

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) *Minutes of Regular Meeting – [2016 03 22 Regular Board Minutes.pdf](#)*

Proposed Motion: That the minutes of the Regular Meeting of March 22, 2016 be adopted (as presented) or (as amended).

5. DELEGATIONS & SPECIAL PRESENTATIONS

a) Darren McKee, Executive Director of Saskatchewan School Boards Association - presentation at 2:00 - [CS-Executive Coaching.pdf](#)

6. CONSENSUS AGENDA ITEMS

Proposed Motion: That the Board receive the items which are starred and approve all recommendations contained therein. Prior to approving the motion, any trustee may request that a star be removed.*

7. DISCUSSION/DECISION - BOARD DIRECTION

A. New Business

1. Committee of the Whole Meeting Date change - [CS - Meeting Date Change.pdf](#)

B. Monitoring and Reporting Items

1. Audit Committee - [CS-Audit Committee.FINAL.pdf](#)
2. Financial Information for Six months ending February 29, 2016 - [Financial Information for the Six Months Ending February 29 2016.FINAL.pdf](#)

C. Board of Education Strategic Direction Items

1. 2016 - 2017 - Level II Plan Approval - [2016-17 - Level II plan approval.pdf](#)
2. 2016 Sector meetings - [CS-sector meetings.pdf](#)

***8. INFORMATION ITEMS**

A. Director's Personnel Report - [Director's Personnel Report Mar 1 - Mar 31 2016.pdf](#)

B. Out of Province Travel - [2016 04 19 - Out of Province.pdf](#)

C. CONFIDENTIAL -

***9. CORRESPONDENCE**

a) Encounters with Canada - [Paige Messer - thank you.pdf](#)

b) [CommunityNet.pdf](#)

c) **CONFIDENTIAL -**

10. SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

a) [COMMUNICATIONS PLAN - Editorial 1 Overview copy 2.pdf](#)

b) [Media Release -- Provincial Election.pdf](#)

c) **CONFIDENTIAL - Public Section - Memo to Directors Theodore trial report March 23 2016 - v3 - REGINA.pdf**

11. IDENTIFICATION OF EMERGENT ITEMS FOR NEXT MEETING

12. ADJOURNMENT

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

14. CLOSED SESSION ROUNDTABLE AND MEETING REVIEW

Complete Board Package -

***** NESD AGM to follow meeting at 4:00pm. *****

AGM documents - <https://mynesd.nesd.ca/departments/Board/agendas/Pages/AGM.aspx>

MINUTES OF A MEETING: of the Board of Education of the North East School Division No. 200 of Saskatchewan, held on Tuesday, March 22, 2016 at 1:00 at the NESD Division Office, Melfort, Saskatchewan.

PRESENT:

Linda Erickson	Kathy Ponath - Chair	Director of Education:	Don Rempel
Todd Goudy	Freeman Reynolds	Supt. of Business Admin.:	Wanda McLeod
Richard Hildebrand	Marla Walton (via conference call)		
Ted Kwiatkowski			

ABSENT:

Lori Constant
Bob Gagné
Luke Perkins

CALL TO ORDER – 1:10pm

ADOPTION OF AGENDA

2016-03-23 T. Kwiatkowski moved that the agenda be adopted as presented.

CARRIED (7-0)

MINUTES

2016-03-24 F. Reynolds moved that the minutes of the Regular Board Meeting held on February 23, 2016 be adopted as presented.

CARRIED (7-0)

CONSENSUS ITEMS

M. Walton requested 9.b. have the star removed.

2016-03-25 L. Erickson moved that the following consent agenda items be received and recommendations be approved as presented:

- *8. Information Items
- *9. Correspondence – a,c,d.

CARRIED (7-0)

NEW BUSINESS

2016-03-26 T. Kwiatkowski moved that the Board approves the rescheduling of the Committee of the Whole meeting from Tuesday, June 7, 2016 at 1:00 pm to Tuesday, June 14, 2016 at 1:00 pm at the Division Office in Melfort.

CARRIED (7-0)

2016-03-27 T. Kwiatkowski moved that the Board approves the rescheduling of the Regular Board meeting from Tuesday, June 21, 2016 at 1:00 pm to Monday, June 27, 2016 at 1:00 pm at the Division Office in Melfort.

CARRIED (7-0)

The Board decided to blend two themes for the interest based Thoughtexchange that will begin in April 2016. Concerns around communication and concerns around academic performance and opportunities for students will be the two blended themes.

