



North East School Division #200

2023-24 Annual Report

Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	6
Demographics	7
Strategic Direction and Reporting	11
Infrastructure and Transportation.....	40
Financial Overview	42
Appendix A – Payee List	44
Appendix B – Management Report and Audited Financial Statements.....	52

School Division Contact Information

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

402 Main Street, P.O. 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 Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of North East School Division No.200 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of North East School Division's goals, activities, and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Lori Kidney



Introduction

This annual report provides information about the North East School Division (NESD) in its 2023-24 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 provincial education plan in relation to its school division plan.

The 2023-24 school year prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of the actions undertaken in accordance with the school division's priorities and goals for the 2023-24 academic year.

Governance

The Board of Education

The *Education Act, 1995* gives the Board of Education authority to govern the school division. The NESD is governed by an eight-person elected Board of Education. The NESD 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.

The Board of Education members as of August 31, 2024, are:

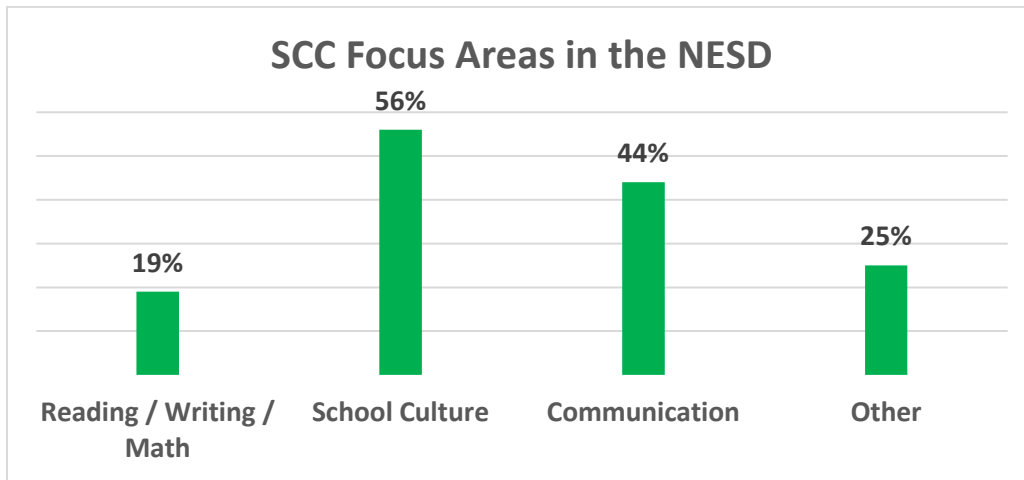
Subdivision 1	Kathrene Bank
Subdivision 2	Sherri Hanson
Subdivision 3	Dustin Kelsey
Subdivision 4	Kevin Graham
Subdivision 5	Tyson Waldner
Subdivision 6	Lori Kidney (Chair)
Subdivision 7	Ted Kwiatkowski
Subdivision Nipawin	Marla Walton (Vice Chair)

A list of the remuneration paid to all board members in 2023-24 is provided in Appendix A.

School Community Councils

The Board of Education has established a School Community Council (SCC) for nineteen of its schools in the NESD. Eleven of these schools had appointed student representatives. The school division has two Hutterian schools that are not required to have an SCC. The SCCs of the North East School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. In 2023-24, the NESD had four schools with students who live on-reserve and pay tuition. These four schools did not have consistent First Nations representation on their respective SCCs.

For 2023-24, the SCCs in the NESD engaged in their school and communities in various ways, as indicated in the graph below:



56% of our SCCs focussed on improving school culture as a primary target throughout the year. School culture refers to actions that create a safe, inviting, and supportive climate for all students. 44% of SCCs worked to improve communication between students, parents, and the community. 19% of SCCs focussed on supporting the school’s Reading/Writing/Math targets. The remaining 25% of SCCs targeted improvement in the areas of parent engagement, playground improvements and SCC development. Developments included the recruitment and training of new members for some SCCs, as well as continued development for recently added members.

The Regulations 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 submit the plan to the Board of Education. For the 2023-24 school year, all SCCs provided advice on school priority action plans, and the Board of Education approved all plans on November 21st, 2023.

The NESD Board of Education emphasized the importance of School Community Councils (SCCs) as a key connection between the Board, schools and the community. To support this, they set an annual goal for each Board member to attend at least one SCC meeting at every school.

The school division distributed funds to SCCs for governance expenses based on a flat rate of \$500 plus an additional allocation of \$2.10 per student. An equivalent amount was also provided to SCCs for parent-related engagement activities. This resulted in a total of \$38,195.08 in funding for SCCs in 2023-24.

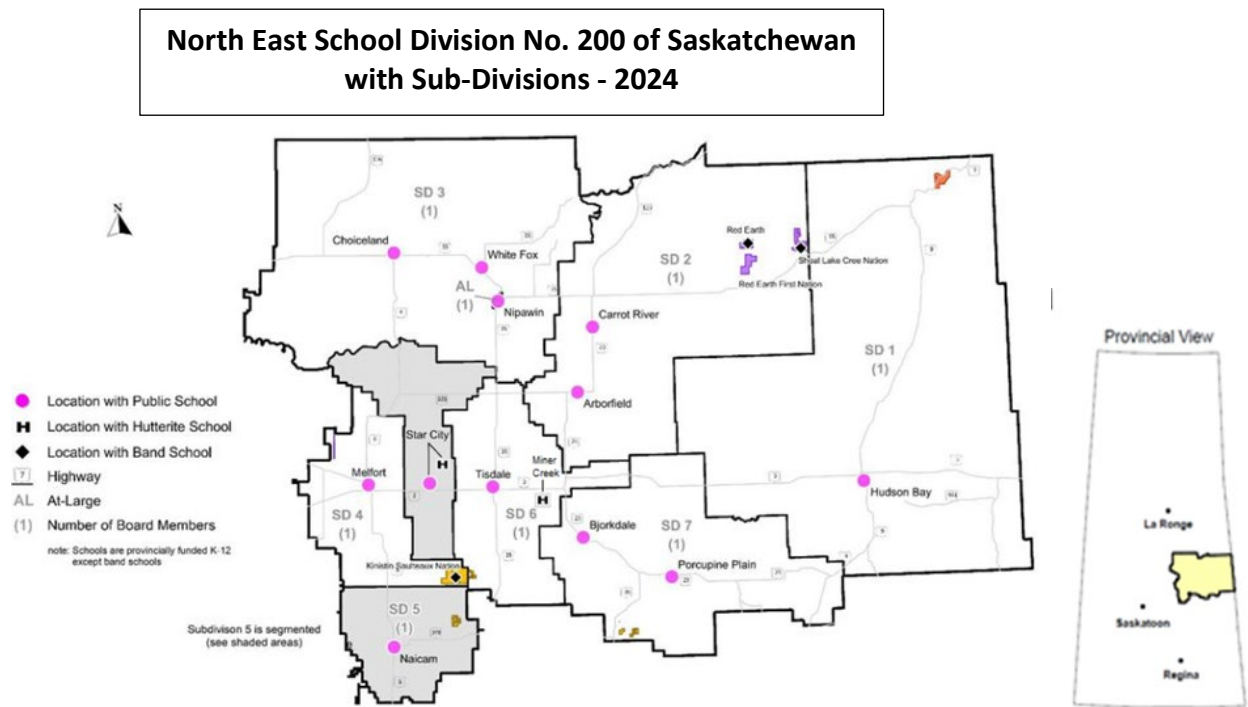
School Division Profile

School Division in Context

The NESD is a rural school division with 21 schools located in 13 communities. The division is located within Treaty 4, 5 and Treaty 6 territories of northeast Saskatchewan. The NESD acknowledges this as the traditional homeland of the Métis and pays respect to the First Nations ancestors as we reaffirm our relationship with one another. The schools within the division span a geographic area of approximately 11,000 square kilometers (about the area of Jasper National Park) from Naicam in the south, Choiceland in the north, Hudson Bay in the east, and Melfort in the west. The map below shows the geographic location of the NESD.

Much of NESD is rural, with four large centers: Nipawin, Tisdale, Hudson Bay, and Melfort. The school division's central office is in Melfort. The NESD also serves two Hutterite colonies; Star City Colony and Miner Creek Colony, and we interact 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 as well.



Division Philosophical Foundation

The NESD exists to **foster growth, achievement, and well-being for our students through responsive learning in partnership with families and communities.** We will do this through our vision; **to create safe, inclusive and academically excellent learning experiences for all.**

As an organization, NESD staff will grow and adapt together to belong as engaged citizens in our global community, defining our work and culture through our values.

Connect - We are stronger together. We build trust; openly communicating and engaging with each other, our students and stakeholders.

Include - We value diversity. We take purposeful actions to establish a sense of belonging so everyone is engaged.

Innovate - We transform ideas into realities. We continuously learn and adapt as we provide exceptional learning experiences.

Empower - We each have a voice. We shape safe environments; respecting and supporting one another while embracing accountability.

Strategic Imperative (significant measure of success) - **Our students and staff have a positive sense of well-being and are engaged.**

Demographics

Students

NESD student enrollment in 2023-24 grew four percent over the previous year and marks the highest total student enrollment in the past five years. We have maintained consistent enrollment numbers across all grades and in our subpopulation enrollments as well.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	313	337	307	318	335
1	343	326	353	334	340
2	394	339	331	355	344
3	380	387	328	338	361
4	398	378	376	335	350
5	379	395	380	393	349
6	367	370	388	380	401
7	358	375	362	387	380
8	360	355	364	376	389
9	354	364	351	373	376
10	390	370	340	388	404
11	352	362	360	329	366
12	403	378	382	370	349
Total	4,791	4,736	4,622	4,676	4,744

PreK	152	146	128	151	145
-------------	------------	------------	------------	------------	------------

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	184	147	150	153	190
	4 to 6	198	183	168	171	185
	7 to 9	182	177	177	216	217
	10 to 12	196	174	183	202	210
	Total	760	681	678	742	802
English as an Additional Language	1 to 3	61	68	64	36	349
	4 to 6	46	46	59	46	36
	7 to 9	26	23	43	43	35
	10 to 12	13	<10	15	19	21
	Total	146	145	181	144	129

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2023

Staff

Job Category	FTEs
Classroom teachers	267.53
Principals, vice-principals	20.10
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	209.71
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	13.28
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	50.38
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	73.38
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	4.00
Total Full-Time Equivalent (FTE) Staff	638.38

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: October 11, 2024

Senior Management Team

The Director of Education/Chief Executive Officer, Stacy Lair, reports directly to the Board of Education and is responsible for oversight of all aspects of the school division.

The Superintendent of School Services – Susan Plant is responsible to oversee assigned portfolios that include Curriculum Learning Assessment from Pre-K to middle years, School Operations, Information Technology, Data Services, First Nations and Métis Education, Online Learning, Library Services, Career Guidance, Athletics, Home School students, and Teacher Supervision.

The Superintendent of Student Services – Eric Hufnagel is responsible to oversee assigned portfolios that include Integrated Services, Student Services, Diversity Education, Early Learning, English as an Additional Language, Staffing of Educational Associates, and Teacher Supervision.

The Superintendent of Learning – Randy Kerr is responsible to oversee assigned portfolios that include Curriculum Learning Assessment in middle years to grade twelve, Gradebook - Digital Documentation, Athletics & Extra-Curricular, Career Counselling, Distance Learning, Driver

Training, Accreditation, Violent Threat Risk Assessment (VTRA), Tragic Events Response Teams (TERT), FNM Education and Partnerships, and Student Leadership.

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

The Superintendent of Human Resources – Heather Shwetz is responsible for the assigned portfolios of Human Resources, Payroll, Privacy Officer, and Occupational Health & Safety.

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

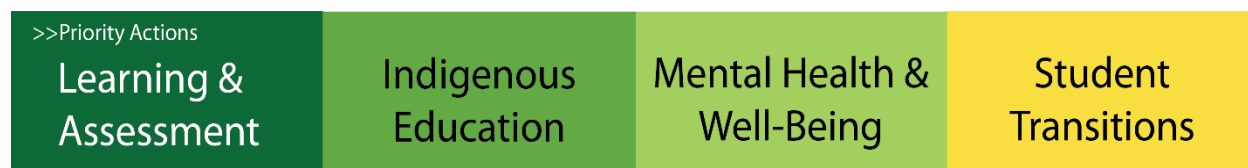
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship, and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

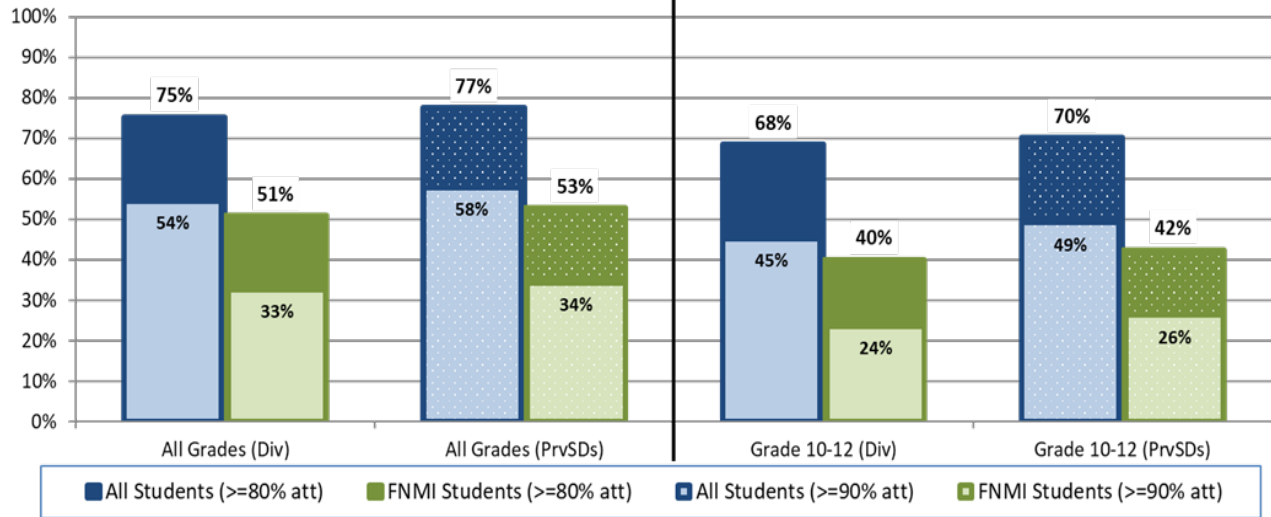
- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

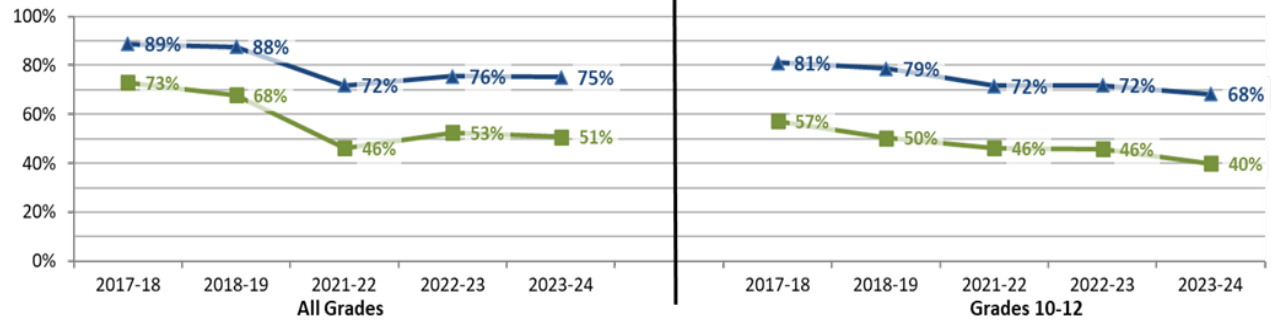
The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.
Measures: <ul style="list-style-type: none">• The percentage of students with at least 80% attendance.• The percentage of students with at least 90% attendance.
<p>Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.</p> <p>The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.</p>

Percentage of Students With at Least 80% (and 90%) Attendance, North East SD 200 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, North East SD 200, 2017-18 to 2023-24



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten 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, 2024

Analysis of Results – Attendance

In 2023-24, student attendance in NESD declined slightly. Overall student attendance dropped by 1 percentage point compared to the previous year, while attendance for FNMI (First Nations, Métis, and Inuit) students decreased by 2%, falling to 51%. High school attendance saw a larger decline, with an overall drop of 4%, and a 6% decrease for FNMI high school students.

