

AGENDA

FOR THE REGULAR MEETING OF THE NORTHWEST SCHOOL DIVISION NO. 203 BOARD OF EDUCATION

DATE: April 13, 2021 **LOCATION:** Northwest School Division
TIME: 1:00 p.m. CST via TEAMS

- 1. Call to Order**
- 2. Additions to and Adoption of Agenda**
- 3. Adoption of Minutes of Last Meetings**
 Regular Meeting – March 11, 2021
- 4. Delegation**
- 5. Discussion/Decision Items**
 - 5.1** Board Policy Review - #7
 - 5.2** Financial Reports
- 6. Information Items**
 - 6.1** Quarterly Projections
 - 6.2** COVID Spending Update
 - 6.3** Budget Analysis 2021-2022
 - 6.4** Calendar
- 7. Committee of the Whole**
 - 7.1** HR Report
 - 7.2** Sector Update

8. Information of Emergent Items for next Agenda

May

Regular Board Meeting Agenda Items

- Review draft budget and provide required redirection
- Approve PMR
- Establish compensation guidelines for out of scope staff
- Approve Director semi-annual evaluation (odd years)
- Approve Board semi-annual evaluation (even years)
- SSBA Members Council (Chair/vice chair and Director)
- Host Gala Awards Night

June

Regular Board Meeting Agenda Items

- Approve Annual Budget
- Advocacy Linkage MLA's
- Personnel Accountability Report – HR Report
- Public Section Annual Meeting
- SHSAA Meeting –representative delegate
- Sub-Division graduation ceremonies to present awards as determined

9. Adjournment

MINUTES OF THE REGULAR MEETING OF THE BOARD OF EDUCATION OF THE NORTHWEST SCHOOL DIVISION NO. 203 HELD THURSDAY, MARCH 11, 2021 AT 10:05 A.M. IN THE BOARD OFFICE AT MEADOW LAKE, SASKATCHEWAN VIA TEAMS

Members Present: Glen Winkler, Chair
 Terri Prete, Vice-Chair
 Barb Seymour, Mark Campbell, John Anderson, Faith Graham,
 Andrea Perillat, Bev Josuttis-Harland, Patricia Main, Charles Stein

Members Absent: Janice Baillargeon

In Attendance: Duane Hauk, CEO
 Charlie McCloud, CFO
 Terry Craig, Supt. of Schools
 Davin Hildebrand, Supt. Human Resources
 Darrell Newton, Supt. Curriculum & Instruction
 Aaron Oakes, Supt. Curriculum & Instruction
 Jennifer Williamson, Supt. Student Services
 Kaitlin Harman, Communications Officer

Agenda 21-017	John Anderson	That the agenda be adopted.	CARRIED
Minutes 21-018	Patricia Main	That the minutes of the February 11, 2021 regular meeting be approved as presented.	CARRIED
Delegation		The Board met with the Transportation Supervisor, Amanda Gerow, to review the operations of the Transportation Department.	
Delegation		The Board met with the Superintendent of Student Services, Jennifer Williamson, to review the operations of the Student Services Department.	
April Board Meeting 21-019	Andrea Perillat	That the regular Board meeting scheduled for April 13, 2021 be changed to a 1:00 PM start time to accommodate a delegation from the Saskatchewan School Boards Association.	CARRIED
School Year Calendar 21-020	Charles Stein	That the 2021-2022 school year calendar chosen by the NWSD division and school staff be approved in principle and that it be submitted to the Ministry of Education for review to ensure that all Education Regulations are being met.	CARRIED
Appointment	Charles	That Grant Thornton LLP be appointed as the school division	

of Auditor 21-021	Stein	auditor for the fiscal years ending August 31, 2021, 2022, and 2023 based on the audit services proposals received.	CARRIED
Finance Statement 21-022	John Anderson	That the Financial Report for the period ending February 28, 2021 be approved as presented.	CARRIED
Dorintosh School Building 21-023	Andrea Perillat	That the conditional sale of the school building located in Dorintosh to the Village of Dorintosh be approved, pending a legal review of the purchase agreement provided by the Village.	CARRIED
Committee of the Whole 21-024	John Anderson	That we enter a Committee of the Whole.	CARRIED
Report from the Committee of the Whole 21-025	John Anderson	That we rise and report from the Committee of the Whole.	CARRIED
Emergent Items		The Committee reported on Education Sector arising issues and personnel. 1. Division goals and outcomes 2. Budget assumptions	
Adjournment 21-026	John Anderson	That we adjourn.	CARRIED

Time: 2:50 p.m.