MONITORING or REPORTING ITEMS

2016-03-28 T. Goudy moved that the Board approves receipt of the Audit Committee Performance Evaluation as completed by the Audit Committee on January 12, 2016.
CARRIED (7-0)

2016-03-29 R. Hildebrand moved that the Board approves the amendments to Board Policy No. 104 – Remuneration and Expenses, as recommended by the Audit Committee of the North East School Division.
CARRIED (7-0)

BOARD of EDUCATION STRATEGIC DIRECTION ITEMS

2016-03-30 T. Goudy moved that the Board approves the Calendar Option 2 and the alternate calendar for White Fox School for the 2016-2017 school year.
CARRIED (7-0)

2016-03-31 F. Reynolds moved that the Board approve the rescheduling of the Annual Meeting of Electors to April 19, 2016 at 4:00pm at the North East School Division Office in Melfort, Saskatchewan.
CARRIED (7-0)

SPECIAL PRESENTATION

Mark Jensen, Coordinator of Continuous Improvement and Reporting, provided the North East School Division Wall Walk presentation for term two of the 2015-2016 school year.

2016-03-32 T. Kwiatkowski moved that the Board approves, as a monitoring report, the March 2016 Wall Walk for the key data sets of the North East School Division for term two of the 2015-16 school year.
CARRIED (7-0)

2016-03-33 L. Erickson moved that the Board approves the North East School Improvement Plan (NESIP) proposals totaling \$396,954 for the 2016-17 fiscal year as recommended by the NESIP Committee.
CARRIED (7-0)

SASKATCHEWAN SCHOOL BOARDS ASSOCIATION

K. Ponath provided an overview of the information from the Saskatchewan School Boards Association.

ADJOURNMENT

2016-03-34 T. Goudy moved that the Board adjourn at 3:30pm.

CARRIED (7-0)

Board Chairperson

Superintendent of Business Administration



NESD Board of Education

Meeting Date: April 19, 2016

Topic: Executive Coaching

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

BACKGROUND

The Director of Education pursued two professional growth initiatives with members of executive council in 2015-2016: 360 degree feedback and executive coaching. (Executive council includes the director and all of the superintendents.)

CURRENT STATUS

Executive council members set personal and professional goals based upon the 360 degree feedback that was received this year. Each executive council member was provided the opportunity to work with an executive coach both individually and as a team. Darren McKee from the Saskatchewan School Boards Association (SSBA) and Dr. Michael Diachuk were contracted to provide the professional coaching services.

Plans are being developed to complete a 360 degree feedback process with the superintendent of business administration and three business supervisors during the fall of 2016. (The superintendent of business administration is new the North East School Division so she was not involved in the first set of 360 degree feedbacks that were completed with the other members of executive council.)

Darren McKee, executive director with the SSBA, will attend the board meeting at 2:00 pm to provide the Board some information on the benefits of using an executive coach.

RECOMMENDATION

PREPARED BY	DATE	ATTACHMENTS
Don Rempel	April 11, 2016	



NESD Board of Education

Meeting Date: April 19, 2016

Topic: Committee of the Whole Meeting in May

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

BACKGROUND

At the North East School Division Organizational Meeting on November 24, 2015, the Board approved that the Committee of the Whole meeting for the month of May would occur on Tuesday, May 3, 2016 at 1:00.

CURRENT STATUS

The Board plans to meet with the School Community Council (SCC) of the Hudson Bay Community School on Wednesday, May 4 in Hudson Bay. At the April 5, 2016 Committee of the Whole meeting, the Board decided to reschedule the May Committee of the Whole meeting to coincide with the Hudson Bay SCC meeting on May 4.

RECOMMENDATION

Proposed motion:

That the Board approves the rescheduling of the Committee of the Whole meeting from Tuesday, May 3, 2016 at 1:00 pm to Wednesday, May 4, 2016 at 2:00 pm to be held at the Hudson Bay Community School in Hudson Bay, Saskatchewan.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 6, 2016	



NESD Board of Education

Meeting Date: March 22, 2016

Topic: Audit Committee

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

BACKGROUND

The Audit Committee for the North East School Division has the following members: Richard Hildebrand, Ted Kwiatkowski, Luke Perkins (chair of the committee), Kathy Ponath, Marla Walton and the public representative Jim Thiessen. From administration, the director of education, Don Rempel, and the superintendent of business administration, Wanda McLeod, also attend the committee meetings.