NESD's attendance rates were 2% below the provincial average across all categories with the trends mirroring the overall downward trend in the province. Like the provincial attendance rate of 10.7% (not reported above) for students attending less than 60% of the time, NESD recorded an absenteeism rate of 10.4%. Poor attendance is a major concern for schools and is a key focus in their action plans. To support positive attendance the NESD established strategic actions devoted to student intellectual engagement via enhancement in math and writing instructional response and enhancement of assessment practices. Social and emotional engagement actions involved student-teacher relationships and enhancement of student well-being. For students with chronic absenteeism targeted interventions and supports were created through our Response to Intervention (RTI) process.

Only 23.5% of students with poor attendance graduated in the NESD, and 10.4% of students in grades 10-12 were categorized as poor attenders. This 10.4% represents a steady increase from the pre-pandemic six-year average of 4.9% between 2014 and 2019, effectively doubling over time.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

Measure

- The percentage of students who graduate within 3-years of entering Grade 10.

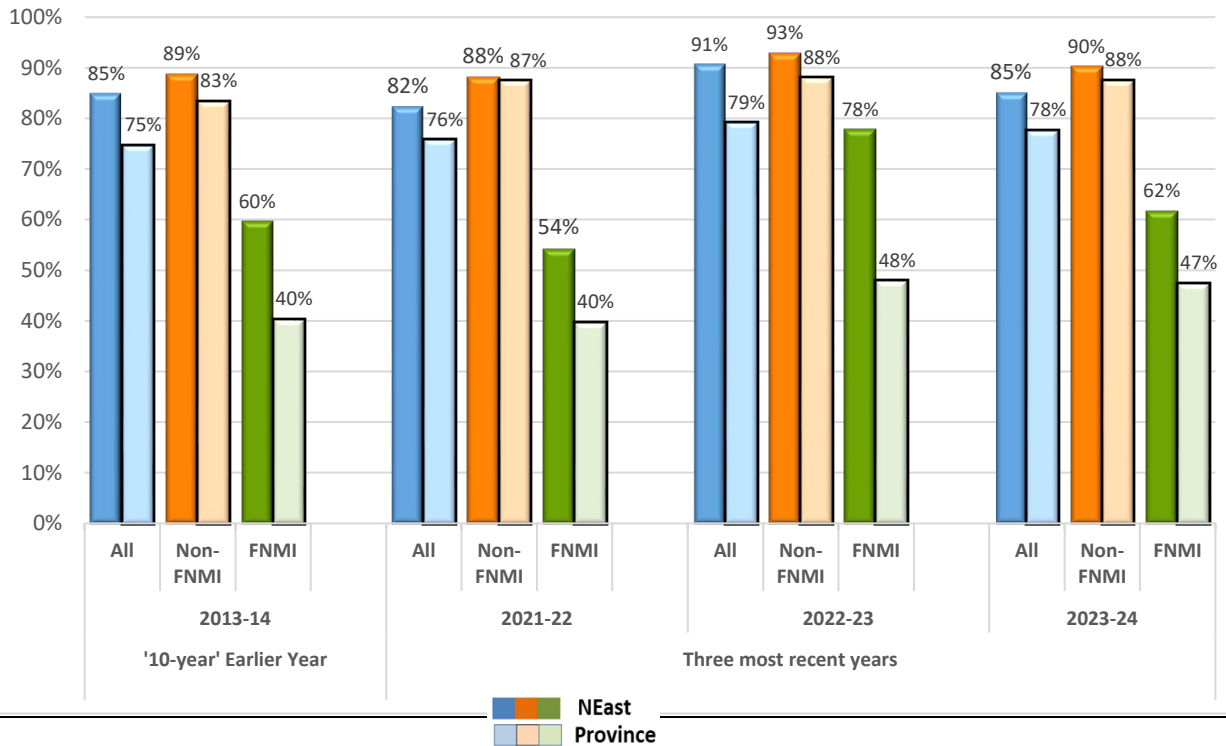
Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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. Included is the data from the previous two years and a historical average.

'3-year' Graduation Rates, North East SD and Province

(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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, 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, 2024

Analysis of Results – Three-Year Graduation Rates

Over the past 25 years, NESD has consistently maintained 3-year graduation rates above 80%. While the 2022-23 milestone of exceeding 90% was initially celebrated, it ultimately proved to be an anomaly and a misrepresentation of the long-term trend. This was due to a smaller graduating cohort, with many students missing from that group. Generally, the size and composition of Grade 10 cohorts for the previous three years have been affected by pandemic-related issues, which will account for the documented fluctuation rates, and the 2022-23 graduating grade 10 cohort exemplifies this. That particular cohort consisted of only 286 students- a significantly smaller cohort than usual. As a result, graduation rates were inflated, reflecting the sharp increase for 2023-24.

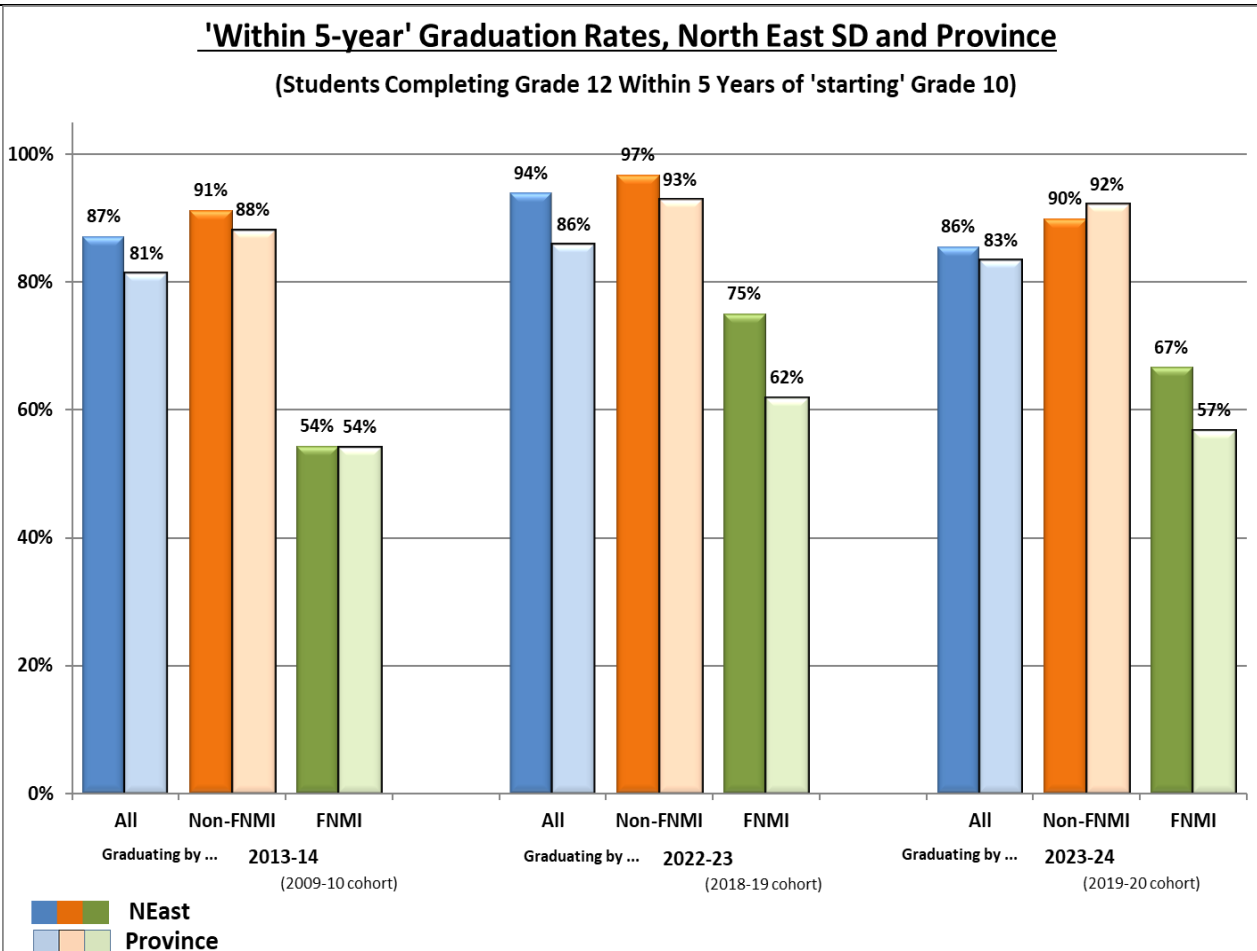
The 3-year graduation rates for 2023-24 more accurately reflect a complete grade 10 cohort, with 325 students included, and are representative of NESD's long-term trends and growth. Likely, this cohort also account for students who were delayed from the previous year. Excluding the 2022-23 spike, NESD has shown consistent growth in 3-year graduation rates. In 2023-24, we celebrate a 2.7% increase in overall graduation rates and a 7.5% increase for FNMI students compared to 2021-22.

Measure

- The percentage of students who graduate within 5 years of Grade 10.

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, 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, 2024

Analysis of Results – Graduation Rates Within Five Years

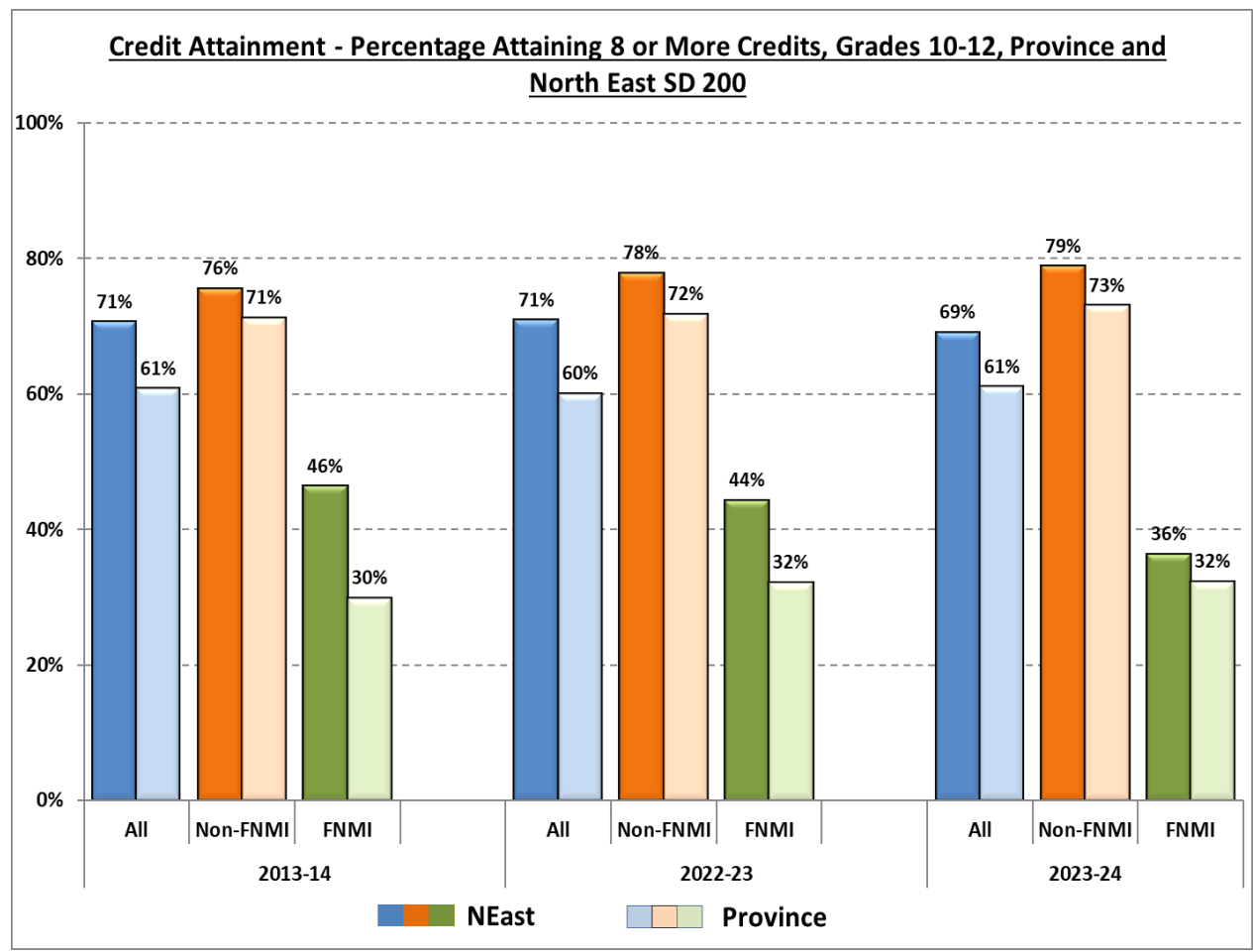
In the NESD, the five-year graduation rates have demonstrated a slight downward trend between 2022-23 and 2023-24 despite remaining above the provincial averages. There was an eight percent decrease in graduation rates for all students and an eight percent decrease in graduation rates among FNMI students, but it should be noted that this cohort was from 2019-20 when cohort size, provincially, was inflated. Our data indicates the need for continued support for our students needing the extra time to graduate.

Measure

- The percentage of students attaining 8 or more credits, Grades 10-12.

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, 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, 2024

Analysis of Results – Credit Attainment

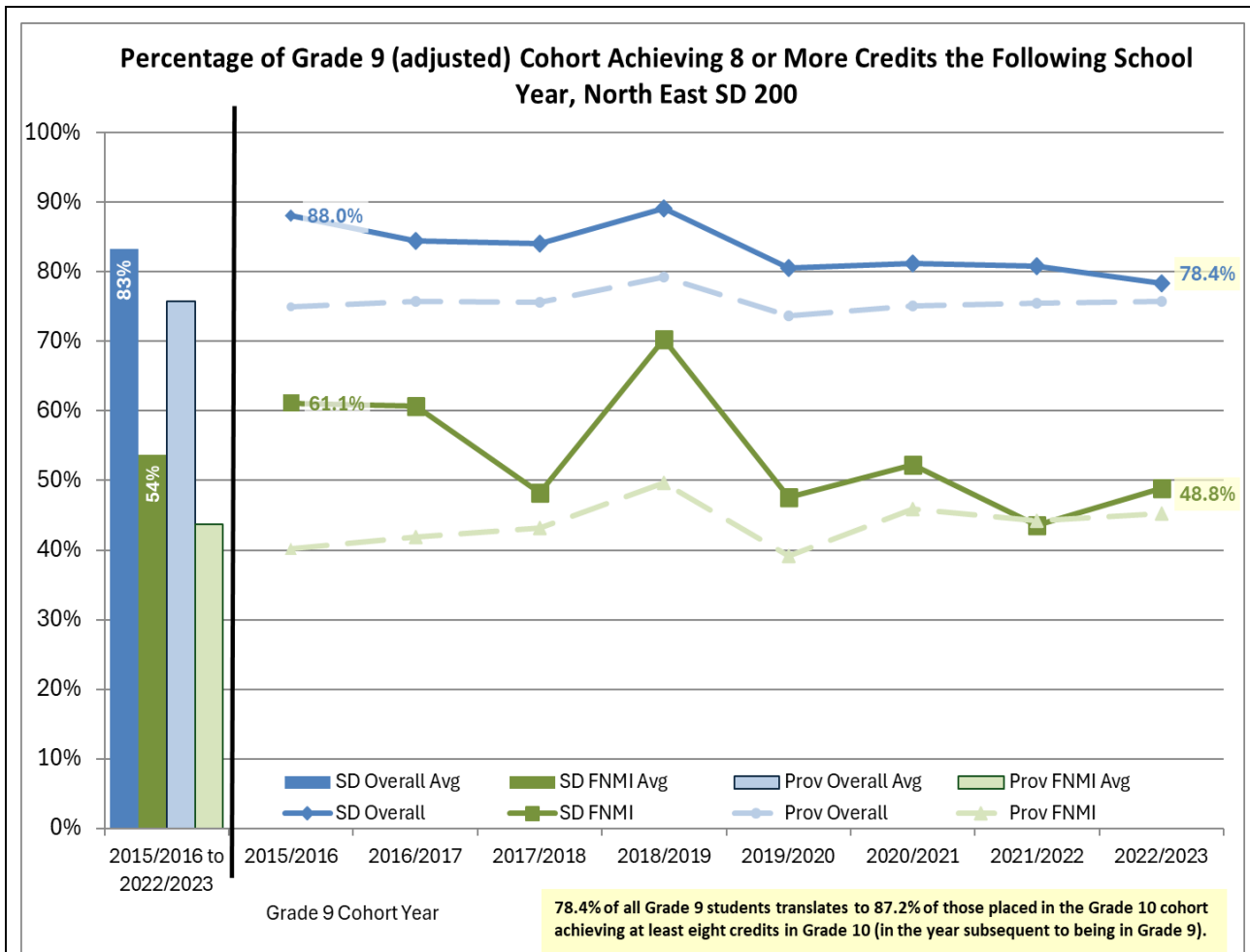
While the NESD continued to be above provincial results for this measure, credit attainment did not improve from 2022-23 to 2023-24. Overall student credit attainment dropped from 71% to 69%. While non-FNMI credit attainment saw a slight increase from 78% to 79%, FNMI credit attainment decreased significantly from 44% to 36%. Particularly concerning is the drop in grade 10 credit attainment (not reported above), with only 69% of students achieving 8 credits, compared to 85% of grade 11 students. This highlights the need for the NESD to closely monitor cohort data and customize supports for diverse student groups. Our division focus on the OurSCHOOL metrics of Sense of Belonging, Wellbeing, Positive Teacher–Student relationships and Positive Learning Climate all aim to further improve grade 10 credit attainment through fostering welcoming and supportive learning environments.