Glen Winkler, Chair

Charlie McCloud, Chief Financial Officer

5.1: Board Policy Review



MEETING DATE: April 13, 2021

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input checked="" type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Other: Delegations	

BACKGROUND

Board policies are the governance model used for setting direction for the school division.

CURRENT STATUS

A sub-committee comprised of four Board members and the CEO reviewed all Board Policies. Potential changes are indicated within the document to be reviewed by the Board. Any changes to Board Policy require a Board motion for implementation.

Policy #7 needs to be finalized.

PROS AND CONS

.

FINANCIAL IMPLICATION

PREPARED BY:	DATE	ATTACHMENTS
Duane Hauk	April 6, 2021	Policy #7 - separate file

RECOMMENDATION

5.2: Financial Reports



MEETING DATE: April 13, 2021

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Other: Delegations	

BACKGROUND

Financial reports are presented regularly.

CURRENT STATUS

The statement is for the period September 1, 2020 to March 31, 2021.

PROS AND CONS

N/A

FINANCIAL IMPLICATION

N/A

PREPARED BY:	DATE	ATTACHMENTS
--------------	------	-------------

Charlie McCloud

One

RECOMMENDATION

That the financial report for the period ending March 31, 2021 be approved.

Northwest School Division No. 203				
Revenues and Expenditures				
September 1, 2020 to March 31, 2021				Year-to-Date 58%
	2020/21	2020/21		
	Annual Budget	YTD	Balance	
Revenues:				
Total Property Tax Revenue	\$0	\$1,541	\$1,541	
Total Grants Revenue	\$54,765,482	\$35,221,358	(\$19,544,124)	
Total Tuition and Related Fees	\$3,020,481	\$2,223,467	(\$797,014)	
School Generated Funds	\$2,172,000	\$0	(\$2,172,000)	
Total Interest and Other Revenues	\$115,000	\$91,133	(\$23,867)	
Total Complementary Services Revenues	\$1,093,093	\$646,187	(\$446,906)	
External Services Revenues	\$452,740	\$344,598	(\$108,142)	
Total Capital Revenues	\$0	\$93,786	\$93,786	
Total Revenues	\$61,618,796	\$38,622,071	(\$22,996,725)	63%
Expenditures:				
Total Governance	\$317,016	\$126,582	\$190,434	
Total Administration	\$3,018,088	\$1,607,408	\$1,410,680	
Total Instruction	\$41,638,655	\$28,212,732	\$13,425,923	
Total Plant Operation and Maintenance	\$10,346,745	\$4,908,029	\$5,438,716	
Total Student Transportation	\$5,660,363	\$2,831,551	\$2,828,812	
Total Tuition and Related Fees	\$618,293	\$451,297	\$166,996	
School Generated Funds	\$2,172,000	\$799	\$2,171,201	
Total Interest and Bank Charges	\$62,761	\$22,197	\$40,564	
Total Complementary Services	\$1,747,590	\$909,966	\$837,624	
Total External Services	\$452,740	\$248,992	\$203,748	
Total Capital Expenditures	\$2,014,500	\$1,363,651	\$650,849	
Total Expenditures	\$68,048,751	\$40,683,204	\$27,365,547	60%
Surplus or (Deficit)	(\$6,429,955)	(\$2,061,133)		

6.1: Second Quarter Projections



MEETING DATE: April 13, 2021

FORUM		AGENDA ITEMS		INTENT	
<input checked="" type="checkbox"/>	Board Meeting	<input type="checkbox"/>	Correspondence	<input checked="" type="checkbox"/>	Information
<input type="checkbox"/>	Committee of the Whole	<input type="checkbox"/>	New Business	<input type="checkbox"/>	Decision
		<input checked="" type="checkbox"/>	Reports from Administrative Staff	<input type="checkbox"/>	Discussion
		<input type="checkbox"/>	Other: Delegations		

BACKGROUND

The Ministry of Finance requires all school divisions to provide quarterly budget projections for presentation to the Provincial Government.