CURRENT STATUS

On April 5, 2016, the Audit Committee had a meeting. At the April 5 meeting, Brian Heinrichs, a partner with Virtus Group, provided a presentation to the committee that outlined the audit engagement plan for the 2015-16 audit of the 2015-16 financial statements for the North East School Division.

At the April meeting, the Audit Committee also reviewed the financial statements for the six months ending February 29, 2016. As a result of this review, the committee would like to recommend that all operating and capital expenses that relate to the renovations of the Tisdale Office and Transportation Shop be funded by using the internally restricted accumulated surplus for non-school buildings. The committee felt that this would provide for better tracking of the expenditures for this project as all expenditures would be reported in one location. This would include expenditures that do not lead to the actual final capital project (such as design fees that are not used in the final project).

RECOMMENDATION

Proposed motions:

That the Board approves that all operating and capital costs associated with the renovations at the Tisdale Office and Transportation Shop be funded using the internally restricted accumulated surplus for non-school buildings, as recommended by the Audit Committee.

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 6, 2016	



NESD Board of Education

Meeting Date: April 19, 2016

Topic: Financial Information for the Six Months Ending February 29, 2016

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

BACKGROUND

On April 5, 2016, the Audit Committee reviewed the financial information for the six months ending February 29, 2016.

CURRENT STATUS

As a result of the review of the quarterly financial reports, the Audit Committee would like to recommend that the Board approve the financial report for the six months ending February 29, 2016.

Please find attached the following for the six months ending February 29, 2016:

1. Memo
2. Statement of Operations
3. Statement of Cash Requirements
4. Statement of Accumulated Surplus
5. Hudson Bay Community School – Project Costs

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

PREPARED BY	DATE	ATTACHMENTS
Wanda McLeod, Superintendent of Business Administration	April 6, 2016	<ul style="list-style-type: none"> • Memo for Year-End • Statement of Operations • Statement of Cash Requirements • Statement of Accumulated Surplus • Hudson Bay Community School – Project Costs



North East School Division

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DATE: April 5, 2016
TO: Audit Committee of the North East School Division
FROM: Wanda McLeod, CPA, CA
Tanya Biesenthal, CPA, CGA
Donna Eberle, CPA, CA

RE: Financial reports for the six months ending February 29, 2016

February 29, 2016 marks the end of the second quarter. At February 29, the actual ten month expenses (school based budget lines) would be expected to be reporting at 60% of budget and the twelve month expenses (central office budget lines) would be expected to be reporting at 50% of budget.

Below is an executive summary of information for the first and second quarters of 2015-16 as well as comparisons to the same time period for 2014-15. It is important that this document be used in conjunction with the Statement of Operations, Statement of Cash Requirements and Statement of Accumulated Surplus.

STATEMENT OF OPERATIONS

Revenues

Property Taxation

Property tax revenues are recorded each month based on one out of twelve of the amount estimated by the Ministry of Education on budget day of the provincial government. At year-end, the property tax revenue will be calculated using the actual property tax information as received from the municipalities for the 2015 calendar year (four out of twelve months for the 2015-16 fiscal year) and the 2016 estimated property tax revenues as provided by the municipalities (eight of the twelve months for the 2015-16 fiscal year).

Grants

The provincial grants totaled approximately \$24.1 million at quarter end. This amount includes the operating, capital and other Ministry of Education grants.

In February 2016, NESD received communication from the Ministry that the estimate of the Education Property Tax collections for the Town of Tisdale was incorrect. The Ministry informed NESD that an error was in the 2015 property tax assessment data as provided by SAMA to the Ministry of Government Relations. This means the operating grant revenue reported in the 2014-15 financial statements was overstated by approximately \$400,000, resulting in the Ministry having to claw back the 2015-16 operating grant by that amount. The Ministry has received the 2016 assessment file and the situation with the Town of Tisdale has been rectified.

During the first quarter, there was \$726,941 (budget of \$311,000) in capital funding received for the new school construction in Hudson Bay. The recognition of this funding is dependent on when the Ministry of Education provides the funds to the school division. No additional Ministry funding is expected (the school division has received all of the funding as promised at the start of the project). In 2014-15, capital funding for the project was not received from the Ministry until May 2015.

SGI has provided \$40,000 in funding for the driver education program. NESD expects to receive approximately \$211,000 in 2015-16. In the current year, SGI provides funds based on actual driver contractor submissions of classes and drives as entered on the SGI portal. The bulk of the contractor service payments will be made when the student driving has been completed, which generally takes place during the third and fourth quarters. In 2014-15, the SGI funding reimbursement was provided monthly, with a reconciliation at year-end.