Measure:

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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, 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, 2024

Analysis of Results – Grade 9 to 10 Transition

The percentage of Grade 9 students in the school division who achieved eight or more credits the following school year exceeds both provincial averages. 78.4% of all students achieved eight or more credits in their grade 10 year, a slight 2.4 percentage point decrease from the previous year. We celebrate the improvement of our FNMI students that averaged 48.8% - a 4.6 percentage point improvement over the previous year.

Target: Student literacy and numeracy outcomes will increase year over year.

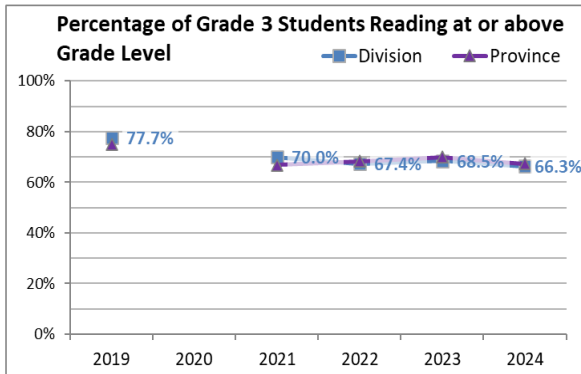
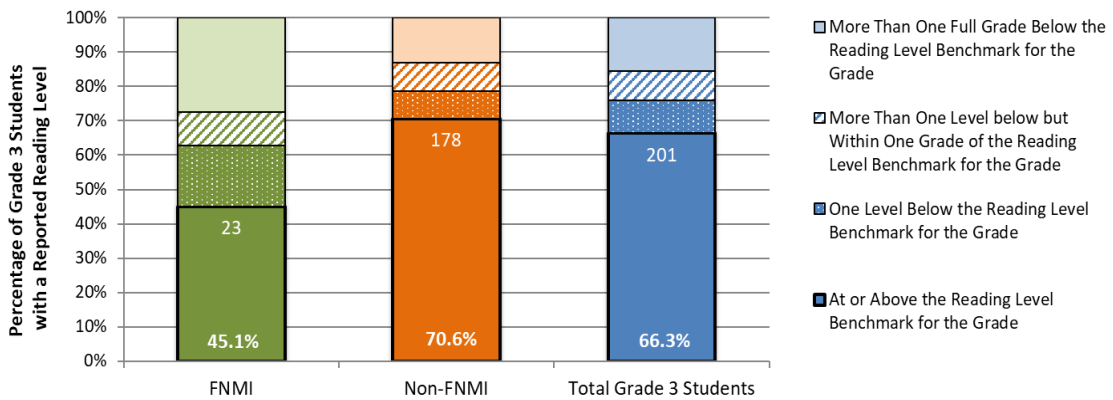
Measure:

- **The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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.

Reading Results Data, North East SD 200, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	51	78.5%	16.9%	4.6%	65
Division (Total)	303	84.9%	14.0%	1.1%	357
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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, 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, 2024

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

The percentage of Grade 3 students reading at, or above grade level fell slightly in 2023-24, with 66.3% meeting the standard, a 2.2 percentage point decrease from the previous year. While this decline is concerning, the number of students identified as not ready to learn, as indicated by the Early Years Evaluation (EYE) results reported below, is much higher than those not yet reading at grade level. NESD teachers are supporting students to surpass readiness challenges often linked to on-time reading development through various programs.

One example is the continued offering of NESD-based professional development to support literacy instruction for interested teachers in Grades 1-3. In 2023-24, several teachers participated in six one-hour sessions to learn about the University of Florida Literacy Institute (UFLI) Foundations program, focusing on explicit and systematic phonics instruction. Other

examples include teachers' continued use of Heggerty for phonemic awareness and Fountas & Pinnell Classroom resources for guided reading. Qualitatively, teachers utilizing these resources report noticeable improvements in their students' reading. The NESD plans to expand these professional development opportunities in the upcoming year to continue this promising practice.

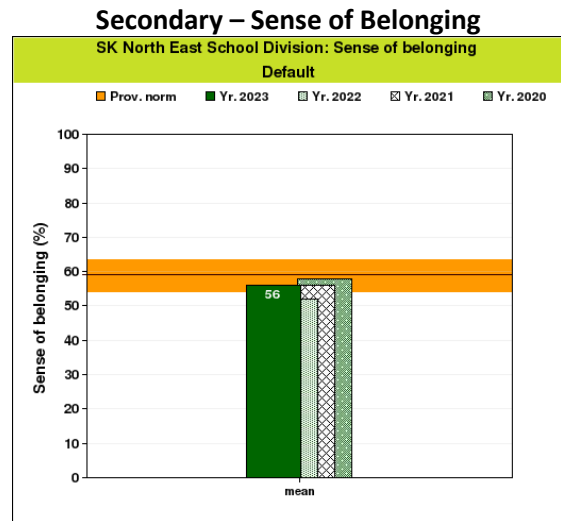
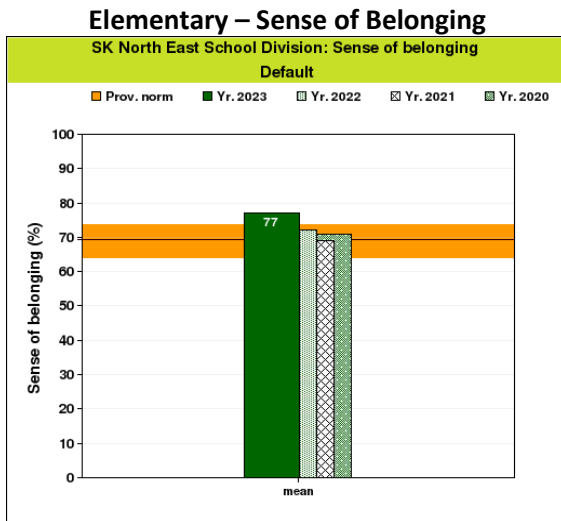
Target: All students will have an increased sense of connection and safety in schools.

Measure:

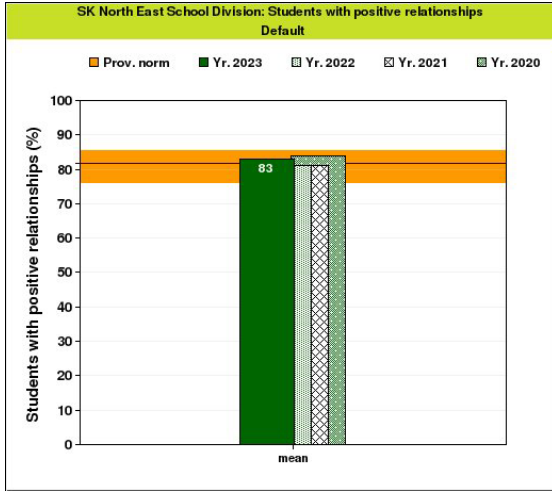
- The percentage of students reporting a sense of connection and safety in schools was gathered through OurSCHOOL, a student perceptual survey.

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being. Below are the NESD OurSchool Survey results for the metrics of; Sense of Belonging, Positive Relationships, Positive Teacher-Student Relations, Students That Feel Safe At School, and Anxiety.

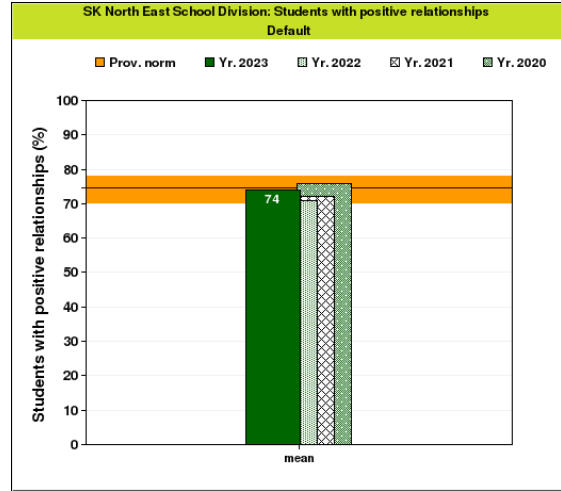
School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools



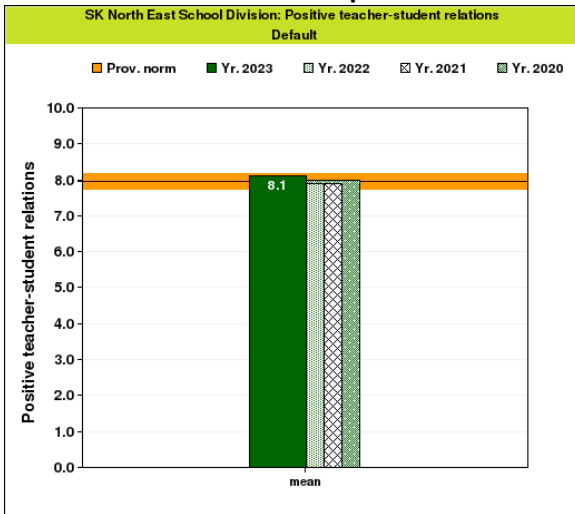
Elementary – Positive Relationships



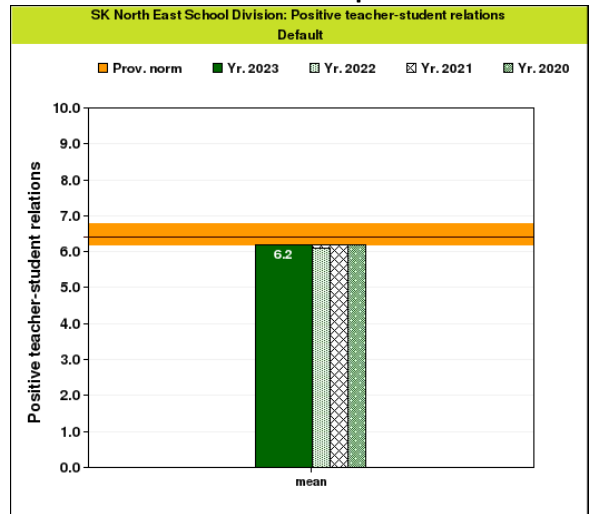
Secondary – Positive Relationships



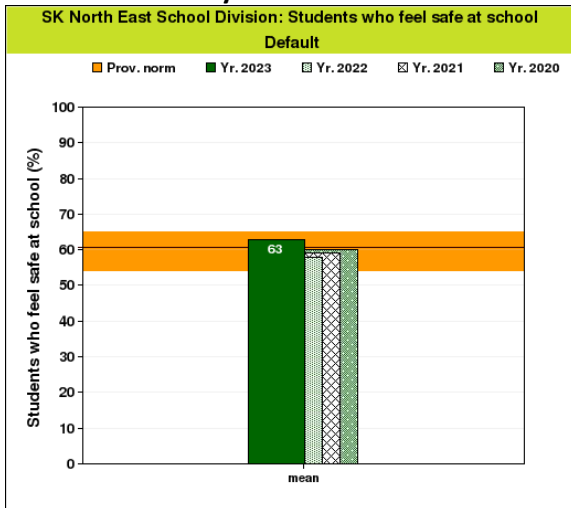
Elementary – Positive Teacher-Student Relationships



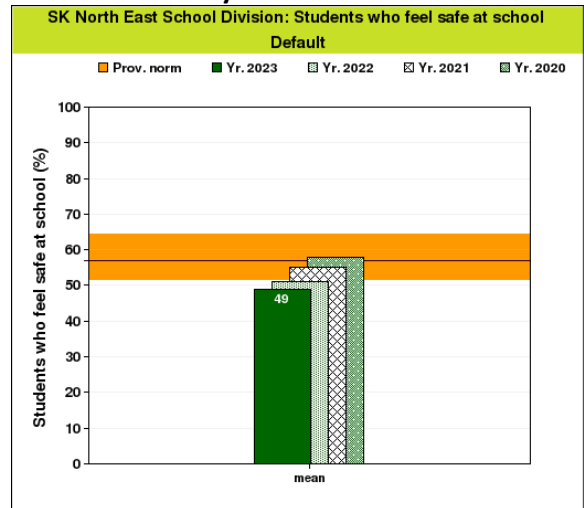
Secondary – Positive Teacher-Student Relationships



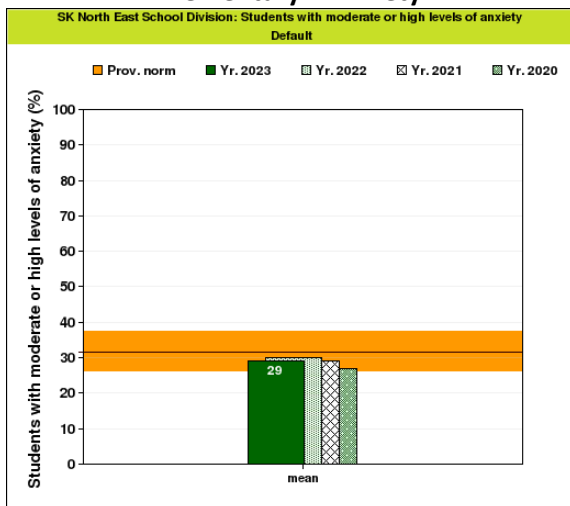
Elementary – Feel Safe at School



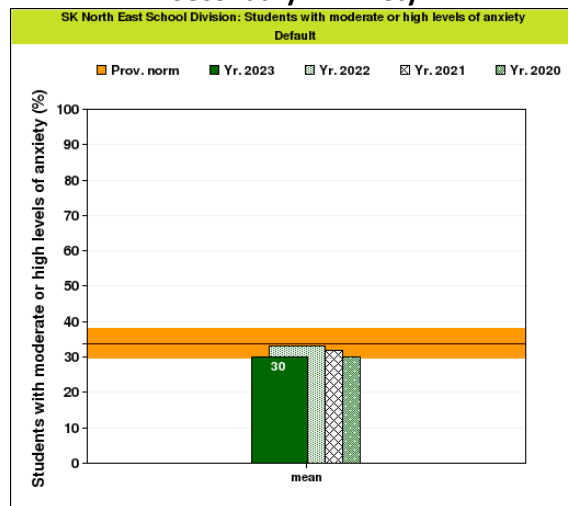
Secondary – Feel Safe at School



Elementary – Anxiety



Secondary – Anxiety



Analysis of Results

Sense of Belonging

- At 77%, NESD elementary students are above the provincial average range (68%-74%).
- We celebrate an increase for elementary students of 5% from the previous school year and note a steadily increased every year since 2019.
- At 56%, NESD secondary students are within the provincial average range (55% to 65%).
- We celebrate a 4% increase over the previous school year for our secondary students.

Positive Relationships

Relationships combines student to student and student to adult relationships.

- Students reporting positive relationships for elementary (Gr. 4- 6) and secondary (Gr. 7-12) have both increased by 3% over the previous school year, a positive trend.
- For elementary students, 83% reported positive relationships at school which is within the average provincial range (78%- 84%).
- For secondary students, 74% reported positive relationships at school which is within the average provincial range of 70%-78%.

Positive Teacher-Student Relationships

Based on a 10 point, sliding scale

- Elementary students show an increase in positive teacher-student relationships from the previous year of 7.9 to 8.1, which is on the high end of the provincial average range of 7.8 – 8.1.
- Secondary students show an increase in positive teacher-student relationships from the previous year at 6.1 to 6.2, which is on the lower end of the provincial average range of 6.2- 6.7

Students Feel Safe at School

- Elementary students show an increase in feeling safe at school from the previous year at 58% to 63%, which is within the provincial average range of 55%-65%.
- Secondary students have seen a decline in feeling safe from the previous year at 51% to 49%, which is below the provincial average range of 52%-65%. This indicates the need for further investigation into student's understanding and their communication of safety concerns, and then subsequent education to aid their identification and communication of those school safety concerns.