CURRENT STATUS

The second quarter projections for NWSA are attached for information.

PROS AND CONS

N/A

FINANCIAL IMPLICATION

N/A

PREPARED BY:	DATE	ATTACHMENTS
Charlie McCloud	April 6, 2021	One

RECOMMENDATION

Budget projections are provided for information purposes only. The final results are based on Management’s best estimates.

**Northwest School Division No. 203
Revenue
2nd Quarter - Forecast and Actuals (with accruals)**

Function	Object(s)	Sub-Object(s)	Account Description	Aug 31 2021 Budget	Feb 28 2021 Actual	Aug 31 2021 Forecast	Budget to Forecast Difference	50,000	5.0%	Explanation Required?	Explanation for Difference
								Variance %			
Property Taxation											
01	001, 004, 005, 006	All	Property Tax Levies and Other	-	-	-	-	-	-		
		005	Grants In Lieu - Federal Government	-	-	-	-	-	-		
	002	006	Grants in Lieu - Provincial Government	-	-	-	-	-	-		
		007, 999	Grants in Lieu - Railways and Other	-	-	-	-	-	-		
	003	All	Treaty Land Entitlement	-	-	1,541	1,541	100.0%	Not Required		
Total Property Taxation Revenue				-	-	1,541	1,541				
Grants											
02	010	020	Ministry of Education Operating Grant	53,154,140	26,423,938	52,886,812	(267,328)	-1%	Not Required		
		023	Ministry of Education Capital Grants	-	-	-	-	-	-		
		999	Other Ministry of Education Grants	1,396,342	673,469	1,396,342	-	0%	Not Required		
	020	025	Other Provincial Grants - Operating	40,000	3,622,667	4,665,020	4,625,020	11563%	Provide explanation	Pandemic contingency funding	
		023	Other Provincial Grants - Capital	-	-	-	-	-	-		
	025	030	Federal Grants - Operating	-	-	-	-	-	-		
		023	Federal Grants - Capital	-	-	-	-	-	-		
	030	999	Grants from Others - Operating	175,000	114,182	175,000	-	0%	Not Required		
		023	Grants from Others - Capital	-	-	-	-	-	-		
	Total Grants				54,765,482	30,834,256	59,123,174	4,357,692			
Tuition & Related Fees											
03	All	All	Tuition and Related Fees Revenue	3,020,481	1,971,440	3,071,515	51,034	2%	Not Required		
Total Tuition and Related Fees				3,020,481	1,971,440	3,071,515	51,034				
School Generated Funds											
04	All	All	School Generated Funds Revenue	2,172,000	-	2,172,000	-	0%	Not Required		
Total School Generated Funds				2,172,000	-	2,172,000	-				
Complementary Services											
07	010	020	Ministry of Education Operating Grant	856,093	428,046	856,093	-	0%	Not Required		
		023	Ministry of Education Capital Grants	-	-	-	-	-	-		
		999	Other Ministry of Education Grants	-	-	-	-	-	-		
	020	025	Other Provincial Grants - Operating	26,000	24,332	24,332	(1,668)	-6%	Not Required		
		023	Other Provincial Grants - Capital	-	-	-	-	-	-		
	025	030	Federal Grants - Operating	211,000	61,234	211,000	-	0%	Not Required		
		023	Federal Grants - Capital	-	-	-	-	-	-		
	030	999	Grants from Others - Operating	-	-	-	-	-	-		
		023	Grants from Others - Capital	-	-	-	-	-	-		
	040-042	All	Tuition and Related Fees	-	-	-	-	-	-		
090-093	All	Other Complementary Services	-	-	-	-	-	-			
Total Complementary Services Revenue				1,093,093	513,612	1,091,425	(1,668)				