Tuition and Related Fees

The tuition and related fee revenues will be under budget at year end. There were less federally funded students enrolled at North East School Division from September 2015 to February 2016 compared to the budget. The estimated number of federally funded students for budgeted tuition fee revenue calculations was 60 students and the actual enrolment numbers were 52 for the September to December 2015 billing and 44.5 for the January to March 2016 billing. The actual tuition revenue calculations for federally funded students are based on the actual enrolments at three points in time during the school year. During 2014-15, the first billing was budgeted at 101 students and the actual was 65.5 and the second billing was budgeted at 60 students and the actual was 31.

The decision by the province to provide the 2015-16 operating funding based on the September 30, 2014 enrolment has an impact on the funding for the federally funded students. The operating grant calculation deducts the expected tuition revenues to be received from the federally funded students. The number of federally funded students declined to 52 students; however, the deduction calculation is still completed using the September 30, 2014 enrolment of 65.5 students. The difference results in a reduction in funding of approximately \$153,000.

School Generated Funds

Based on the first and second quarter trends, the school generated revenues will likely be more than the 2015-16 budget. The following contributed to the increase in revenues: there were large fundraisers for playgrounds; a large unbudgeted donation was received in September 2015 from Prairie North Co-op for \$102,782 (for the Tisdale Elementary School playground equipment). Second quarter donations and fundraisers continue for school playground purchases, totaling \$214,000 division-wide year-to-date.

Complementary Services

Complementary service revenues are currently at 51% of the budgeted amount, which is identical to the percentage in 2014-15. The complementary service revenue represents the provincial grants for the pre-kindergarten programs and funding for the Outreach Program in Nipawin. Complementary service revenues are expected to be on budget at year end.

External Services

External service revenues have \$78,240 reported or 58% of the total budgeted amount recognized at February 29, 2016. Cafeteria revenues are included in this category. In 2014-15, revenues were down slightly due to a menu change at Melfort & Unit Comprehensive Collegiate (MUCC) resulting from a breakdown in equipment.

Other Revenue

Other revenue is currently in line with the budgeted amount. In February 2016, NESD recorded an estimated value for the February partner local billing to improve accuracy in budget comparison, however, this was not completed in February 2015 which results in a comparison variance year over year. The interest budget in 2014-15 was too conservative, resulting in a higher percentage to budget calculation for the first and second quarters. In addition, more interest revenue was received in 2014 –

15 than budgeted due to an increased bank balance from the loan received for the construction of the Hudson Bay Community School.

Expenses

Governance

Governance is 50% of the budgeted amount. To date, there are 19 School Community Council (SCC) grant payments paid out of the 20 grants available. The Central Park SCC treasurer has not submitted the prior year financial report to request the current year funding. An additional SCC grant was established in January 2016 for the 10 year anniversary celebration of NESD, which was unbudgeted, for a total of \$14,600. Central Park is the only SCC that did not receive this additional grant funding.

Board professional development (PD) and travel costs are less than anticipated based on the budgeted amounts. However, most board and SCC PD sessions occur in the spring, which will increase the PD and travel costs at that time.

Administration

Administration expenses are currently in line with budget at 51% (of the budget). This percentage is lower than the same quarter in 2014-15. In 2014-15, the Following Their Voices Hoshin was reported as administration until finalization of the August 31, 2015 year end (when the Ministry provided direction that these costs should be reported as complementary expenses). In 2015-16, the Hoshin expenses are being reported as complementary expenses.

Instruction

Total instruction expense is at 57% of the budgeted amount. Most instruction expenses would be expected to be 60% spent. The two areas contributing to this budget variance are the teachers and support staff.

Overall instructional salaries and benefits are at 58.3% of budget. As these accounts are expected to be at approximately 60% of the budgeted amount, many factors are contributing to this variance including: teacher contract salaries are affected by temporary contracts for teachers on sick leave and SEB plan benefits, which were estimated during budget development based on past experience. The budget includes a support position for a learning consultant that was never replaced. Benefits are currently under budget due to the timing of the maximums being reached for each federal deduction (CPP and EI), but are expected to align with budget by the end of the year.