Levels of Moderate to High Anxiety

- Levels of moderate to high anxiety in elementary students have remained constant at 29%, over the past year, which is within the average provincial range of 27% – 37%.
- Thirty percent of secondary students report moderate to high anxiety, which has decreased by 4%, over the past year. This is within the average provincial range of 30% – 38%.
- Prior years indicated a steady increase in levels of anxiety. We are trending in a positive direction and this can be attributed largely to school-wide enhancement to well-being programming through self-regulation, a focus in all schools within the NESD.

Data Analysis

- We are trending upwards in developing positive connections with both elementary and secondary students. The NESD strategic plan, over the past three years, focused on providing safe and caring schools and on fostering positive relationships, has likely contributed to this increase; a celebration.
- Although levels of anxiety have decreased, the NESD must continue to help students develop skills for effectively managing stress across social, emotional and cognitive domains. To further support student well-being, particularly in relation to social media and cell phone use, the NESD Board has initiated the development of a policy to limit student cell phone use during the school day. This policy is expected to be implemented in the 2024-25 school year.
- Although we are seeing an increase of students feeling safe in elementary levels, we are seeing a pattern of continued decline in secondary students feeling safe. We must explore why this downward trend continues at the secondary level and address how the NESD might increase feelings of safety within this student population.

Narrative Analysis

Our work on enhancing well-being through self-regulation and connection has thus far been focused on developing adult capacity. The next phase of our NESD strategic plan (2023-2025) involves developing self-regulation capacity in our students and fostering awareness in families. With this focus, the NESD remains optimistic that positive student and staff results will be achieved in the coming years.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

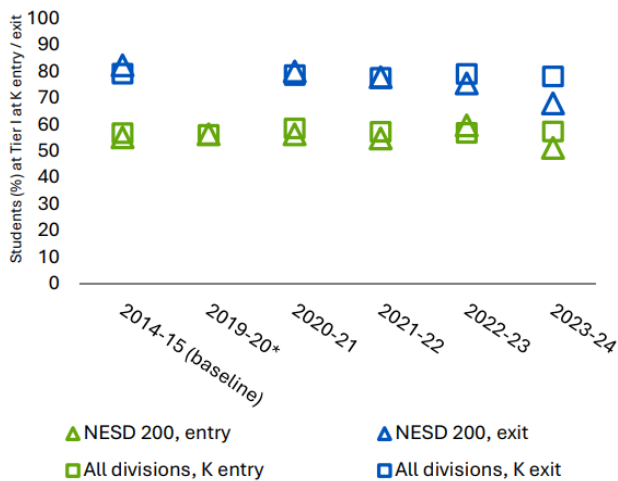
2023-24 EYE-TA results – North East 200 (NESD 200)

	Fall 2023 (Kindergarten entry)			Spring 2024 (Kindergarten exit)				
All students	All divisions	57.4	25.8	16.8	All divisions	78.2	13.3	8.4
	NESD 200	51.3	27.4	21.3	NESD 200	68.0	18.2	13.8
Self-declared FNMI students	All divisions	34.8	30.1	35.1	All divisions	58.3	21.2	20.5
	NESD 200	24.1	32.8	43.1	NESD 200	42.2	18.8	39.1
Non-declared students	All divisions	61.1	25.1	13.8	All divisions	81.7	12.0	6.3
	NESD 200	57.4	26.2	16.4	[school div]	74.3	18.0	7.7
Tier I – Students (%) complete developmental tasks without difficulty			Tier II – Students (%) experience some difficulty completing developmental tasks			Tier III – Students (%) experience significant difficulty completing developmental tasks		

*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

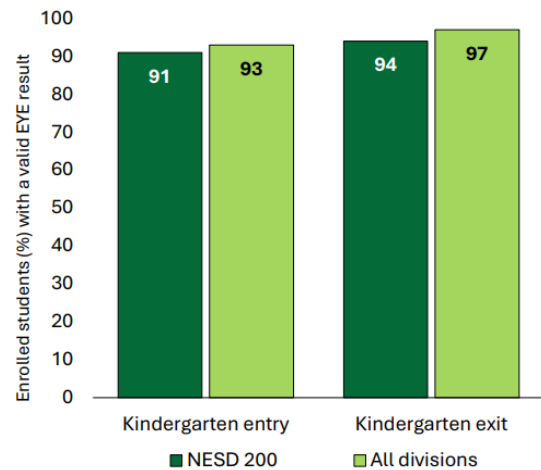
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	NESD 200	All divisions	NESD 200	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	65%	73%	62%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	27%	37%	34%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	8%	22%	7%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



*No K exit results for 2019-20 due to school closures / COVID 19

Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2023-24



*against official, reconciled September 30th 2023 Kindergarten Enrollment

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 reassessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I 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.

Source: Ministry of Education, Early Years Branch, 2024

Analysis of Results – Early Years Evaluation

The NESD's 2023-24 EYE-TA data indicates a decrease in the number of students exiting Kindergarten at developmentally appropriate levels. Additionally, Kindergarten entry levels for NESD students are trending lower than the provincial average. A key consideration is the data for self-declared students, who are showing lower developmental outcomes. Contributing factors include complexities such as inconsistent Kindergarten attendance, increased dysregulation, and a higher number of students on Inclusion and Intervention Plans (IIPs) at this grade level.

In response, teachers are actively working to decolonize their classroom environments and instruction, ensuring that First Nations and Métis ways of knowing are integrated into their teaching. They are also collaborating closely with the Student Services team to address individual student goals and implement strategies that support both academic and emotional growth.

The NESD takes pride in its strong partnerships with early learning agencies such as Autism Services, North East Early Childhood Intervention Programs, North East Daycares, Nipawin & Tisdale Early Years Family Resource Centres, and Early Learning Mobile. These networks have helped ensure smooth transitions for children entering school and have provided valuable support for families.

Progress in 2023-24: School Division Targets and Measures

Target: Our students and staff have a positive sense of well-being and are engaged.																					
<p>Measure: A high sense of belonging and inclusion with peers, and both social and intellectual engagement.</p> <table border="1"> <tr><td>75</td><td>75% Sense of Belonging 4-6</td></tr> <tr><td>56</td><td>55% Sense of Belonging 7-12</td></tr> <tr><td>76</td><td>72% Positive Wellbeing 4-6</td></tr> <tr><td>58</td><td>59% Positive Wellbeing 7-12</td></tr> <tr><td>80</td><td>77% Interest & Motivation 4-6</td></tr> <tr><td>52</td><td>56% Intellectual Composite 7-12</td></tr> </table>	75	75% Sense of Belonging 4-6	56	55% Sense of Belonging 7-12	76	72% Positive Wellbeing 4-6	58	59% Positive Wellbeing 7-12	80	77% Interest & Motivation 4-6	52	56% Intellectual Composite 7-12	<p>High levels of teacher collective efficacy and engagement in Innovation Sprint teacher professional development model. Increasing wellness factors for all staff.</p> <table border="1"> <tr><td>2024-25 measure</td><td>TBD - Teacher collective efficacy</td></tr> <tr><td>100%</td><td>100% Sprint Teacher Engagement</td></tr> <tr><td>93% Q1</td><td>85% Q1 Sprint Processes complete</td></tr> <tr><td>2024-25 measure</td><td>Guarding Minds Survey</td></tr> </table>	2024-25 measure	TBD - Teacher collective efficacy	100%	100% Sprint Teacher Engagement	93% Q1	85% Q1 Sprint Processes complete	2024-25 measure	Guarding Minds Survey
75	75% Sense of Belonging 4-6																				
56	55% Sense of Belonging 7-12																				
76	72% Positive Wellbeing 4-6																				
58	59% Positive Wellbeing 7-12																				
80	77% Interest & Motivation 4-6																				
52	56% Intellectual Composite 7-12																				
2024-25 measure	TBD - Teacher collective efficacy																				
100%	100% Sprint Teacher Engagement																				
93% Q1	85% Q1 Sprint Processes complete																				
2024-25 measure	Guarding Minds Survey																				
<p>Our NESD Strategic Imperative is: Our students and staff have a positive sense of well-being and are engaged.</p> <p>Fostering a strong sense of belonging, inclusion, and intellectual engagement is essential for students' academic success and well-being. The NESD is focused on improving these areas by assessing student belonging, peer relationships and engagement, while enhancing teacher collaboration and professional development.</p> <p>When students feel connected to their school and peers, they are more engaged and motivated. Current data shows gaps between younger and older students in belonging and intellectual engagement, highlighting the need for targeted interventions. Increasing teacher collective efficacy through sprint processes and supporting staff wellness will enhance teaching effectiveness, ultimately creating a more supportive environment for both students and staff. Tools like the Guarding Minds Survey will help track progress and guide improvements.</p>																					

Analysis of Results – Our students and staff have a positive sense of well-being and are engaged.

The current data for the NESD's strategic goal of promoting positive well-being and engagement among students and staff shows both progress and areas requiring further attention. While the targets set for these measures are ambitious, actual results suggest that some areas are nearing their goals while others fall slightly short.

Student Well-Being and Engagement:

- Sense of Belonging (4-6): The actual result of 75% although on the targeted goal of 75%, indicate that younger students generally feel a strong sense of belonging compared to older students, However, there is room for improvement in fostering inclusivity and connection.
- Sense of Belonging (7-12): The score for older students (56%) is slightly above the target of 55% but still low, highlighting a continuing concern with belonging among these grades. This suggests that additional efforts are needed to strengthen peer relationships and inclusion in secondary school settings.
- Positive Well-being (4-6): Measured through self regulation. With a score of 76%, younger students have surpassed the target of 72%. While this is a positive result, continued focus on well-being programs will be important to meet and exceed the target.
- Positive Well-being (7-12): Measured through self regulation. The actual result of 58% is below the target of 59%, suggesting older students may face more challenges with well-being. This gap emphasizes the need for enhanced mental health and support initiatives in middle and high school.
- Interest and Motivation (4-6): The score of 80% surpasses the target of 77%, indicating that younger students are generally motivated and engaged, though minor improvements could help exceed the goal.
- Intellectual Composite (7-12): At 52%, the intellectual engagement of older students falls short of the 56% target. This signals a need for further strategies to boost academic motivation and challenge, especially in secondary education.

Staff Engagement and Professional Development:

- Teacher Collective Efficacy: While this measure is still pending, it will be crucial for understanding the collective confidence of teachers in their ability to positively impact student learning. Teacher collaboration and efficacy are foundational for fostering an engaged and motivated student body.
- Sprint Teacher Engagement: The target of 100% has been fully met, which reflects a strong commitment to professional development and teacher involvement in the sprint processes. This high engagement is a positive indicator of staff collaboration and improvement.
- Sprint Processes Completion: The completion rate of 93% is above the target of 85%, suggesting growth in the sprint cycles. Continued support and resources for teachers may help ensure that most future sprint processes are completed on time and effectively.

The Guarding Minds Survey, scheduled for deployment in the 2024-25 school year, will provide critical insights into staff well-being and areas needing attention. This data will help shape

future initiatives aimed at improving both teacher wellness and their collective impact on student success.

The NESD's strategic focus on student belonging, well-being, and teacher engagement is showing positive progress, particularly among younger students and in teacher sprint participation. However, gaps in older students' sense of belonging, well-being, and intellectual engagement highlight the need for targeted interventions. Staff efficacy and well-being data will be pivotal in guiding future improvements. The division is well-positioned to make strides towards its goals with continued focus on these key areas.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

The NESD focused on improving student outcomes by enhancing instruction and assessment through targeted professional development and system-wide support. In alignment with the NESD strategic plan, the division prioritized building assessment leadership and instructional capacity at both the classroom and school administrator level.

Key initiatives included:

- Professional Learning for Leaders and Teachers: Administrators received professional development to align their work with the strategic plan, ensuring consistent instructional leadership across the division. Classroom pillar professional development was designed and delivered by coordinators, with clear expectations and support provided through modules. This ensured consistency in teaching practices across schools.
- Instructional Professional Development Sprints and Feedback: Teachers engaged in 4 cycles of focused professional learning sprints aimed at promoting continuous growth in instructional practices. Administrators provided support with goal development and peers provided observational and reflection support. Sprint goals are chosen within a professional learning framework designed to improve teaching strategies and student learning outcomes.
- Refined Assessment Practices: The Assessment and Reporting Administrative Procedure and Handbook were updated and made easily accessible to staff. The consolidation of Student Learning Conference (SLC) resources on simplified access to essential materials, fostered clarity and consistency in assessment practices.
- Collaborative Instructional Leadership: Division and school-based instructional leaders collaborated on key initiatives such as K-3 Math, ELA 9 Writing, and Sprint Leads. This collaborative approach ensured that assessment practices and instructional strategies were aligned and effective.
- Assessment and Reporting Tools: The NESD developed an Assessment Reporting Calendar and supporting documents to guide assessment practices, including conversation starters to facilitate reflective conversations on student learning. Schools set specific goals for enhancing assessment practices, particularly in the use of gradebooks and meaningful comments to support student progress.

- **Family Engagement:** To promote transparency and consistency, the NESD created Assessment and Reporting Guidelines for teachers and administrators, along with a Family Guide to ensure clear communication with families regarding assessment expectations.
- **Support for School-Based Teams:** The NESD Assessment Hub website was established as a central resource for administrators and assessment lead teachers, providing access to tools and strategies to improve school-based assessment practices. School-based action plans allowed for differentiated approaches to professional learning and instructional improvement, tailored to the unique needs of each school.

Through these initiatives, the NESD ensured that teachers and administrators had the resources, support, and training needed to strengthen instruction and assessment, leading to improved student outcomes across the division.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

- Ensured all school-based administrators, counsellors and outreach workers have mental health first aid.
- Engaged NESD educational staff, students, and community members in training on the psychodynamics of social media- presented by Madison Cameron. The focus was on the impact of social media and on nurturing safe and positive connections.
- Provided school-based administrators with self-regulation boosters at Admin Council.
- Provided school-based administrators with exemplars and resources for their school’s enhancing well-being plans.
- Provided a repository of resources for teachers to use when teaching self-regulation and strategies for enhancing well-being.
- Embedded well-being and self-regulation practices within existing NESD processes such as Professional Assault Response Training, Response to Intervention, Behaviour Support Plans, and Positive Behaviour Interventions and Supports.
- Incorporated enhancing well-being and self-regulation practices within staff onboarding- specifically for new teachers and educational associates.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

To strengthen family and caregiver engagement from the start of a child's education, the NESD updated and refined its Student-Led Conference (SLC) Handbook in 2023-24. This revision clarifies how students, parents, and teachers can effectively participate in Student-Led Conferences.

A key priority for the NESD in 2023-24 and beyond is further enhancing family engagement while empowering students to reflect on their learning journey. Through the Edsby platform, students and parents/caregivers are encouraged to engage in reflective learning conversations via messaging, Learning Story, or Gradebook. NESD teachers received professional development and were required to provide meaningful opportunities for students to digitally document their learning using these tools. This approach ensures families and caregivers have regular, authentic insights into their child's learning progress.

To support graduation planning and career pathways, the NESD hosted its annual Career Fair in October, where Grade 10 and 11 students connected with local businesses, professionals, and post-secondary institutions. Additionally, a career learning continuum for Grades 7-9 was developed to maximize the use of the myBlueprint Career Planner, an online tool that complements career and work exploration curriculum outcomes.

Priority Action: Actualize the vision and goals of Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

The NESD continued its commitment in 2023-24 to actualizing the five goals of Inspiring Success: First Nations and Metis PreK-12 Education Policy Framework through strategic aligned actions.

- **Goal #1 - All Learners Demonstrate Knowledge and Understanding of the Worldviews and Historical Impact of First Nations and the Metis Nations:**

- In 2023-24 the NESD promoted school and division-wide engagement in Orange Shirt Day, National Aboriginal Day and Red Dress Day. A three-year strategic plan was also devised to have all NESD staff experience a division initiated cultural learning experience (ie; blanket experience).

As per NESD Administrative Policy, Land Acknowledgements were a requirement at the beginning of the school day and the same practice became an expectation at the start of all NESD sponsored meetings and public events.

- **Goal #2 - Equitable Opportunities and Outcomes for First Nations and Metis Learners:**

- The NESD partnered with the Saskatchewan Teachers Federation Professional Learning unit in 2023-24 to co-construct a three-year strategic professional development plan devoted to anti-oppressive/anti-racist education and re-positioning in support of moving staff from a lens of privilege to one of equity. It is the intention of the NESD that such vital work will assist in fulfilling similar outcomes as those being met by LP Miller High School as a Following Their Voices school in its second year of sustainability.

- **Goal #3 - Shared Management of the Provincial Education System by Ensuring Respectful Relationships and Equitable Partnerships with First Nations and Metis Peoples at the Provincial and Local Level:**

- Preliminary steps were taken in 2023-24 to establish a NESD Elders Council. Eventually, the intended role of the Elders Council will be to advise the NESD Board in its continued commitment to Indigenous Ways of Knowing and Truth and Reconciliation.