External Services							
020	Ministry of Education Operating Grant	452,740	226,368	452,740	-	0%	Not Required
023	Ministry of Education Capital Grants	-	-	-	-	-	
999	Other Ministry of Education Grants	-	-	-	-	-	
025	Other Provincial Grants - Operating	-	-	-	-	-	
023	Other Provincial Grants - Capital	-	-	-	-	-	
030	Federal Grants - Operating	-	-	-	-	-	
023	Federal Grants - Capital	-	-	-	-	-	
999	Grants from Others - Operating	-	-	-	-	-	
023	Grants from Others - Capital	-	-	-	-	-	
All	Tuition and Related Fees	-	-	-	-	-	
All	Other External Services	-	-	120,000	120,000	100.0%	Provide explanation Following Their Voices Grant
Total External Services Revenue		452,740	226,368	572,740	120,000		
Other Revenue							
All	Miscellaneous Revenue	35,000	57,034	71,750	36,750	105%	Not Required
All	Sales & Rentals	5,000	2,720	5,000	-	0%	Not Required
All	Investments	75,000	23,533	75,000	-	0%	Not Required
All	Gain on Disposal of Capital Assets	-	-	-	-	-	
Total Other Revenue		115,000	83,287	151,750	36,750		
TOTAL		61,618,796	33,628,963	66,184,145	4,565,349		

Northwest School Division No. 203
Expense
2nd Quarter - Forecast and Actuals (with accruals)

Function	Object(s)	Account Description	Aug 31 2021 Budget	Feb 28 2021 Actual	Aug 31 2021 Forecast	Budget to Forecast Difference	50,000	5.0%	Explanation Required?	Explanation for Difference
							Variance %			
Governance Expense										
10	100	Board Members Expense	137,200	57,047	107,156	(30,044)	-22%		Not Required	
	101	Professional Development - Board Members	27,500	1,514	5,000	(22,500)	-82%		Not Required	
	102	School Community Councils	45,816	3,207	45,816	-	0%		Not Required	
	104	Elections	10,000	786	1,740	(8,260)	-83%		Not Required	
	105	Other Governance Expenses	96,500	53,843	90,000	(6,500)	-7%		Not Required	
	142	Amortization of Tangible Capital Assets	-	-	-	-	-			
Total Governance Expense			317,016	116,397	249,712	(67,304)				
Administration Expense										
11	110	Salaries & Benefits	2,545,250	1,259,920	2,536,256	(8,994)	0%		Not Required	
	135	Supplies & Services	139,800	44,532	137,664	(2,136)	-2%		Not Required	
	140	Non-Capital Furniture & Equipment	9,000	14,516	16,000	7,000	78%		Not Required	
	145	Building Operating Expenses	35,100	22,262	35,061	(39)	0%		Not Required	
	150	Communications	25,000	12,285	25,000	-	0%		Not Required	
	155	Travel	60,000	9,641	40,000	(20,000)	-33%		Not Required	
	160	Professional Development	50,000	5,007	50,000	-	0%		Not Required	
	142	Amortization of Tangible Capital Assets	153,938	-	153,938	-	0%		Not Required	
Total Administration Expense			3,018,088	1,368,163	2,993,919	(24,169)				
Instruction Expense										
12	115	Instructional (Teacher Contract) Salaries & Benefits	30,169,695	15,198,271	30,806,480	636,785	2%		Not Required	
	116	Program Support (Non-Teacher Contract) Salaries & Benefits	7,193,739	3,775,443	7,147,103	(46,636)	-1%		Not Required	
	130	Instructional Aids	952,000	528,180	1,000,564	48,564	5%		Not Required	
	135	Supplies & Services	678,000	557,115	698,376	20,376	3%		Not Required	
	140	Non-Capital Furniture & Equipment	240,000	2,594,626	4,494,909	4,254,909	1773%	Provide explanation	Purchase of student laptops with pandemic contingency funds	
	150	Communications	78,000	34,993	78,000	-	0%		Not Required	
	155	Travel	190,000	54,306	110,000	(80,000)	-42%	Provide explanation	COVID travel restrictions	
	160	Professional Development	361,000	51,519	201,000	(160,000)	-44%	Provide explanation	PD has been limited due to COVID travel restrictions	
	170	Student Related Expenses	211,000	3,425	34,250	(176,750)	-84%	Provide explanation	Special Events are not occurring due to COVID restrictions	
142	Amortization of Tangible Capital Assets	1,565,221	-	1,565,221	-	0%		Not Required		
Total Instruction Expense			41,638,655	22,797,878	46,135,903	4,497,248				
Plant Operation & Maintenance Expense										
13	120	Salaries & Benefits	2,761,571	1,369,688	2,973,930	212,359	8%	Provide explanation	Additional caretaking hours due to COVID	
	135	Supplies & Services	38,300	6,825	38,656	356	1%		Not Required	
	140	Non-Capital Furniture & Equipment	36,500	102,631	104,504	68,004	186%	Provide explanation	Additional equipment related to COVID sanitization	
	145	Building Operating Expenses	5,352,000	2,725,908	5,348,491	(3,509)	0%		Not Required	
	150	Communications	10,600	5,065	10,600	-	0%		Not Required	
	155	Travel	115,000	67,721	115,000	-	0%		Not Required	
	160	Professional Development	15,000	1,397	15,000	-	0%		Not Required	
	142	Amortization of Tangible Capital Assets	2,017,774	-	2,017,774	-	0%		Not Required	
Total Plant Operation & Maintenance Expense			10,346,745	4,279,235	10,623,955	277,210				