Less educational associates have been deployed compared to the budget. Educational associates are generally deployed based on direct student need as the students requiring ancillary services vary so does the required number of staff. In addition, the contract for the CUPE employees expired on August 31, 2015. Any anticipated salary increase at September 1, 2015 has not been accrued in the financial statements.

The information technology renewal program has progressed in the second quarter. Surplus funds had been set aside (by the Board) in the year-end financial statements in order to change the purchasing cycle of laptops and tablets, but was an unbudgeted item. To the end of the second quarter, \$238,700 in purchases have been made, with \$82,400 being expensed which contributes to the non-capital furniture and equipment account already being overspent compared to the budgeted amount.

Plant

Overall the plant expenses are less than the expected 50% at 44% of budget. The main factor for this area of expenses being under expectations relates to the building operating expenses being under budget, as the majority of the minor renovation projects are undertaken during the summer months.

Student Transportation

Overall transportation expenses are at 51% of the budgeted amount. Salary expense is under budget by approximately \$100,000 as there continues to be several bus driver short term leaves without pay where coverage is not available. The fuel budget line is also under budget by approximately \$200,000 due to lower than expected fuel prices.

Tuition and Related Fees

The tuition and related fees are over budget by 10%. The number of students enrolled in the regional college adult basic education program is higher than expected. Cumberland College invoiced North East School Division for 19 students in both the first and second semesters, and the budget included only 18 students. In 2014-15, the budget and billing for semester one were both calculated based on 19 students, and the billing in semester two included 17 students (with the budget remaining at 19 students).

This is another area that is negatively impacted by the decision of the Ministry of Education to only use the September 2014 enrolment numbers. At September 30, 2015, the actual number of students enrolled in the adult basic education program was 27; however, the number recognized for funding purposes (by the Ministry of Education) is only 19 students. Luckily, after discussions with Cumberland College, the College has agreed to only bill the North East School Division for the 19 students that are being funded by the Ministry of Education during the 2015-16 fiscal year. If the Ministry of Education provides funding for the 27 students in the 2016-17 operating grant (and the College has less than 27 students enrolled in September 2016), the North East School Division could provide the 2015-16 shortfall in funding to the College.

School Generated Funds

The school generated expenses are at 67% of the budget (compared to 70% of the budget in the prior year) but expenses are expected to align with the budgeted amount as the year progresses. A majority of the expenses being over budget relate to fundraising expenses, as schools are holding fundraisers for their anticipated playground purchases.

Complementary Services

Complementary services expenses include costs associated with outreach workers and the pre-kindergarten (PreK) programs in the division, as well as the Province-wide Hoshin – Following Their Voices (FTV). The complementary services expenses are currently at 77% of budgeted amount. Complementary services expenses are higher than expected year-to-date for the following reasons: travel costs for outreach workers have continued to increase more than budget due to job shadowing, implementation of new programming, and having 10 outreach workers travelling to outlying schools on a regular basis to assist with schools meeting their goals in their strategic plans (A3's). Visits to particular schools initiated at the start of the year have continued into quarter two, with no anticipation of eliminating or reducing the service in the last two quarters.

In addition, approximately \$254,000 in expenses relate to the Hoshin - FTV that was not included in the 2015-16 budget. In the prior year, the Hoshin expenses for the first and second quarter totaled \$147,000 and were included with administration expenses. The Hoshin expenses were later reclassified to the complementary services category based on the direction from the Ministry of Education. The

Hoshin is being funded with the accumulated surplus that was internally restricted by the Board for this project. This funding was originally provided in 2014-15 by the Ministry of Education.

External Services

External services are at 56% of the budgeted amount. External services include the costs associated with operating the cafeterias at MUCC and LP Miller.

Other Expenses

Other expenses are at 51% of the budgeted amount. Other expenses include the interest paid on the capital loan for the construction of the Hudson Bay Community School.

STATEMENT OF CASH REQUIREMENTS

The Public Sector Accounting Standards (PSAS) provide statements that include items that do not have an impact on the cash of the school division (such as amortization expense) and omit purchases that do have an impact on cash flows (such as the purchase of tangible capital assets). When budgeting, it is more important to look at the full picture for the organization. This would include the purchase of tangible capital assets and the use of the accumulated surplus. The Statement of Cash Requirements provides additional detail for a more complete picture for the 2015-16 fiscal year of the school division.