Invitational Shared Services Initiative (ISSI) partnerships with James Smith Cree Nation and Kinistin Saulteaux Nation also continued in 2023-24 with a commitment to providing on-site supports to FNMI students living on reserve and attending provincial schools. Relationships built through ISSI partnerships have proven invaluable to the NESD in its work to ensure that indigenous perspectives

and ways of knowing shape the learning experiences for all NESD students and staff.

- **Goal #4 - Culturally Appropriate and Authentic Measures that Foster Improved Educational Opportunities and Outcomes:**

- The continued gracious donation of Love Land to provide students with land-based learning opportunities resulted in more than 500 NESD students and 75 staff members participating in Indigenous teaching and practices in an authentic learning environment. Support for teachers in meeting FNMI curricular outcomes was further enhanced with continued access to NESD's Kokom Gathering; a NESD online resource of FNMI lessons and authentic teachings.

Preparation also commenced in support of a four-year teacher professional development plan devoted to cross-curricular integration of K-9 Treaty Essential Learnings in NESD classrooms.

- **Goal #5 - First Nations and Metis Languages and Cultures are Valued and Supported:**

- Capacity building of Indigenous Education Lead (IEL) teachers was enhanced in all schools for 203-24. IELs were tasked with honoring the Truth and Reconciliation Commission (TRC) Calls to Action, enhancing Indigenous Ways of Knowing, and Incorporating Treaty Education and Land Based Learning into their schools and classrooms.

From a language perspective, Nakawe language bundles were created in 2023-24 to support the inaugural delivery of Nakawe 10 at Tisdale Middle & Secondary School in 2024-25.

Community Partnerships

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

On April 22, 2024, the NESD and Kinistin Saulteaux Nation renewed their Invitational Shared Services Initiative (ISSI) partnership to November 30, 2027. This partnership, known as Kīnawind (*Ours*), is grounded in our shared belief that academic success is important, within a holistic model honouring Saulteaux culture and promoting success through multiple paths. Youth in Grade 9-12 transition from their home community at Kinistin Saulteaux Nation to attend school at Tisdale Middle and Secondary School. Our shared vision is to create safe, inclusive and responsive learning experiences for the success of all students. Our priority is to ensure Kinistin Saulteaux Nation Elders and Knowledge Keepers are connected in meaningful ways with curriculum-based learning experiences and relationship-based projects.

The ISSI partnership between East Central First Nations Education Partnership (ECFNEP) (James Smith Cree Nation), NESD, and SaskRivers Public School Division (SRPSD) allows for the establishment of a Student Mentor who is devoted to advocating, supporting, and mentoring James Smith students attending NESD and SRPSD provincial schools as well as those on reserve. Through a Trauma Informed approach, the ISSI Mentor support James Smith students to overcome barriers currently inhibiting them from attending, participating, and achieving their academic goals.

On May 25, 2023, the NESD signed an education services agreement with the East Central First Nations Education Partnership (ECFNEP) and the Saskatchewan Rivers Public School Division (SRPSD). The agreement formalized a tuition agreement between the ECFNEP and the public school divisions, but more importantly established a collaborative commitment amongst all three organizations to support the education of James Smith Cree Nation students on and off reserve.

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

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

In January of 2019, a Memorandum of Understanding (MOU) was signed between the North East School Division and the Saskatchewan Health Authority (SHA). The agreement continued to provide valuable opportunities for each agency to share mandates and priorities that were resulting in shared strategic planning. The processes outlined within the MOU that both schools and SHA personnel must adhere to when providing shared service delivery also continue to produce optimal results.

On May 1st, 2023, the North East School Division signed a MOU with Dr. Verna St. Denis and Dr. Richard Katz. The NESD celebrates the third year of the agreement to utilize Love Land as a land-based location for student learning. Further development was made to improve student learning and accommodation while visiting the area.

The NESD continued the work established on December 17, 2018, when the NESD signed the Northeast Community Threat Assessment and Support Protocol with the Ministry of Corrections, Policing and Public Safety, the Ministry of Social Services, Child and Family Services, the Royal Canadian Mounted Police, Saskatchewan Health Authority and Suncrest College. This protocol supports collaborative planning among community partners to reduce violence and promote safe and caring learning environments for educational institutions in the Northeast. It fosters timely sharing of information about students who pose a risk for violence towards themselves or others, which results in proactive interventions in response to the needs of the whole student. We continue to look to expand this protocol to include our Band schools in the area.

The North East School Division continues to work in partnership with the 0-5 North East Early Years Network (previously named 0-3 North East Early Years Taskforce). The network continues to share North East early years data, share information about early childhood events or programs in the region, and foster early literacy and awareness programs. The network continues to follow the five pillars of the Saskatchewan Early Years Plan.

On February 28, 2023 the NESD Board of Education passed a motion to accept the role of the accountable partner for the newly announced Early Years Family Resource Centre (FRC) in Tisdale. The Management Committee for the FRC includes other community partners such as Saskatchewan Health Authority, North East Newcomers, North East Early Childhood Intervention Program, Tisdale Daycares, Kids First Regional and the Town of Tisdale. The Tisdale & Area Early Years Family Resource Centre officially opened their new space in May 2024.

The Partners to End Poverty collaboration in northeast Saskatchewan works to eliminate poverty and promote community involvement. Together with the Ministry of Social Services, Saskatchewan Health Authority, North East Outreach Support Services, and the Salvation Army, the NESD supports the overall mission, to create an environment where everyone can actively engage in economic and social activities while sustaining a livelihood. With aims to raise awareness about poverty and implement effective strategies, the partnership collaborates with and extend past the communities of Melfort, Nipawin, and Tisdale, to prioritize access to housing, transportation, literacy supports, and social inclusion. The NESD contributed to the partnership by playing a crucial role in raising awareness of poverty-related issues, targeting

student literacy intervention supports, supporting student and family food security and reducing school attendance barriers.

NESD partners with various agencies, including the Saskatchewan Health Authority, as well as other community agencies including the Salvation Army, Suncrest Regional College, and the Melfort Food Bank to ensure effective Child Nutrition programs. This collaboration involves program coordination, food preparation, and optimal use of resources like space and staff.

NESD collaborates with the Saskatchewan Health Authority's Population Health Promotion for a Northeast Area Kids Kitchen Committee program, focusing on students in grade 5-6 to promote cooking and nutrition skills. These efforts underscore NESD's dedication to the well-being of our students, aligning with the Saskatchewan Governments' approach outlined within *Nourishing Minds: Eat Well – Learn Well – Live Well (2019)*.

To collaboratively support students with intensive and complex needs, the NESD continued to engage when needed, with various branches in Saskatchewan Health Authority, including Autism Services, Mental Health, and Social Services inclusive of Community Living Service Delivery, Cognitive Disability Strategy, Child and Family Services, and Inclusion Saskatchewan.

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Carrot River Valley School	Kindergarten to grade 12 replacement school	Building construction, sitework, furniture and equipment and computer hardware	7,580,994
L.P. Miller Comprehensive School	Roof replacement	Replace sections of the roof	933,611
Tisdale Middle and Secondary School	Roof replacement	Replace sections of the roof	1,153,919
Various schools	Smaller projects	Completion of a video security system, boiler replacement and upgrade of dust collector in wood shop	122,933
Total			\$9,791,457

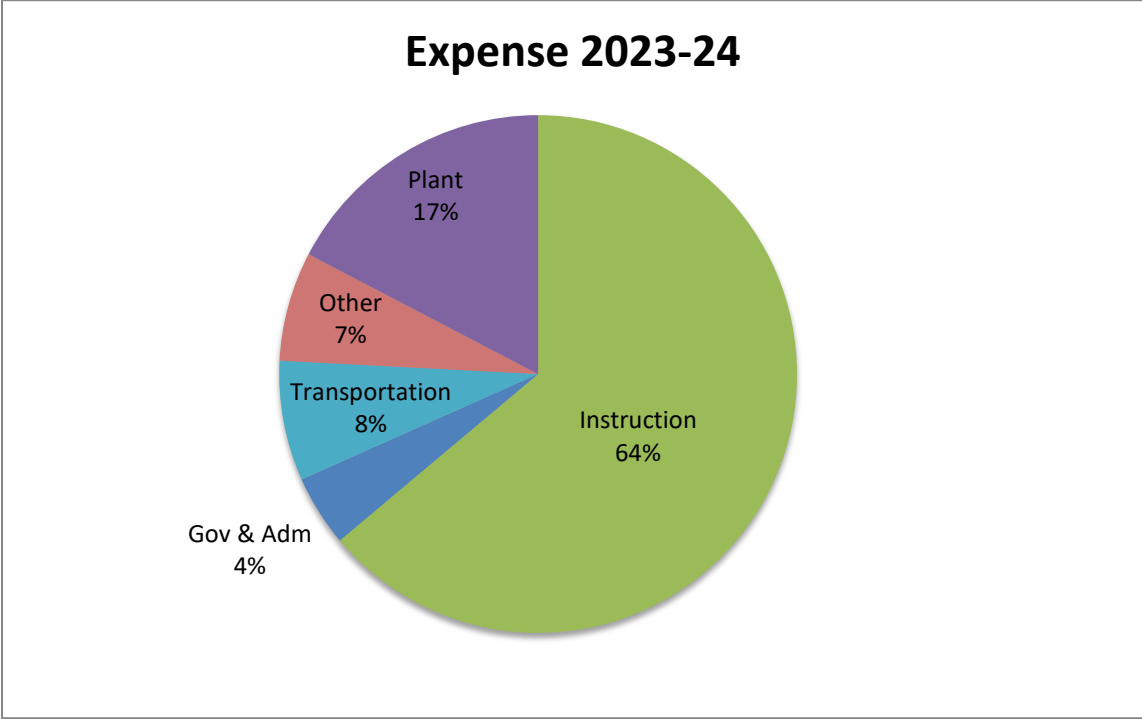
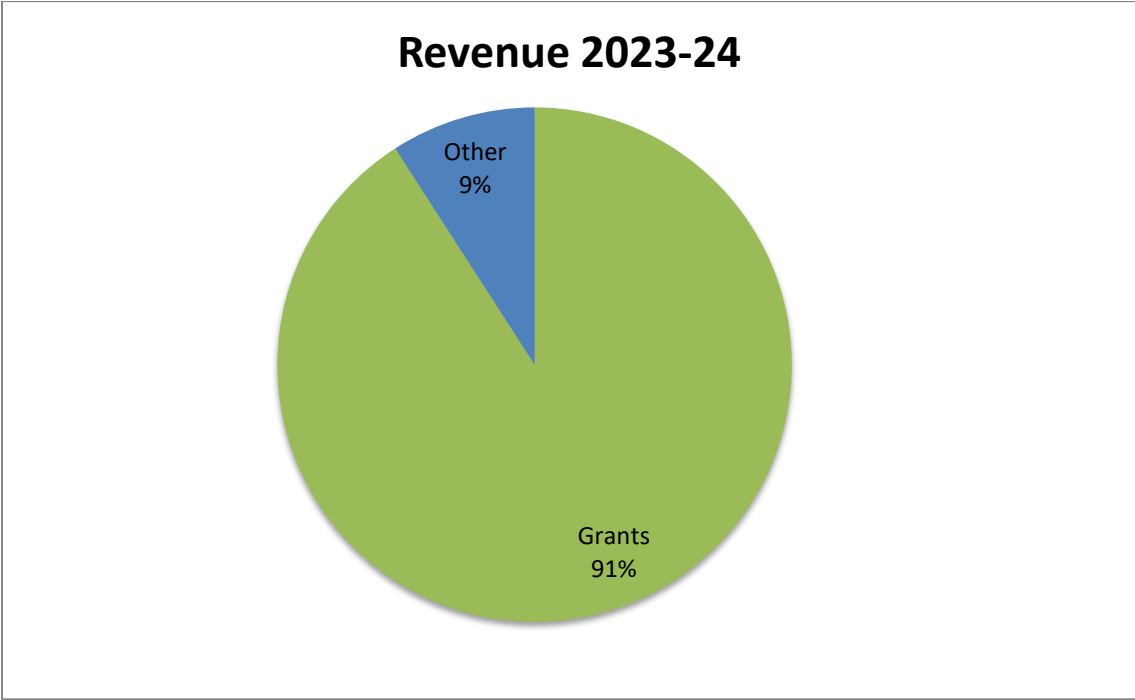
Transportation

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

In 2023-2024 the North East School Division operated its own transportation service and owned a fleet of 87 buses, (68 route buses and 17 spares), of various sizes. In addition, the school division utilized taxis and/or wheelchair accessible vans in Hudson Bay, Melfort, Nipawin, and Tisdale to provide transportation for some special needs students.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Grants	66,488,617	65,197,032	77,699,125	(1,291,585)	-2%	
Tuition and Related Fees	498,066	523,017	406,944	24,951	5%	1
School Generated Funds	1,147,499	1,684,760	1,298,969	537,261	47%	2
Complementary Services	843,732	866,778	830,679	23,046	3%	
External Services	838,655	766,898	935,797	(71,757)	-9%	3
Other	2,007,700	2,694,847	1,439,710	687,147	34%	4
Total Revenues	71,824,269	71,733,332	82,611,224	(90,937)	0%	
EXPENSES						
Governance	281,000	238,007	251,376	(42,993)	-15%	5
Administration	2,808,936	2,779,287	2,607,381	(29,649)	-1%	
Instruction	44,504,122	43,415,983	42,509,315	(1,088,139)	-2%	
Plant	12,234,112	11,786,433	9,985,848	(447,679)	-4%	
Transportation	5,327,152	5,095,930	5,270,192	(231,222)	-4%	
Tuition and Related Fees	149,420	161,871	124,640	12,451	8%	6
School Generated Funds	889,601	1,364,055	1,116,130	474,454	53%	7
Complementary Services	1,707,279	1,700,248	1,570,534	(7,031)	0%	
External Services	905,075	1,169,951	666,603	264,876	29%	8
Other Expenses	246,983	246,932	291,272	(51)	0%	
Total Expenses	69,053,680	67,958,697	64,393,291	(1,094,983)	-2%	
Surplus (Deficit) for the Year	2,770,589	3,774,635	18,217,933			

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

Note	Explanation
1	There were international students enrolled at the school division in 2023-24. This was not expected at budget time.
2	Variance due to more fundraising activities than planned during budget development.
3	Received the 2023-24 Invitational Shared Services Initiative partnership grant payments in 2022-23.
4	Donations made to school playground equipment that were not anticipated at budget time. Interest income was higher than anticipated at budget time due to an increase in the interest rate.
5	The Board participated in less professional development than estimated in the budget. There was one less trustee in 2023-24 and this was not expected at budget time.
6	One more student enrolled in the Adult Basic Education course at Suncrest College than anticipated in the budget.
7	Variance due to more fundraising activities than planned during budget development.
8	The expenses of the Tisdale Early Years Family Resource Centre were more than expected at budget time. The Family Resource Centre is fully funded by the province.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
BANK, KATHRENE	12,457	2,207		2,219			16,793
GRAHAM, KEVIN (1)	11,843	848		781			13,472
HANSON, SHERRI	11,649	1,150		538			13,338
KELSEY, DUSTIN	10,538	1,284					11,822
KIDNEY, LORI (2)	15,683	927		1,948			18,558
KWIATKOWSKI, TED	9,152	1,263		1,638			12,054
WALDNER, TYSON (3)	1,311						1,311
WALTON, MARLA (4)	14,619	1,477		3,087			19,184
TOTAL	87,254	9,156		10,121			106,531

- 1) Board Chair until November 21, 2023
- 2) Board Chair effective November 21, 2023
- 3) Board member until October 24, 2023
- 4) Vice chair

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
AASEN, JORDAN P.	\$92,738
ADAIR, KATRINA A.	79,422
ALLEN CORBETT, JODI	105,641
ANDREAS, CORA	95,547
ANDRIS, KELLY L.	91,065
ANTHONY, AMANDA	90,800
APRIL, DANIELLE L.	90,637
ARCHDEKIN, KATELYN R.	115,236
ARMIT, ALEXIS C.	100,463
ARMSTRONG, APRIL D.	90,916
ARMSTRONG, DEAN M.	95,047
ARMSTRONG, SHERRI L.	90,765
ATKINGS, TODD S.	90,333
BACKSTROM, MARK	55,484
BARON, JOSHUA	62,140
BATIUK, KENDRA M.	82,747
BATIUK, MICHELLE	90,637
BEAR, CODY A.	72,240
BEECHER, ALISON M.	104,254
BENISH, CAROL T.	57,075
BEUKER, KERRI	95,467
BIESENTHAL, TANYA S.	143,598
BINNING, DESIREA D.	95,453
BINSFELD, CAITLIN A.	50,977
BISCHOFF, KEITH	95,957
BITTMAN, VALERIE	90,845
BLANDIN, KATELIN M.	83,088
BLEICH, KAREY	95,047
BLOOM, CORY	95,472
BLOSKI, DANIEL T.	100,527
BOHACHEWSKI, RENATA	95,175
BOROWETZ, LEANN	95,047
BOUGHEN, KENT	56,711
BOURGEOIS, ADRIAN	90,637
BOWMAN, JOSIE D.	62,037
BOWMAN, KEGAN T.	70,392
BRACKEN, KRISTA	95,143
BREZINSKI, CHANTEL	90,701
BRINKLOW, LEEYAN	91,006