Student Transportation Expense

Salaries & Benefits	3,129,288	1,639,546	3,121,021	(8,267)	0%	Not Required	
Supplies & Services	814,000	427,517	793,580	(20,420)	-3%	Not Required	
Non-Capital Furniture & Equipment	422,000	246,582	425,262	3,262	1%	Not Required	
Building Operating Expenses	35,600	20,308	38,552	2,952	8%	Not Required	
Communications	32,000	19,047	32,000	-	0%	Not Required	
Travel	42,000	4,125	21,000	(21,000)	-50%	Not Required	
Professional Development	20,000	-	10,000	(10,000)	-50%	Not Required	
Contracted Transportation	100,000	48,041	95,000	(5,000)	-5%	Not Required	
Amortization of Tangible Capital Assets	1,065,475	-	1,065,475	-	0%	Not Required	
Total Student Transportation Expense	5,660,363	2,405,166	5,601,890	(58,473)			

Tuition and Related Fees

Tuition and Related Fees Expense	618,293	286,586	596,164	(22,129)	-4%	Not Required	
Total Tuition and Related Fees	618,293	286,586	596,164	(22,129)			

School Generated Funds

School Generated Funds Expenses	2,172,000	799	2,172,000	-	0%	Not Required	
Total School Generated Funds	2,172,000	799	2,172,000	-			

Complementary Services Expense

Tuition & Other Related Fees	-	-	-	-	-		
Administration Salaries & Benefits	-	-	-	-	-		
Instructional (Teacher Contract) Salaries & Benefits	605,578	302,232	601,492	(4,086)	-1%	Not Required	
Program Support (Non-Teacher Contract) Salaries & Benefits	755,407	312,731	735,188	(20,219)	-3%	Not Required	
Transportation Salaries & Benefits	124,814	65,596	120,658	(4,156)	-3%	Not Required	
Instructional Aids	110,000	56,962	110,000	-	0%	Not Required	
Supplies & Services	27,500	8,519	27,500	-	0%	Not Required	
Non-Capital Furniture & Equipment	5,000	6,933	6,933	1,933	39%	Not Required	
Building Operating Expenses	20,000	14,527	16,757	(3,243)	-16%	Not Required	
Communications	3,000	1,233	3,000	-	0%	Not Required	
Travel	12,000	1,432	3,000	(9,000)	-75%	Not Required	
Professional Development	8,000	10,721	10,721	2,721	34%	Not Required	
Student Related Expenses	53,000	1,517	10,000	(43,000)	-81%	Not Required	
Contracted Transportation & Allowances	-	-	-	-	-		
Amortization of Tangible Capital Assets	23,291	-	23,291	-	0%	Not Required	
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-		
Write-Down of Tangible Capital Assets	-	-	-	-	-		
Total Complementary Services Expense	1,747,590	782,403	1,668,540	(79,050)			