Tangible Capital Assets

The tangible capital asset (TCA) purchases totaled \$2.45 million in the first and second quarters, out of the total \$5.36 million budgeted. The construction of the new Hudson Bay Community School progressed slower in the prior year than expected but it is now becoming closer to completion. Total expenditures to date for the new school total \$26.6 million. The renovation of the Tisdale Bus Shop and Offices has not started. This project was in the 2015-16 budget at \$2.3 million.

On October 27, 2015, the Board approved the purchase of six additional school buses. A joint request for proposals was completed with the Prairie Spirit and Prairie South school divisions. A commitment has been made by NESD to purchase the six buses at a total cost of \$668,000. This has not yet been reflected in the Statement of Cash Requirements. As approved by the Board, this purchase will be funded with the use of the internally restricted accumulated surplus.

During 2014-15, the TCA purchases totaled \$8.7 million in the first and second quarters, out of the \$17.8 million budgeted.

Amortization

Amortization expense is being recorded at 50% of the budgeted amount. The actual amortization expense will be calculated at year-end. In 2014-15, amortization was calculated and recorded each month based on actual purchases.

Preventative Maintenance and Renewal (PMR)

The actual amount transferred to the PMR maintenance project allocations in 2015-16 is expected to be only approximately \$250,000 and not the budgeted amount of \$895,534. This will provide the school division with a cash surplus of approximately \$645,000. The budgeted and actual dollar value of the PMR projects (that will be completed) should remain the same.

STATEMENT OF ACCUMULATED SURPLUS

Please refer to the statement titled "Statement of Accumulated Surplus" for more information. The additional expenditures approved by the Board on October 27, 2015 can be tracked on this statement.

For example, there has been \$238,764 spent from the information technology renewal allocation of \$262,000.

HUDSON BAY COMMUNITY SCHOOL – PROJECT COSTS

At February 29, 2016, the total budget room available for the construction of the new Hudson Bay school is approximately \$1.1 million. Some projected future costs have been included with the financial information. In addition to the estimated future costs for the new Hudson Bay Community School, there are other costs expected. The estimated value of these other costs cannot be predicted at this time. For example, another change order will be needed to repair the stairwell in the school.

The largest unanticipated cost included in the total costs to date for the project would be the cost of the asbestos removal from the old Hudson Bay high school (during the demolition). The cost of this change order was approximately \$128,000.

NORTH EAST SCHOOL DIVISION
Statement of Operations
For the six months ending February 29, 2016

	15 - 16			14 - 15		
	Budget 2015-16	Actual 2015-16	%	Budget 2014-15	Actual 2014-15	%
REVENUES						
Property Taxation	\$ 10,011,408	\$ 5,005,704	50%	\$ 10,563,709	\$ 5,281,854	50%
Grants	48,025,382	24,133,796	50%	54,341,860	23,111,317	43%
Tuition and Related Fees	670,000	412,594	62%	896,095	503,374	56%
School Generated Funds	1,016,650	978,057	96%	1,177,276	1,020,330	87%
Complementary Services	608,544	307,522	51%	589,329	297,916	51%
External Services	135,693	78,240	58%	137,334	71,812	52%
Other Revenue	579,200	298,506	52%	540,476	349,124	65%
Total Revenues	<u>\$ 61,046,877</u>	<u>\$ 31,214,419</u>	<u>51%</u>	<u>\$ 68,246,079</u>	<u>\$ 30,635,727</u>	<u>45%</u>
EXPENSES						
Governance	\$ 427,100	\$ 214,740	50%	\$ 431,400	\$ 187,495	43%
Administration	2,321,192	1,174,128	51%	2,290,197	1,282,246	56%
Instruction	41,302,443	23,665,455	57%	39,679,338	22,696,479	57%
Plant	10,280,141	4,477,811	44%	9,156,547	4,235,635	46%
Transportation	4,595,854	2,332,225	51%	4,630,345	2,408,391	52%
Tuition and Related Fees	200,000	219,759	110%	226,440	194,307	86%
School Generated Funds	973,588	653,568	67%	1,015,988	706,761	70%
Complementary Services	1,366,176	1,045,857	77%	1,233,570	714,739	58%
External Services	226,451	126,635	56%	213,784	128,499	60%
Other Expenses	376,225	190,523	51%	389,092	196,788	51%
Total Expenses	<u>\$ 62,069,170</u>	<u>\$ 34,100,701</u>	<u>55%</u>	<u>\$ 59,266,701</u>	<u>\$ 32,751,341</u>	<u>55%</u>
Operating Surplus (Deficit) for the Year	<u>\$ (1,022,293)</u>	<u>\$ (2,886,282)</u>		<u>\$ 8,979,378</u>	<u>\$ (2,115,613)</u>	

