11
Complementary Services	1,470,776	1,471,323	1,491,890	547	0%	
External Services	361,232	321,185	341,918	(40,047)	-11%	12
Other Expenses	283,494	282,709	334,845	(785)	0%	
Total Expenses	64,965,208	63,042,091	62,378,135	(1,923,117)	-3%	
Surplus (Deficit) for the Year	1,190,294	(2,191,929)	1,087,556			

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

Note	Explanation
1	The 2021-22 budget included \$6.3 million for capital funding for the new school in Carrot River. There was actually no capital funding reported in 2021-22. The actual school enrolments were higher than projections which resulted in more operating grant than expected at budget time.
2	There were less First Nations students who live on reserve enrolled at the North East School Division than expected at budget time.
3	Some schools had accumulated more funds than expected at August 31, 2021 so they decided to have less fundraising sales in 2021-22. This was not taken into account when the schools had completed their budgets.
4	There was an early learning and intensive support grant and a nutrition grant received by the school division that was not expected at budget time.
5	The Invitational Shared Services Initiative (ISSI) grant was \$30,000 less than expected at budget time.
6	Donations for site work such as playground equipment at the new school in Carrot River were received and not included in the budget. The Facilities Department sold some tangible capital assets at an auction. This was also not expected at budget time. Interest rates were better than expected; therefore, investment income is more favourable.
7	The Saskatchewan School Board Association (SSBA) membership costs were less than expected. The Board participated in less professional development than expected at budget time.
8	There were some insurance costs that related to students and educational staff that were transferred to Instruction. The budget had the same costs reported as Administration.
9	There were minor renovation projects planned for 2021-22 but have been carried into the 2022-23 fiscal year.
10	There were less students enrolled in the Adult Basic Education course at Cumberland College than expected at budget time.
11	Some schools had accumulated more funds than expected at August 31, 2021 so they decided to have less fundraising sales in 2021-22. Therefore, the expenses that relate to the sales were correspondingly less. This was not taken into account at budget time.
12	The Invitational Shared Services Initiative (ISSI) grant was \$30,000 less than expected at budget time.

Financial Overview

Summary of Revenue and Expenses



Appendix A – Payee List

** can be obtained upon request to the North East School Division

Transfers

Name	Amount
Cumberland College	124,640

Supplier Payments

Name	Amount
AODBT	429,808
Aon Canada Inc.	518,811
Armstrong Trucking & Excavating	55,982
Bakken, Ivy	64,699
BMO Financial Group	2,829,470
Capital Ford Lincoln Ltd.	109,676
Charter Telecom Inc.	86,180
City of Melfort	94,012
Dell Canada Inc.	150,431
Eco Elevator	173,311
Ellis Earthworks	82,005
EMCO Corporation	50,216
Federated Co-operatives Ltd.	1,094,359
Flynn Canada Ltd.	138,272
Follett School Solutions, Inc.	67,714
Fouillard Carpet Sales	127,384
Heritage Stain & Painting	61,001
Hitech Painting & Contracting	67,364
Insight Canada Inc.	219,260
Johnson Controls	77,949

Name	Amount
Lajcon Concrete Distributors	56,287
McKinnon Skid Steer Services	59,210
Metro Mechanical Inc.	403,565
Midgard	161,059
PCG Canada ULC	53,857
RMIS Engineering	51,782
Saskatchewan School Boards Association	85,486
Saskatchewan Workers' Compensation Board	149,093
Saskatoon Boiler Mfg. Co. Ltd.	113,830
Saskatoon Tribal Council Inc.	120,000
SaskEnergy	474,095
SaskPower	1,105,927
Sparkrock Inc.	93,492
Ten & Two Driver Training	74,719
Thorpe Brothers Limited	186,260
TSA Insurance Ltd.	112,225
Western Canada Bus Inc.	267,304
Wright Construction Western Inc.	1,718,994
Xerox Canada Ltd.	160,594

Other Expenditures

Name	Amount
CUPE Local #4875	159,086
Municipal Employees' Pension Plan	2,223,072
North East Teachers' Association	59,850
Receiver General	13,513,987
Saskatchewan School Boards Association	818,228
Saskatchewan Teachers' Federation	3,489,175
Teachers Superannuation Commission	55,041

Appendix B – Management Report and Audited Financial Statements



NESD Board of Education

Meeting Date: November 22, 2022

Topic: North East School Level Learning Improvement Plans 2022-2023

MEETING	AGENDA ITEM	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> Board Strategic Direction	<input 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

Legislation requires School Community Councils to develop a Learning Improvement Plan (Priority Action Plan) each year. The Priority Action Plans are to be submitted to the Board of Education for approval.

Each NESD school aligns their Priority Action Plans with the Provincial Education Plan (PEP) provided by the Ministry of Education. The goals of the PEP have been developed to support Saskatchewan Government Framework for a Provincial Education Plans (2020-2030). In addition, the Board of Education has a four-year strategic plan to support local conditions and establish priorities for the school division to be aligned with the PEP.

CURRENT STATUS

Principals and School Community Councils were to finalize the 2022-2023 School Learning Improvement Plans for board approval. The plans are posted on the board's portal for review.

RECOMMENDATION

Proposed motion:

That the Board approve the 2022-2023 Learning Improvement Plans for the schools of the North East School Division.

PREPARED BY	DATE	ATTACHMENTS
Stacy Lair, Director of Education	November 16, 2022	NESD - Priority Action Plans - All Schools