Name	Amount
BRINKLOW, SCOTT	94,542
BROECKEL, JACQUELINE D.	102,029
BROTHWELL, KRISTY S.	94,543
BUELOW, KOURTNEY D.	62,872
BURIANYK-NOEY, ANNA MARIA	90,878
BURTNICK, MARGUERITE	103,729
CALOW, CARINA R.	95,047
CALOW, GRAHAM M.	116,297
CAMPBELL, ERIN J.	90,637
CARLSON, JANELLE	60,636
CARLSON, MERCEDEZ M.	62,273
CARLSON, NATHEN K.	95,349
CARR, CARNIE L.	91,046
CARRIER, KEENAN R.	80,301
CARSON, SARI C.	111,325
CARTER, JENNIFER L.	95,143
CHABOT, KATHY	106,437
CHAPMAN, KEITH	129,597
CHATFIELD, SHELBY J.	80,748
CHEREPUSCHAK, TEDI R.	62,878
CHETWYND, STEPHEN H.	63,117
CHORNEY, DEBBIE	91,165
CHUDYK, CHRISTOPHER W.	119,485
CHYZ, JENNIFER L.	79,810
CLARK, JERAMIE R.	82,117
COMFORT, ANGELIN	91,131
COMFORT, GRAHAM	110,025
CORRIGAN, JAYSON J.	90,749
COTE, DIANE	90,669
CRAGG, MICHELE M.	69,068
CRANCH, SHANNON M.	74,899
CROSS, MACKENZIE	72,730
CUMMINGS, PAMELA D.	95,736
CURREY, COLLEEN	93,325
CURRY, JUDY	65,314
CURTIS, CHARLOTTE D.	90,755
DABEK, SYDNEY	77,370
DANBERG, STACEY	90,701
DANCEY, TYLER J.	70,059

Name	Amount
DANDERFER, BAILEY J.	74,265
DAVIDSON, JOANNA	90,765
DAVIDSON, TREVOR	113,776
DAY, YVONNE	118,701
DELORME, CHANTELE M.	82,607
DELORME, NICOLE A.	91,284
DEMMANS, BLAINE	91,242
DEMMANS, LEAH M.	90,749
DESROSIERS, TIEGAN S.	55,497
DICKIE, TRACY	95,567
DINSDALE, KIRSTEN L.	116,858
DOTSCHKAT, SHAWN	60,005
DOUCETTE, TANYA V.	100,853
DROHOMERESKI, GEORGIA L.	88,334
DUCHSCHERER, KEVIN L.	95,127
EBERLE, DONNA M.	144,198
EGGERMAN, RAIME E.	97,590
EKREN, SHELLY A.	64,095
ERNST, ERIN L.	104,604
EWANUS, CHELLY	82,020
EWERT, MELISSA C.	60,030
FAFARD, MARIE Y.	90,717
FAHLMAN, KRYSTAL T.	95,143
FARWELL, ANDREW	110,077
FAST, SAMANTHA R.	63,375
FAYE, DARLA A.	95,324
FENTON-IRVING, LESLIE	90,763
FIDELACK, KARA K.	88,557
FOLDEN, PAMELA L.	60,541
FRANKS, SYDNEY A.	78,860
FREDSBERG, SHERRY L.	60,541
FRISWELL, CRAIG H.	84,943
FROEHLICH, CORY	163,849
FROEHLICH, KEVIN B.	100,651
FROEHLICH, KRISTEN E.	103,467
GARINGER, TRISHA C.	91,051
GEL, LOUISE	116,457
GENDALL, JEFFERY	91,269
GENDALL, JILL	60,121
GENGE, BRADLEY M	82,339
GERICH, CHANDRA	122,595

Name	Amount
GERWING, LANE C.	79,537
GISI, KIM D.	95,892
GOLDSWORTHY, GEOFFREY C.	113,722
GORDON, ASHLEY D.	92,049
GORDON, MICHELLE C.	90,717
GORKOFF, WARD A.	84,045
GRABILL, DARREN C.	95,047
GRANDFIELD, CHARLOTTE	91,051
GRANDFIELD, JAMIE R.	50,654
GRASSING-REINE, JANINE M.	71,135
GRAY, DONALD	98,558
GRAY, JODEE R.	95,553
GREIF, NICOLE	100,849
GRIFFIN, RHONDA E.	91,242
GULKA, MICHELLE	108,755
HADWEN, KAREN	100,463
HADWEN, MICHAEL	95,294
HAIGHT, RYAN	95,127
HARBOR, JASON	97,527
HAYES, ANDREA	93,184
HAYWARD, COLETTE	95,204
HAYWORTH, SHERRY	91,542
HEAVIN, RACHELLE	83,909
HEFFERNAN, BRITA	90,852
HEFFERNAN, JAMES W.	52,997
HILL, JUNE	96,448
HOBBS, ASHLEY D.	77,162
HOBBS, JOCELYN A.	89,591
HOBBS, RILEY M.	87,292
HOENMANS, MELISSA R.	90,760
HOFFMAN, NADINE	91,295
HOFFUS, KESHIA D.	57,127
HORDOS, CARLA M.	90,765
HORN, THOMAS R.	53,595
HUFNAGEL, ARDIS	91,003
HUFNAGEL, ERIC	186,775
HUFNAGEL, KATY J.	73,132
IRVING, STACEY	103,034
JACOBSON, WARREN	91,487
JANZEN, CHRISTINA	101,963
JANZEN, DEAN	92,440

Name	Amount
JENSEN, SHEILA	95,143
JOHNSON, DAWN	90,653
JOHNSON, TENILLE J.	114,420
JOHNSTONE, LINDSAY	90,733
JOHNSTONE, TIM E.	91,954
KADACHUK, TEKLA	90,833
KAWA, SYDNEY J.	58,970
KELLINGTON, KATHRYN J.	100,987
KELLINGTON, PAMELA	90,930
KENDALL, DAVID W.	81,604
KENDRICK, ERIK A.	117,669
KENDRICK, RACHELE T.	115,736
KERR, RANDY	161,795
KEZEMA, BEVERLEY	116,009
KEZEMA, GEORGE M.	51,919
KIRKLAND, MACKENZIE E.	64,271
KIVERAGO, HUNTER	60,928
KLENK, TRACIE	52,791
KNUTT-MIELKE, LESLIE	95,127
KOCUR, ALEECE D.	71,156
KOHL, JOCELYN	62,969
KOHLER, VANESSA A.	90,685
KOZAK, STACEY J.	90,637
KOZUN, DWIGHT	73,414
KOZUN, TRENT A.	72,328
KUBAT, DENNIS L.	90,637
KUNZ, ERIKA L.	91,142
KURBIS, RENEE L.	95,175
LAIR, STACY A.	220,000
LAM MA, JORDAN S.	95,047
LAMBERT, NICOLE	78,040
LANG, NAOMI D.	57,254
LARSON-WEINERT, KATELYN J.	97,782
LEBLANC, TASHA E.	73,729
LECHLER, GINA M.	77,587
LECUYER, KYLA B.	71,169
LEDGER, KAYLA J.	51,984
LEE, KRISTIN	95,415
LINNELL, KELLY L.	70,300
LITTLE, KANDACE R.	69,783
LOCKWOOD, SHELLEY	103,511
LONG, CARA	90,763
MACFADDEN, SARAH	95,047

Name	Amount
MADSEN, LEAH	96,047
MAHUSSIER, ASHLEY W.	90,804
MAMER, ANTHONY J.	83,652
MAMER, BONNIE	90,765
MAREE, LESLEY E.	90,749
MARKOWSKY, TRISH K.	96,129
MARKWART, ERICA	95,111
MARTIN, ALEXANDRIA A.	51,176
MASON, DEBRA L.	90,749
MCFARLANE, MELISSA R.	96,745
MCINTYRE, TREVOR	115,914
MCKAY, REGAN G.	90,956
MCKEE, NICOLE	95,047
MCLEOD, WANDA M.	184,470
MCNAB, SHIRLEY L.	95,579
MCPHEE, MIRANDA T.	68,813
MESSER, CARMEN	124,429
MIELKE, DANIEL	112,421
MILLER, BREANNE K.	76,675
MILLETTE, DANIEL	57,276
MOHR, PENNY	105,254
MORGAN, BRYAN J.	143,598
MORRIS, BRENNAN L.	70,481
MOSER, AMANDA J.	91,693
NAKONECHNY, CATHIE	91,178
NESBITT, BLAIR W.	95,175
NESBITT, KENDRA D.	105,094
NEUFELD, SHAY V.	83,530
NEUFELD, SHELDON D.	75,577
NORUM, SANDRA	116,324
NORUM, TREVOR	115,443
NYSTUEN, LISA J.	110,510
OBBERG, JODY M.	53,631
O'DRISCOLL, DAYNA	115,736
OFUKANY, BRIAN	95,111
OLFERT, CANDACE	91,471
OLFERT, MICHAEL T.	95,278
OLSON, ALLYSSA M.	86,914
OLSON, MARVIN	50,632
OPP, THERESA R.	90,854
OROSZ, ALICIA A.	93,956
OSECKI, ASHLEY	85,209
OSECKI, NICOLE B.	91,392

Name	Amount
PAINCHAUD, DAVID	133,586
PALANIUK, CARRIE-LYN J.	96,255
PALMER, SERENA L.	90,733
PANCHYSHYN BERIGUETE, CANDACE	105,269
PARENTEAU, CONNIE R.	91,326
PATCHIN, PAULETTE	90,685
PERRAULT, LORIE	58,947
PETERSON, JEFFREY	115,992
PIERLOT, CARTER J.	65,351
PIERLOT, SHELLEY	120,334
PILLING, LISA M.	88,975
PIPKE-PAINCHAUD, STEPHANIE	115,443
PLANT, SUSAN	166,406
POLLON, JILL M.	100,559
POMPU, DARRELL	95,159
PRALL, LANA	91,670
PRESTON, CASEY J.	50,586
PREVOST, JACKIE	90,793
PUETZ, TRENA C.	60,541
QUINTAINE, LYNN J.	57,196
RANDALL, CASEY R.	82,044
RANN, VANESSA	90,669
REED, KALEN R.	71,158
REIMER, SHERI M.	95,127
REMPEL, JULIE L.	73,959
RICHARDSON, SHAWN W.	78,916
RILEY, BROCKSTON J.	76,048
ROGERS, DAVID	101,809
ROMANIUK, GREG A.	83,992
ROSVOLD, LORI D.	100,575
RUDD, JUDITH	92,435
RUSHBY, ANDREW I.	110,074
RUSSELL, DAVID J.	95,127
RUTLEY, STEPHANIE	120,557
SALISBURY, KIMBERLY R.	73,651
SCHARFENBERG, MCKAILA D.	77,118
SCHEIDL, AMY L.	65,647
SCHEIDT, RAQUEL A.	95,143
SCHELLENBERG, AMBER	63,398
SCHMALTZ, CORY	94,283
SCHMIDT, AMANDA L.	95,047
SCHMITT, JOANNE M.	78,920

Name	Amount
SCOTT, JONATHAN A.	100,743
SEGOVIA, CHANTELE E.	53,522
SHEMROCK, KRYSTA L.	95,592
SHOLTER, JANESEA	90,637
SHWETZ, HEATHER D.	184,470
SIMONEAU, SHAROLYN	90,226
SIMONS, CARMEN	90,875
SIMONS, MICHAEL	63,079
SISSON, MELISSA	71,135
SJOVOLD, CAROLINE	91,241
SKLAPSKY, DARLA C.	95,143
SKLAPSKY, RYAN	83,642
SMITH, GILLIAN	74,670
SMITH, KEVIN	100,519
SMOKE, PATRICK W.	113,220
SORESTAD, SCOTT	92,133
SPEDDING, CARRIE	92,076
STADNEK, NICOLE L.	129,142
STAPLES, ALEXA M.	71,978
STECIUK, RANDY W.	119,622
STECIUK, VENESSA	91,542
STEIESTOL, LORELLE	91,049
STENE, KEVIN C.	110,156
STEVENS, SHERI	98,907
STULL, TRINA L.	50,461
SYLVESTRE, ALICIA E.	90,701
TAYLOR, SUSAN L.	90,743
THIESSEN, DALLAS W.	109,332
THOMPSON, HEATHER	90,637
THORNTON, LINSEY	95,289
THORNTON, NATASHA	90,697
TIGANOV, INGA	90,637
TILFORD, TYLER B.	84,158
TRITES, BRAYDEN M.	79,811
TUFFS, SARA E.	63,607
UMPHERVILLE, HELMER	95,262
UNRUH, ROBERT F.	90,425
USSELMAN, REANNE	120,859
VALLEAU, KELLI L.	85,406
VECCHIO, MEGHAN J.	91,997
VEENSTRA, CAMERON	73,976
VISHLOFF, DAVID	83,598
WAGNER, CAMERON	69,539

Name	Amount
WAGNER, MORAG J.	104,356
WALDNER, ANNE-MARIE M.	81,532
WALLEN, KAYLYN D.	83,064
WALLINGTON, MELISSA D.	108,467
WALTERS, TORI D.	53,475
WANG, ZHIDONG	63,143
WARNOCK, VANESSA L.	52,742
WASSILL, CAMRYN D.	59,094
WAGNER, MORAG J.	104,356
WALDNER, ANNE-MARIE M.	81,532
WALLEN, KAYLYN D.	83,064
WALLINGTON, MELISSA D.	108,467
WALTERS, TORI D.	53,475
WEBSTER, MEGAN J.	86,874
WEHRKAMP, GARRETT B.	90,637
WHITE, MELISSA	85,743

Name	Amount
WILL, REBECCA	100,559
WILLERTON, KRISTIN L.	115,236
WOOLSEY, RYAN	93,154
WORSLEY-MCCLELLAND, DENISE	94,347
WRUBLESKI, CHANTELE L.	85,171
WRUBLESKI, DWIGHT D.	100,575
YELLE, SCOTT	91,773
YORK, DANELLE L.	50,278
YOUNG, REANN E.	90,685
YURKOWSKI, KEVIN	50,734
ZELINSKI, BRITTANY	78,825
ZENNER, COURTNEE D.	69,051
ZENNER, GAIL	100,634
ZENNER, JEFFERY B.	143,598
ZENNER, TRIKI L.	55,089

Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
SUNCREST	168,815

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
1 STOP PLAYGROUND LTD.	122,901
ACTION OFFICE INTERIORS	182,401
AODBT	219,886
AON CANADA INC.	618,496
ANB DRIVING SCHOOL LTD	51,840
BOW WOOD CABINETS SYSTEMS	115,750
CANADIAN RECREATION SOLUTIONS	436,970
CDW CANADA CORP	483,373
CHARTER TELECOM INC.	117,638
CITY OF MELFORT	62,635
CONCEPT 3 BUSINESS INTERIORS	62,896
DESTINY'S DRIVING SCHOOL	97,072
EAST CENTRAL FIRST NATION EDUCATION AUTHORITY	80,000
ELLIS EARTHWORKS	100,611
FEDERATED CO-OPERATIVES LTD.	1,076,511
FRONTLINE TECHNOLOGIES GROUP	50,316
HBI OFFICE PLUS	91,711
HITECH PAINTING & CONTRACTING	97,174
HOWES ROOF CONSULTANTS INC.	51,240
INLAND AUDIO VISUAL LTD.	76,525
INSIGHT CANADA INC.	359,516
KINISTIN FIRST NATION	85,528
KONICA MINOLTA BUSINESS SOLUTIONS (CANADA) LTD.	214,467
LAKE COUNTRY CO-OP ASSN. LTD.	130,010
MAXIM TRUCK & TRAILER	126,289
MCKINNON SKID STEER SERVICES	66,861
MELODY MOTORS LTD.	107,537
METRO MECHANICAL INC.	77,892
MIDGARD	69,818

MINERS CONSTRUCTION CO. LTD.	359,292
NORTHEND WAREHOUSING LTD.	101,731
OVER THE TOP ROOFING & EXTERIORS	939,654
PINNACLE DISTRIBUTION INC.	451,133
PRAIRIE NORTH CO-OP ASSN. LTD.	95,781
PRO-TECH INDUSTRIES LTD. / LEGACY BUS SALES	74,125
RMIS ENGINEERING	101,482
SASKATCHEWAN SCHOOL BOARD ASSN.	90,455
SASKTEL	321,021
SASKATCHEWAN WORKER'S COMPENSATION BOARD	144,094
SASKENERGY	605,501
SASKPOWER	1,021,220
SEAL IT UP ROOFING LTD.	1,560,906
SOFTWARE FOR SCHOOLS.CA	64,759
SPARKROCK INC.	87,167
TEN & TWO DRIVER TRAINING	64,580
THORPE BROTHERS LIMITED	79,109
TSA INSURANCE LTD.	114,640
WEBB'S FORD LTD.	71,461
WRIGHT CONSTRUCTION WESTERN INC.	7,466,743

Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
CUPE LOCAL #4875	177,519
MUNICIPAL EMPLOYEES' PENSION PLAN	2,360,882
NORTH EAST TEACHERS' ASSN.	70,443
RECEIVER GENERAL	11,984,946
SASKATCHEWAN SCHOOL BOARD ASSN.	902,967
SASKATCHEWAN TEACHERS FEDERATION	3,418,723
TEACHER'S SUPERANNUATION COMMISION	50,287

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the North East School Division No. 200

School Division No. 2000500

For the Period Ending: August 31, 2024

Wanda McLeod

Chief Financial Officer

MNP LLP

Auditor

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

Saskatchewan 

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.