NORTH EAST SCHOOL DIVISION
Statement of Cash Requirements
For the six months ending February 29, 2016

	Budget 2015-16	Actual 2015-16	Variance
OPERATING SURPLUS FOR THE QUARTER	\$ (1,022,293)	\$ (2,886,282)	\$ (1,863,989)
TANGIBLE CAPITAL ASSETS:			
(-) Purchases (Note 1)	5,363,459	2,451,548	(2,911,911)
(+) Proceeds from disposals	11,000	2	(10,998)
LONG TERM DEBT:			
(-) Repayments of the year	328,608	162,597	(166,011)
(+) Debt issued during the year	-	-	-
NON-CASH GAIN/EXPENSES:			
(+) Amortization expense	4,130,821	2,065,411	(2,065,410)
(+) Write-down of capital assets	-	-	-
(-) Gain on disposals of tangible capital assets	(11,000)	(2)	10,998
(+) Employee Future Benefits expenses	55,600	-	(55,600)
OTHER CASH REQUIREMENTS:			
(-) Employee Future Benefits expected payments	10,000	-	(10,000)
DEFICIT CASH FOR THE QUARTER	\$ (2,515,939)	\$ (3,435,012)	\$ (919,073)
ACCUMULATED SURPLUS CHANGES:			
Hudson Bay School Capital Project - use of reserves	167,773	669,629	501,856
Hudson Bay School Capital Project - addition to reserves	-	(756,486)	(756,486)
Bus Fleet Renewal - use of reserves	-	73,000	73,000
Melfort Maintenance Shop - use of reserves	-	22,621	22,621
Digital Projector Replacement - use of reserves	-	18,355	18,355
Information Technology Renewal - use of reserves	-	238,764	238,764
Non-school buildings - use of reserves	2,300,000	-	(2,300,000)
PMR project - use of NESD unrestricted reserves	500,000	26,398	(473,602)
PMR - decrease in reserve balance	(895,534)	7,157	902,691
Other - internally restricted (net change)	443,700	(435,549)	(879,249)
NET CHANGE IN CASH POSITION (UNRESTRICTED)	\$ -	\$ (3,571,122)	\$ (3,571,122)

Note 1:

Tangible Capital Asset Purchases			
	2016-17 Budget	Actual	Variance
Land Improvements	\$ 258,000	\$ 70,789	\$ 187,211
School Buses	553,363	629,686	(76,323)
Other Vehicles	90,000	19,725	70,275
Furniture and Equipment	441,777	231,297	210,480
Computer Hardware	1,205,468	822,712	382,756
Computer Software	35,500	7,709	27,791
Hudson Bay Community School	479,351	669,629	(190,278)
Buildings - Short Term	2,300,000	-	2,300,000
Totals	\$ 5,363,459	\$ 2,451,548	\$ 2,911,911

NORTH EAST SCHOOL DIVISION
Statement of Accumulated Surplus
For the six months ending February 29, 2016

	August 31, 2015	Additions during the year	Reductions during the year	February 29, 2016
Invested in Tangible Capital Assets:				
Net Book Value of TCA	74,315,018	2,451,548	1,032,705	75,733,861
Less: Debt owing on TCA	9,133,248	-	162,597	8,970,651
	65,181,770	2,451,548	870,108	66,763,210
PMR maintenance project allocations	1,668,504	-	7,157	1,661,347
Internally Restricted Surplus:				
Capital Projects:				
Broadway School Sale Agreement	50,556		-	50,556
Bus Fleet Renewal	728,000		73,000	655,000
Computer Hardware Replacement	480,000		-	480,000
Digital Projector Replacement	60,000		18,355	41,645
Hudson Bay School Project	1,051,969	756,486	669,629	1,138,826
Information Technology Renewal	262,000		238,764	23,236
Melfort Maintenance Shop	30,000		22,621	7,379
Non-School Buildings	2,386,258		-	2,386,258
Software Enhancements	26,000		-	26,000
Telephone System Replacement	255,000		-	255,000
	5,329,783	756,486	1,022,369	5,063,900
Other:				
English as an Additional Language Pilot Program	100,000		-	100,000
Following Their Voices (FTV) Hoshin	258,161		254,112	4,049
Improved Learning Environment of Students	600,000		1,240	598,760
Invitational Shared Services Initiatives (ISSI)	220,023		155,919	64,104
School Budget Carryover	263,345	1,561,353	833,071	991,627
School Generated Funds	884,513	975,834	727,173	1,133,174
School Improvement Initiative	1,000,000		98,835	901,165
Tisdale Office Minor Renovations	73,000		27,330	45,670
Universal Kindergarten Nutrition Program	25,200		3,958	21,242
Violence Threat Risk Assessment Training	8,000		-	8,000
Contingency	5,800,000		-	5,800,000
	9,232,242	2,537,187	2,101,638	9,667,791
Unrestricted surplus	7,205,837	-	26,398	7,179,439
Totals	23,436,366	3,293,673	3,157,562	23,572,477