External Service Expense

Grant Transfers	-	-	-	-	-	-	
Tuition & Other Related Fees	-	-	-	-	-	-	
Administration Salaries & Benefits	-	-	-	-	-	-	
Instructional (Teacher Contract) Salaries & Benefits	-	-	-	-	-	-	
Program Support (Non-Teacher Contract) Salaries & Benefits	-	-	-	-	-	-	
Plant Operation & Maintenance Salaries & Benefits	-	-	-	-	-	-	
Transportation Salaries & Benefits	253,477	129,123	238,037	(15,440)	-6%	Not Required	
Instructional Aids	-	537	537	537	100.0%	Not Required	
Supplies & Services	82,000	38,061	81,000	(1,000)	-1%	Not Required	
Non-Capital Furniture & Equipment	40,000	11,203	47,483	7,483	19%	Not Required	
Building Operating Expenses	-	914	1,067	1,067	100.0%	Not Required	
Communications	3,500	1,595	2,902	(598)	-17%	Not Required	
Travel	-	-	-	-	-	-	
Professional Development	2,000	357	557	(1,443)	-72%	Not Required	
Student Related Expenses	-	821	821	821	100.0%	Not Required	
Contracted Transportation & Allowances	-	1,367	1,367	1,367	100.0%	Not Required	
Amortization of Tangible Capital Assets	71,763	-	71,763	-	0%	Not Required	
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-	-	
Write-Down of Tangible Capital Assets	-	-	-	-	-	-	
Total External Services Expense	452,740	183,978	445,534	(7,206)			

Other Expense

Current Interest and Bank Charges	1,000	1,008	1,230	230	23%	Not Required	
Interest on Debentures	-	-	-	-	-	-	
Interest on Capital Loans	61,761	20,967	61,761	-	0%	Not Required	
Interest on Other Long-Term Debt	-	-	-	-	-	-	
Contaminated Sites	-	-	-	-	-	-	
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-	-	
Write-Down of Tangible Capital Assets	-	-	-	-	-	-	
Provision for Uncollectable Accounts	-	-	-	-	-	-	
Total Other Expense	62,761	21,975	62,991	230			

TOTAL	66,034,251	32,242,580	70,550,608	4,516,357			
--------------	-------------------	-------------------	-------------------	------------------	--	--	--

**Northwest School Division No. 203
Tangible Capital Assets
2nd Quarter - Forecast and Actuals (with accruals)**

	Aug 31 2021	Feb 28 2021	Aug 31 2021	Budget to Forecast	Variance	Explanation Required?	Explanation for Difference
	<u>Budget</u>	<u>Actual</u>	<u>Forecast</u>	<u>Difference</u>	<u>%</u>		
Purchases (include only current year purchases, not transfers from one category to another):							
Land	-	-	-	-	-		
Land Improvements	-	-	-	-	-		
Buildings	-	88,780	88,780	88,780	100.0%	Provide explanation	Maidstone Relocatables; final payment
Short Term Buildings	-	-	-	-	-		
School Buses	900,000	-	945,772	45,772	5%	Not Required	
Other Vehicles	96,000	203,502	203,502	107,502	112%	Provide explanation	Two additional vehicles over budget due to insurance claim and COVID restrictions
Furniture and Equipment	450,000	46,825	450,000	-	0%	Not Required	
Computer Hardware & Audio Equipment	478,500	-	480,000	1,500	0%	Not Required	
Computer Software	90,000	48,420	138,420	48,420	54%	Not Required	
Assets Under Construction	-	-	-	-	-		
TOTAL	2,014,500	387,527	2,306,474	291,974			