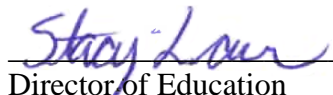
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible 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 26, 2024

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

Opinion

We have audited the financial statements of the North East School Division No. 200 (the "School Division"), which comprise the statement of financial position as at August 31, 2024, 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, 2024, 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.

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.

Independent Auditor's Report *(continued from previous page)*

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 the Trustees of the Board of Education 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 26, 2024

MNP LLP

Chartered Professional Accountants

MNP

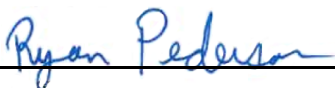
North East School Division No. 200
Statement of Financial Position
as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	19,069,793	21,005,400
Accounts Receivable (Note 7)	1,638,000	3,180,015
Portfolio Investments (Note 3)	1,055,415	1,049,844
Total Financial Assets	21,763,208	25,235,259
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	6,131,508	6,871,974
Long-Term Debt (Note 9)	5,621,266	6,079,363
Liability for Employee Future Benefits (Note 5)	895,200	899,800
Deferred Revenue (Note 10)	23,810	1,029,096
Total Liabilities	12,671,784	14,880,233
Net Financial Assets	9,091,424	10,355,026
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	87,089,616	82,131,088
Inventory of Supplies Held for Consumption	291,805	291,929
Prepaid Expenses	830,911	751,078
Total Non-Financial Assets	88,212,332	83,174,095
Accumulated Surplus (Note 13)	97,303,756	93,529,121

Contractual Rights (Note 16)
Contractual Obligations (Note 17)
Contingent Liability (Note 18)

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, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	66,488,617	65,197,032	77,699,125
Tuition and Related Fees	498,066	523,017	406,944
School Generated Funds	1,147,499	1,684,760	1,298,969
Complementary Services (Note 11)	843,732	866,778	830,679
External Services (Note 12)	838,655	766,898	935,797
Other	2,007,700	2,694,847	1,439,710
Total Revenues (Schedule A)	71,824,269	71,733,332	82,611,224
EXPENSES			
Governance	281,000	238,007	251,376
Administration	2,808,936	2,779,287	2,607,381
Instruction	44,504,122	43,415,983	42,509,315
Plant Operation & Maintenance	12,234,112	11,786,433	9,985,848
Student Transportation	5,327,152	5,095,930	5,270,192
Tuition and Related Fees	149,420	161,871	124,640
School Generated Funds	889,601	1,364,055	1,116,130
Complementary Services (Note 11)	1,707,279	1,700,248	1,570,534
External Services (Note 12)	905,075	1,169,951	666,603
Other	246,983	246,932	291,272
Total Expenses (Schedule B)	69,053,680	67,958,697	64,393,291
Operating Surplus for the Year	2,770,589	3,774,635	18,217,933
Accumulated Surplus from Operations, Beginning of Year	93,529,121	93,529,121	75,311,188
Accumulated Surplus from Operations, End of Year	96,299,710	97,303,756	93,529,121

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	10,355,026	10,355,026	7,466,845
Changes During the Year			
Operating Surplus, for the Year	2,770,589	3,774,635	18,217,933
Acquisition of Tangible Capital Assets (Schedule C)	(11,012,218)	(9,018,625)	(18,849,204)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	11,000	10,883	13,964
Net (Gain) Loss on Disposal of Capital Assets (Schedule C)	(11,000)	(10,883)	24,283
Amortization of Tangible Capital Assets (Schedule C)	4,909,080	4,060,097	3,643,339
Net Acquisition of Inventory of Supplies Held for Consumption	-	124	(50,769)
Net Change in Other Non-Financial Assets	-	(79,833)	(111,365)
Change in Net Financial Assets	(3,332,549)	(1,263,602)	2,888,181
Net Financial Assets, End of Year	7,022,477	9,091,424	10,355,026

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, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	3,774,635	18,217,933
Add Non-Cash Items Included in Surplus (Schedule D)	4,049,214	3,667,622
Net Change in Non-Cash Operating Activities (Schedule E)	(288,046)	(2,031,386)
Cash Provided by Operating Activities	7,535,803	19,854,169
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(9,018,625)	(18,849,204)
Proceeds on Disposal of Tangible Capital Assets	10,883	13,964
Cash Used in Capital Activities	(9,007,742)	(18,835,240)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(1,055,415)	(1,049,844)
Proceeds on Disposal of Portfolio Investments	1,049,844	973,474
Cash Used in Investing Activities	(5,571)	(76,370)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(458,097)	(439,463)
Cash Used in Financing Activities	(458,097)	(439,463)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,935,607)	503,096
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,005,400	20,502,304
CASH AND CASH EQUIVALENTS, END OF YEAR	19,069,793	21,005,400

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, 2024

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 \$895,200 (2023 - \$899,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$59,197,894 (2023 - \$56,435,715) because the actual useful lives of the capital assets may differ from their estimated economic lives.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

- estimated undiscounted asset retirement obligation of \$1,756,277 (2023 - \$1,806,277) because actual expense may differ significantly from valuation estimates.
- Estimated accrued salaries of \$853,906 (2023 - \$Nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

d) Financial Instruments

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

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

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

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

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

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

e) Financial Assets

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

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with 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 provincial grants and other receivables. Provincial grants receivable represent capital grants earned but not yet received at the end of the fiscal year, provided reasonable estimates of the amount can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met and there are no stipulations strong enough to create a liability. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

Portfolio Investments consist of twelve (2023 – twelve) 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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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

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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 1-46 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. Inventory of supplies held for consumption include parts to complete repairs to school buses.

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 (insurance, 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 amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

Long-Term Debt is comprised of a capital loan with initial maturity of more than one year and are incurred for the purpose of financial 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.
- 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.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

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, 2024

j) Accounting Changes

i) PS 3400

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Home Trust Company Due 02/24/2025 2.91%	\$ 48,554	\$ 47,209
Montreal Trust CDA Due 03/31/2025 3.30%	96,234	97,143
Royal Bank of Canada Due 11/03/2025 5.35%	52,348	52,047
Royal Bank of Canada Due 11/24/2025 5.10%	98,730	98,730
RBC Mortgage Corp Due 11/24/2025 5.10%	55,081	55,081
BMO Mortgage Corp Due 11/24/2025 5.10%	98,730	98,730
Bank of Montreal Due 11/24/2025 5.10%	103,575	98,730
Homeequity Bank Due 11/24/2025 5.12%	98,744	98,745
Fairstone Bank Due 02/09/2026 4.25%	102,399	102,398
Peoples Trust Due 02/09/2026 4.25%	102,399	102,398
ICICI Bank Canada Due 03/09/2026 4.38%	102,100	102,112
General Bank of Canada Due 07/27/2026 5.35%	96,521	96,521
Total portfolio investments reported at cost or amortized cost	\$ 1,055,415	\$ 1,049,844

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 87,254	\$ 150,753	\$ -	\$ -	\$ 238,007	\$ 251,376
Administration	2,270,339	473,439	-	35,509	2,779,287	2,607,381
Instruction	38,256,374	4,180,599	-	979,010	43,415,983	42,509,315
Plant Operation & Maintenance	3,598,269	5,792,787	-	2,395,377	11,786,433	9,985,848
Student Transportation	2,474,905	1,991,333	-	629,692	5,095,930	5,270,192
Tuition and Related Fees	-	161,871	-	-	161,871	124,640
School Generated Funds	-	1,364,055	-	-	1,364,055	1,116,130
Complementary Services	1,462,510	226,771	-	10,967	1,700,248	1,570,534
External Services	242,208	918,201	-	9,542	1,169,951	666,603
Other	-	2,699	244,233	-	246,932	291,272
TOTAL	\$ 48,391,859	\$ 15,262,508	\$ 244,233	\$ 4,060,097	\$ 67,958,697	\$ 64,393,291

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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	11	13

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 596,300	\$ 591,300
Current period service cost	41,400	42,200
Interest cost	27,000	24,600
Benefit payments	(47,600)	(42,300)
Actuarial losses (gains)	178,700	(19,500)
Accrued Benefit Obligation - end of year	795,800	596,300
Unamortized net actuarial gains	99,400	303,500
Liability for Employee Future Benefits	\$ 895,200	\$ 899,800

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 41,400	\$ 42,200
Amortization of net actuarial (gain)	(25,400)	(23,900)
Benefit cost	16,000	18,300
Interest cost	27,000	24,600
Total Employee Future Benefits Expense	\$ 43,000	\$ 42,900

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:

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	374	1	375	382
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	\$ 2,817,109	\$ 182	\$ 2,817,291	\$ 2,931,709

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.

Details of the MEPP are as follows:

	2024	2023
Number of active School Division members	427	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	\$ 1,135,318	\$ 1,089,819
School Division contributions for the year	\$ 1,135,318	\$ 1,089,819
Actuarial extrapolation date	<u>DEC/31/2023</u>	<u>DEC/31/2022</u>
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 869,147	\$ -	\$ 869,147	\$ 812,928	\$ -	\$ 812,928
Provincial Grants Receivable	768,853	-	768,853	2,367,087	-	2,367,087
Total Accounts Receivable	\$ 1,638,000	\$ -	\$ 1,638,000	\$ 3,180,015	\$ -	\$ 3,180,015

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 2,061,876	\$ 840,304
Supplier Payments	2,313,355	4,225,393
Liability for Asset Retirement Obligation	1,756,277	1,806,277
Total Accounts Payable and Accrued Liabilities	\$ 6,131,508	\$ 6,871,974

The school division recognized an estimated liability for asset retirement obligation of \$1,756,277 (2023 - \$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 the school division's buildings that contain asbestos materials to determine when the remediation costs may be incurred.

Liability for Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 1,806,277	\$ 1,806,277
Liabilities Settled	(50,000)	-
Asset Retirement Obligations, end of year	\$ 1,756,277	\$ 1,806,277

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2024	2023
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)	\$ 5,621,266	\$ 6,079,363

Future principal and interest repayments over the next 5 years are estimated as follows:		Capital Loan
2025		\$ 702,330
2026		702,330
2027		702,330
2028		702,330
2029		702,330
Thereafter		3,336,067
Total		6,847,717
Less: Interest and executory cost		1,226,451
Total future principal repayments		\$ 5,621,266

Principal and interest payments on the long-term debt are as follows:			
		2024	2023
Principal		\$ 458,097	\$ 439,463
Interest		244,233	262,867
Total		\$ 702,330	\$ 702,330

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Capital projects:				
Future capital project - Donation from Novak Family Foundation	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Total capital projects deferred revenue	1,000,000	-	1,000,000	-
Non-Capital deferred revenue:				
Rental revenue	15,957	10,703	15,957	10,703
Tuition revenue	13,139	13,107	13,139	13,107
Total non-capital deferred revenue	29,096	23,810	29,096	23,810
Total Deferred Revenue	\$ 1,029,096	\$ 23,810	\$ 1,029,096	\$ 23,810

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 Interagency Liaison	Universal Kindergarten Nutrition Program	Universal Snack Program	Mental Health Training	2024	2023
Revenues:							
Operating Grants	\$ 777,807	\$ 78,250	\$ -	\$ -	\$ 10,000	\$ 866,057	\$ 830,679
Fees and Other Revenues	-	721	-	-	-	721	-
Total Revenues	777,807	78,971	-	-	10,000	866,778	830,679
Expenses:							
Salaries & Benefits	732,355	730,155	-	-	-	1,462,510	1,327,115
Instructional Aids	21,363	8,815	-	-	-	30,178	30,297
Supplies and Services	-	59	-	11,220	10,000	21,279	9,489
Non-Capital Equipment	925	377	-	-	-	1,302	2,586
Communications	258	5,698	-	-	-	5,956	4,481
Travel	1,053	22,032	-	-	-	23,085	23,414
Professional Development (Non-Salary Costs)	-	1,923	-	-	-	1,923	2,429
Student Related Expenses	21,444	65,353	20,830	35,421	-	143,048	159,605
Amortization of Tangible Capital Assets	8,634	2,333	-	-	-	10,967	11,118
Total Expenses	786,032	836,745	20,830	46,641	10,000	1,700,248	1,570,534
Deficiency of Revenues over Expenses	\$ (8,225)	\$ (757,774)	\$ (20,830)	\$ (46,641)	\$ -	\$ (833,470)	\$ (739,855)

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:

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

Summary of External Services Revenues and Expenses, by Program	Cafeterias	Invitational Shared Services Initiative	Driver Training	Early Years Family Resource Centre	2024	2023
Revenues:						
Operating Grants	\$ -	\$ -	\$ 213,491	\$ 383,873	\$ 597,364	\$ 805,868
Fees and Other Revenues	117,114	-	-	52,420	169,534	129,929
Total Revenues	117,114	-	213,491	436,293	766,898	935,797
Expenses:						
Salaries & Benefits	169,423	-	-	72,785	242,208	155,835
Instructional Aids	-	-	-	9,633	9,633	-
Supplies and Services	70,252	165,528	213,491	8,352	457,623	506,820
Non-Capital Equipment	109	-	-	5,899	6,008	140
Building Operating Expenses	-	-	-	436,911	436,911	-
Communications	-	-	-	4,252	4,252	-
Travel	462	-	-	815	1,277	691
Professional Development	-	-	-	1,736	1,736	-
Student Related Expenses	-	-	-	761	761	-
Amortization of Tangible Capital Assets	-	-	-	9,542	9,542	3,117
Total Expenses	240,246	165,528	213,491	550,686	1,169,951	666,603
Excess (Deficiency) of Revenues over Expenses	\$ (123,132)	\$ (165,528)	\$ -	\$ (114,393)	\$ (403,053)	\$ 269,194

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 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, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 82,131,088	\$ 9,018,625	\$ 4,060,097	\$ 87,089,616
Less: Liability for Asset Retirement Obligation	1,806,277	-	50,000	1,756,277
Less: Debt owing on Tangible Capital Assets	6,079,363	-	458,097	5,621,266
	74,245,448	9,018,625	4,568,194	79,712,073
Designated Assets (Schedule F)	16,102,744	6,619,137	8,002,258	14,719,623
Unrestricted Surplus	3,180,929	67,998,884	68,307,753	2,872,060
Total Accumulated Surplus	\$ 93,529,121	\$ 83,636,646	\$ 80,878,205	\$ 97,303,756

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 20, 2023 and the Minister of Education on August 31, 2023.

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	
	2024	2023
Cash and short-term investments	\$ 773,424	\$ 731,721
Portfolio investments	30,850	29,740
Total Assets	804,274	761,461
Revenues		
Contributions and donations	41,150	135,593
Interest on investments	26,358	31,576
	67,508	167,169
Expenses		
Scholarships paid	24,695	114,816
Service fee	-	287
	24,695	115,103
Excess of Revenues over Expenses	42,813	52,066
Trust Fund Balance, Beginning of Year	761,461	709,395
Trust Fund Balance, End of Year	\$ 804,274	\$ 761,461

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Operating Agreement between the North East School Division, Suncrest 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, 2051.
- Central Park Library lease shall continue indefinitely, with the facility having a useful life until August 31, 2053.
- Suncrest College space rental at Melfort Unit Comprehensive Collegiate. The lease shall continue indefinitely, with the facility having a useful life until August 31, 2058.
- Town of Hudson Bay operating agreement for the maintenance of the Hudson Bay Community School expiring on August 31, 2040.