NORTH EAST SCHOOL DIVISION
Hudson Bay Community School - Project Costs
As at February 29, 2016

Total budget for the project	\$ 27,737,698
Total design and construction costs to February 29, 2016 (note 1)	<u>26,598,872</u>
Total remaining budget dollars for the project at February 29, 2016	\$ 1,138,826
Additional expenditures expected:	
Progress payment #30 (note 2)	(762,575)
Final payment (note 2)	(219,584)
Identified change orders that need to be priced (estimate)	(40,000)
Future change orders	???
Consulting fees (estimate)	(80,000)
Rebuild tennis court and skate park with the Town of Hudson Bay (estimate)	<u>(40,000)</u>
Deficit after anticipated estimated future costs	<u><u>\$ (3,333)</u></u>

Summary of total funding for total project:

Total project cost	\$ 27,737,698
Total funding from Ministry (note 3)	17,689,791
Total funding from Town of Hudson Bay (note 4)	<u>522,635</u>
Total funding from North East School Division (note 5)	<u><u>\$ 9,525,272</u></u>

Notes:

1. The cost of the assets under construction for the Hudson Bay School totals \$26,598,872 at February 29, 2016.
2. The billing for progress payment #30 has been provided to the North East School Division; however, a payment will not be made until additional deficiencies at the school have been resolved. The billing for the final payment has not been provided to the school division.
3. As of August 31, 2015, \$16,962,850 had been recognized as revenue during the construction of the school. At October 6, 2015, the Ministry had provided the remaining \$726,941 in capital grants.
4. At August 31, 2015, all of the expected funding from the Town of Hudson Bay had been recognized as revenue in the financial statements. After year-end, change orders were issued for \$29,545, of which has been collected from the Town of Hudson Bay.
5. The funding from the North East School Division is in the form of a loan that is amortized over a twenty year time period and is being funded through the provincial operating grant.



NESD Board of Education

Meeting Date: April 19, 2016

Topic: 2016-2017 Strategic Planning for NESD

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

BACKGROUND

The Education Sector Strategic Plan (ESSP) is a multi-year plan designed to achieve the goals for education as set out in the government's plan for growth 2020. The sector plan was approved by Boards of Education in 2014 and is checked and adjusted annually through a planning process to update Level I A3s led by the Provincial Leadership Team (PLT). The PLT is comprised of First Nations, provincial directors of education and members of the deputy minister's office.

CURRENT STATUS

The administration of the North East School Division has completed system level plans to align with the sector priorities and the board's strategic plan. The plans were shared with the Board at the April 5 Committee of the Whole meeting.

The provincial sector Level I) plan finalization occurred on Wednesday, April 13, 2015.

RECOMMENDATION

Proposed Board Motion

That the Board of Education accepts the 2016-2017 North East School Division Level II Outcome and Project plans as presented.

PREPARED BY	DATE	ATTACHMENTS
Don Rempel	April 10, 2016	2016-2017 Level II A3's



NESD Board of Education

Meeting Date: April 19, 2016

Topic: Sector Meetings

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

BACKGROUND

There are several education sector meetings scheduled for the week of April 11, 2016 including:

1. Directors of Education Meeting April 12, 2016
2. Provincial Leadership Team Plan Finalization April 13, 2016
3. Board Chairs Council April 14, 2016
4. Public Section Executive Meeting April 14, 2016
5. Spring Assembly of the Saskatchewan School Boards' Association, April 14-15, 2016

CURRENT STATUS

Board Chairperson Kathy Ponath and Director of Education Don Rempel will share information and identify future strategic agenda items emerging from the various sector meetings.

RECOMMENDATION

Proposed Board Motion

PREPARED BY	DATE	ATTACHMENTS
Don Rempel	April 11, 2016	