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

- Saskatchewan Distance Learning space rental at LP Miller Comprehensive School, expiring on July 31, 2028.

	Operating Agreement for Joint Facility	Central Park Library	Suncrest College	Town of Hudson Bay	Saskatcheawn Distance Learning Corporation
2025	\$ 116,631	\$ 4,016	\$ 91,548	\$ 4,121	\$ 57,000
2026	116,631	4,016	91,548	4,121	57,000
2027	116,631	4,016	91,548	4,121	57,000
2028	116,631	4,016	91,548	4,121	52,250
2029	116,631	4,016	91,548	4,121	-
Thereafter	1,866,096	96,384	1,281,672	45,331	-
Total Contractual Rights	\$ 2,449,251	\$ 116,464	\$ 1,739,412	\$ 65,936	\$ 223,250

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 \$24,242,063, excluding taxes. \$23,840,501 has been billed to date leaving \$401,562 owing on the contract.
- Project management contract for the new school in Carrot River in the amount of \$428,595. \$423,970 has been billed to date leaving \$4,625 owing on the contract.
- Bus contract for the purchase of six school buses in the amount of \$1,038,605. \$Nil has been billed to date as the delivery of the buses did not occur until subsequent to year-end, leaving \$1,038,605 owing on the contract payable.
- Photocopier operating lease obligations of the school division are as follows:

	Konical Operating Lease
Future minimum lease payments:	
2025	\$ 105,072
2026	105,072
2027	26,268
Total Lease Obligations	\$ 236,412

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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

	Waste Bin	Recycling Bin	Total Operating
Future minimum lease payments:			
2025	\$ 16,773	\$ 4,429	\$ 21,202

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

	Waste Bin	Recycling Bin	Total Operating
Future minimum lease payments:			
2025	\$ 15,787	\$ 2,508	\$ 18,295

18. CONTINGENT LIABILITY

The school division has an outstanding claim, and the outcome of the claim is not determinable as at the date of the reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of the settlement, if any, will be charged to expenses in the year in which the amount is determinable.

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 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, 2024, was:

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

August 31, 2024					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 364,082	\$ 217,150	\$ 1,444	\$ -	\$ 145,488
Provincial Grant Receivable	768,853	768,853	-	-	-
Net Receivables	\$ 1,132,935	\$ 986,003	\$ 1,444	\$ -	\$ 145,488

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 maintaining adequate cash balances, budget practices and monitoring.

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

August 31, 2024					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,131,508	\$ 4,375,231	\$ -	\$ -	\$ 1,756,277
Long-term debt	5,621,266	236,282	241,240	2,709,057	2,434,687
Total	\$ 11,752,774	\$ 4,611,513	\$ 241,240	\$ 2,709,057	\$ 4,190,964

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, portfolio investments and long-term debt.

The school division also has an authorized bank line of credit of \$4,900,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2024.

The school division minimizes these risks by:

NORTH EAST SCHOOL DIVISION NO. 200
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

- 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.

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	58,629,037	58,972,950	57,130,858
Operating Grant PMR	1,700,580	1,699,710	1,700,580
Other Ministry Grants	-	162,479	181,791
Total Ministry Grants	60,329,617	60,835,139	59,013,229
Other Provincial Grants	-	-	6,790
Total Operating Grants	60,329,617	60,835,139	59,020,019
Capital Grants			
Ministry of Education Capital Grants	6,159,000	4,361,893	18,679,106
Total Capital Grants	6,159,000	4,361,893	18,679,106
Total Grants	66,488,617	65,197,032	77,699,125
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	498,066	503,309	393,859
Individuals and Other	-	19,708	13,085
Total Tuition Fees	498,066	523,017	406,944
Total Tuition and Related Fees Revenue	498,066	523,017	406,944
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	142,200	139,925	141,071
Fundraising	481,750	751,932	480,415
Grants and Partnerships	204,925	126,848	80,954
Students Fees	185,524	234,771	241,070
Other	133,100	431,284	355,459
Total Non-Curricular Fees	1,147,499	1,684,760	1,298,969
Total School Generated Funds Revenue	1,147,499	1,684,760	1,298,969
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	627,807	627,807	624,154
Other Ministry Grants	202,025	204,500	202,025
Other Grants	13,900	33,750	4,500
Total Operating Grants	843,732	866,057	830,679
Fees and Other Revenue			
Other Revenue	-	721	-
Total Fees and Other Revenue	-	721	-
Total Complementary Services Revenue	843,732	866,778	830,679

North East School Division No. 200
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
External Services	\$ (Note 14)	\$	\$
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	433,655	383,873	575,000
Other Grants	280,000	213,491	230,868
Total Operating Grants	713,655	597,364	805,868
Fees and Other Revenue			
Other Revenue	125,000	169,534	129,929
Total Fees and Other Revenue	125,000	169,534	129,929
Total External Services Revenue	838,655	766,898	935,797
Other Revenue			
Miscellaneous Revenue*	1,086,200	1,275,597	330,923
Sales & Rentals	310,500	338,256	256,977
Investments	600,000	1,070,111	851,810
Gain on Disposal of Tangible Capital Assets	11,000	10,883	-
Total Other Revenue	2,007,700	2,694,847	1,439,710
TOTAL REVENUE FOR THE YEAR	71,824,269	71,733,332	82,611,224

	2024 Budget	2024 Actual	2023 Actual
Miscellaneous Revenue*			
Third Party Donation	893,327	893,327	-
Carrot River Playground	146,673	149,376	66,649
BMO Rebate	39,200	27,691	32,810
Reimbursements	5,000	7,289	107,082
Miscellaneous	2,000	197,914	124,382
	1,086,200	1,275,597	330,923

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	112,000	96,410	100,926
Professional Development - Board Members	32,000	10,121	12,367
Grants to School Community Councils	38,200	38,216	38,471
Elections	-	-	6,681
Other Governance Expenses	98,800	93,260	92,931
Total Governance Expense	281,000	238,007	251,376
Administration Expense			
Salaries	2,007,202	2,005,543	1,765,985
Benefits	278,804	264,796	253,123
Supplies & Services	339,258	348,096	424,695
Non-Capital Furniture & Equipment	7,886	6,258	8,375
Building Operating Expenses	33,200	31,584	28,063
Communications	27,660	29,889	25,940
Travel	22,000	21,856	20,265
Professional Development	36,785	35,756	25,836
Amortization of Tangible Capital Assets	56,141	35,509	55,099
Total Administration Expense	2,808,936	2,779,287	2,607,381
Instruction Expense			
Instructional (Teacher Contract) Salaries	28,783,247	28,801,138	29,058,854
Instructional (Teacher Contract) Benefits	1,664,197	1,623,871	1,633,761
Program Support (Non-Teacher Contract) Salaries	7,018,019	6,514,701	6,103,598
Program Support (Non-Teacher Contract) Benefits	1,368,112	1,316,664	1,271,480
Instructional Aids	1,641,674	1,871,034	1,364,811
Supplies & Services	793,846	859,531	724,570
Non-Capital Furniture & Equipment	879,122	881,887	780,399
Communications	93,406	104,005	83,359
Travel	115,400	98,354	115,310
Professional Development	278,160	161,258	211,638
Student Related Expense	320,621	204,530	258,997
Amortization of Tangible Capital Assets	1,526,909	979,010	902,538
Amortization of Tangible Capital Assets ARO	21,409	-	-
Total Instruction Expense	44,504,122	43,415,983	42,509,315

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	3,146,399	2,997,911	2,896,277
Benefits	645,016	600,358	590,383
Supplies & Services	6,350	9,593	3,035
Non-Capital Furniture & Equipment	63,000	40,691	29,076
Building Operating Expenses	5,638,750	5,619,322	4,396,398
Communications	16,000	9,679	10,987
Travel	145,000	104,628	123,814
Professional Development	18,500	8,874	16,728
Amortization of Tangible Capital Assets	2,555,097	2,374,103	1,897,740
Amortization of Tangible Capital Assets ARO	-	21,274	21,410
Total Plant Operation & Maintenance Expense	12,234,112	11,786,433	9,985,848
Student Transportation Expense			
Salaries	2,225,719	2,056,828	2,027,719
Benefits	473,942	418,077	416,121
Supplies & Services	1,260,620	1,296,714	1,312,744
Non-Capital Furniture & Equipment	428,800	548,563	535,018
Building Operating Expenses	85,000	73,598	166,452
Communications	61,475	26,891	25,411
Travel	11,700	6,089	7,942
Professional Development	9,900	12,386	1,795
Contracted Transportation	38,500	27,092	24,673
Amortization of Tangible Capital Assets	731,496	629,692	752,317
Total Student Transportation Expense	5,327,152	5,095,930	5,270,192
Tuition and Related Fees Expense			
Tuition Fees	149,420	161,871	124,640
Total Tuition and Related Fees Expense	149,420	161,871	124,640
School Generated Funds Expense			
Academic Supplies & Services	6,750	7,230	6,494
Cost of Sales	379,400	526,500	348,008
Non-Capital Furniture & Equipment	20,000	12,494	12,807
School Fund Expenses	483,451	817,831	748,821
Total School Generated Funds Expense	889,601	1,364,055	1,116,130

North East School Division No. 200
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	487,252	537,833	497,595
Program Support (Non-Teacher Contract) Salaries & Benefits	982,561	924,677	829,520
Instructional Aids	24,100	30,178	30,297
Supplies & Services	-	21,279	9,489
Non-Capital Furniture & Equipment	-	1,302	2,586
Communications	4,677	5,956	4,481
Travel	16,500	23,085	23,414
Professional Development	7,500	1,923	2,429
Student Related Expenses	169,862	143,048	159,605
Amortization of Tangible Capital Assets	14,827	10,967	11,118
Total Complementary Services Expense	1,707,279	1,700,248	1,570,534
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	-	26,753	-
Program Support (Non-Teacher Contract) Salaries & Benefits	156,570	215,455	155,835
Instructional Aids	-	9,633	-
Supplies & Services	743,655	457,623	506,820
Non-Capital Furniture & Equipment	1,000	6,008	140
Building Operating Expenses	-	436,911	-
Communications	-	4,252	-
Travel	650	1,277	691
Professional Development	-	1,736	-
Student Related Expenses	-	761	-
Amortization of Tangible Capital Assets	3,200	9,542	3,117
Total External Services Expense	905,075	1,169,951	666,603
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,750	2,699	4,122
Interest on Debentures	-	-	262,867
Interest on Capital Loans	244,233	244,233	-
Total Interest and Bank Charges	246,983	246,932	266,989
Loss on Disposal of Tangible Capital Assets	-	-	24,283
Total Other Expense	246,983	246,932	291,272
TOTAL EXPENSES FOR THE YEAR	69,053,680	67,958,697	64,393,291

North East School Division No. 200
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	254,128	1,521,520	96,106,613	1,990,876	1,806,277	10,502,137	1,670,095	3,075,410	1,736,491	206,774	19,696,482	138,566,803	121,863,830
Additions/Purchases	-	2,764,716	4,979,400	-	-	-	208,513	601,790	408,700	-	55,506	9,018,625	18,849,204
Disposals	-	-	(489,277)	-	(50,000)	-	(60,818)	(235,916)	(446,413)	(15,494)	-	(1,297,918)	(2,146,231)
Transfers to (from)	-	34,281	19,661,701	-	-	-	-	-	-	-	(19,695,982)	-	-
Closing Balance as of August 31	254,128	4,320,517	120,258,437	1,990,876	1,756,277	10,502,137	1,817,790	3,441,284	1,698,778	191,280	56,006	146,287,510	138,566,803
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	N/A	782,729	41,871,503	1,561,676	1,241,140	6,645,657	1,434,752	1,862,083	913,351	122,824	N/A	56,435,715	54,900,360
Amortization of the Period	-	210,531	2,193,893	52,206	21,274	596,423	147,547	367,700	429,168	41,355	-	4,060,097	3,643,339
Disposals	-	-	(489,277)	-	(50,000)	-	(60,818)	(235,916)	(446,413)	(15,494)	-	(1,297,918)	(2,107,984)
Closing Balance as of August 31	N/A	993,260	43,576,119	1,613,882	1,212,414	7,242,080	1,521,481	1,993,867	896,106	148,685	N/A	59,197,894	56,435,715
Net Book Value													
Opening Balance as of September 1	254,128	738,791	54,235,110	429,200	565,137	3,856,480	235,343	1,213,327	823,140	83,950	19,696,482	82,131,088	66,963,470
Closing Balance as of August 31	254,128	3,327,257	76,682,318	376,994	543,863	3,260,057	296,309	1,447,417	802,672	42,595	56,006	87,089,616	82,131,088
Change in Net Book Value	-	2,588,466	22,447,208	(52,206)	(21,274)	(596,423)	60,966	234,090	(20,468)	(41,355)	(19,640,476)	4,958,528	15,167,618
Disposals													
Historical Cost	-	-	489,277	-	50,000	-	60,818	235,916	446,413	15,494	-	1,297,918	2,146,231
Accumulated Amortization	-	-	489,277	-	50,000	-	60,818	235,916	446,413	15,494	-	1,297,918	2,107,984
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-	38,247
Price of Sale	-	-	-	-	-	-	8,770	2,113	-	-	-	10,883	13,964
Gain on Disposal	-	-	-	-	-	-	8,770	2,113	-	-	-	10,883	(24,283)

Buildings with a net book value of \$9,594,319 (2023-\$10,160,185) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

North East School Division No. 200
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2024

	2024	2023
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	4,060,097	3,643,339
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(10,883)	24,283
Total Non-Cash Items Included in Surplus	4,049,214	3,667,622

North East School Division No. 200
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	1,542,015	(2,709,714)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(740,466)	831,975
(Decrease) Increase in Liability for Employee Future Benefits	(4,600)	600
(Decrease) Increase in Deferred Revenue	(1,005,286)	7,887
Decrease (Increase) in Inventory of Supplies Held for Consumption	124	(50,769)
Increase in Prepaid Expenses	(79,833)	(111,365)
Total Net Change in Non-Cash Operating Activities	(288,046)	(2,031,386)

North East School Division No. 200
Schedule F: Detail of Designated Assets
for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
External Sources				
Jointly Administered Funds				
New school in Carrot River - donations	244,423	42,703	275,011	12,115
Early Years Family Resource Centre - donations	-	52,420	-	52,420
School generated funds	1,175,381	1,729,260	1,548,726	1,355,915
Total Jointly Administered Funds	1,419,804	1,824,383	1,823,737	1,420,450
Ministry of Education				
Broadway School sale agreement	50,556	-	50,556	-
Federal Capital Tuition	338,330	-	200,330	138,000
Invitational Shared Services Initiative (ISSI)	165,671	-	165,671	-
Early Years Family Resource Centre	213,222	352,827	310,084	255,965
Early Learning and Intensive Supports (ELIS)	71,982	150,000	87,877	134,105
New School in Carrot River - capital funding	504,243	-	504,243	-
PMR maintenance project allocations	4,058,944	1,699,710	2,904,193	2,854,461
Provincial Education Plan Funding	-	85,500	-	85,500
Teacher's Innovation and Support Fund	-	70,433	29,173	41,260
Total Ministry of Education	5,402,948	2,358,470	4,252,127	3,509,291
Total	6,822,752	4,182,853	6,075,864	4,929,741
Internal Sources				
Curriculum and student learning				
Student budget carryover	509,952	1,084,092	1,148,890	445,154
Total curriculum and student learning	509,952	1,084,092	1,148,890	445,154
Facilities				
Board share of new school in Carrot River	678,381	-	678,381	-
Early Years Family Resource Centre Rental	-	31,800	6,473	25,327
Hudson Bay School project	20,069	-	20,069	-
New School in Carrot River - Interest	72,189	20,392	72,581	20,000
Non-school buildings	2,786,913	-	-	2,786,913
Unexpected school maintenance	2,845,511	-	-	2,845,511
Total facilities	6,403,063	52,192	777,504	5,677,751
Information technology				
Computer software replacement and software upgrade	259,745	-	-	259,745
Surveillance equipment replacement	153,737	-	-	153,737
Total information technology	413,482	-	-	413,482
Other				
Interest Rate Fluctuation Protection	-	500,000	-	500,000
School improvement initiative	63,861	-	-	63,861
Total Other	63,861	500,000	-	563,861
Transportation				
Bus fleet renewal	1,707,702	800,000	-	2,507,702
Vehicle replacements	181,932	-	-	181,932
Total transportation	1,889,634	800,000	-	2,689,634
Total	9,279,992	2,436,284	1,926,394	9,789,882
Total Designated Assets	16,102,744	6,619,137	8,002,258	14,719,623