Northwest School Division No. 203
Balance Sheet Items
2nd Quarter - Actuals (with accruals)

Feb 28 2021

ActualNotes**Financial Assets**

Cash and Cash Equivalents	10,363,883	
Accounts Receivable	4,035,098	
Assets Held for Sale	-	
Portfolio Investments	182,361	
Total Financial Assets	14,581,342	
Liabilities		
Accounts Payable and Accrued Liabilities	4,381,585	
Long-Term Debt	2,448,378	
Liability for Employee Future Benefits	950,900	
Deferred Revenue	866,101	
Total Liabilities	8,646,964	
Non-Financial Assets		
Tangible Capital Assets	57,148,156	
Inventory of Supplies for Consumption	493,467	
Prepaid Expenses	263,102	
Total Non-Financial Assets	57,904,725	

Accumulated Surplus**63,839,103**

Note: Groupings agree to Statement of Financial Position in AFS

6.2: COVID Spending Update



MEETING DATE: April 13, 2021

FORUM		AGENDA ITEMS		INTENT	
<input checked="" type="checkbox"/>	Board Meeting	<input type="checkbox"/>	Correspondence	<input checked="" type="checkbox"/>	Information
<input type="checkbox"/>	Committee of the Whole	<input type="checkbox"/>	New Business	<input type="checkbox"/>	Decision
		<input checked="" type="checkbox"/>	Reports from Administrative Staff	<input checked="" type="checkbox"/>	Discussion
		<input type="checkbox"/>	Other: Delegations		

BACKGROUND

Funding to address COVID-19 pandemic related costs has been provided by the Federal Government and the Ministry of Education. The school division was required to provide an estimate of costs directly related to pandemic response and public health orders.

CURRENT STATUS

The school division received Contingency Funding in Phase 1 of the pandemic relief Safe School Plan in the amount of \$100,000 to address costs directly related to COVID-19 safety measures. The school division has received an additional \$3,511,967 for Phase 2 of the Contingency Funding based on our Phase 2 Funding Submission. The final payment for Phase 3 of the Contingency Funding for the Safe School Plan is provided in the attached report.

PROS AND CONS

N/A

FINANCIAL IMPLICATION

N/A

PREPARED BY:

Charlie McCloud

DATE

April 6, 2021

ATTACHMENTS

Two

RECOMMENDATION

That the financial report for the COVID-19 Contingency Funding be reviewed.

Pandemic Contingency Funding Report - March 2021

Northwest SD 203

Funding Category	Phase 3 Eligible Expenses	Phase 3 Approved Funding
Sanitation	\$ 256,853	\$ 256,853
Equipment / Furniture		
Remote Learning (Immuno-compromised Students)		
Remote Learning (Other Students)		
Other Information Technology		
Substitute Costs		
Other Costs		
Total	\$ 256,853	\$ 256,853

Phase 3 Approved Funding	\$ 256,853
Overpayments From Prior Phases	
SD Savings Reconciliation Adjustment	
Phase 3 Final Amount	\$ 256,853
2021-22 Pandemic Support	\$ 667,900
PPE Support	\$ 117,600
Total	<u>\$ 1,042,353</u>



February 10, 2021

Directors of Education and Independent School Administrators:

Re: *Saskatchewan Safe Schools Plan Funding – Phase 3*

In August 2020, the Government of Saskatchewan announced \$40 million to support the *Saskatchewan Safe Schools Plan*, providing funding for additional costs related to ensuring the safety of students and staff through the pandemic. The Government of Canada subsequently committed an additional \$74.9 million to our province to support the re-opening of schools for 2020-21. These amounts are in addition to the \$40 million of savings identified by school divisions from the suspension of classes in spring.

In September 2020, the Government of Saskatchewan announced \$51 million in approved funding for Phase 1: \$41 million from the contingency fund and \$10 million of remaining school division savings. In December 2020, an additional \$37.5 million was approved for Phase 2. In January 2021, independent schools received \$2.5 million in contingency funding where increased enrolments were experienced due to the pandemic.

School divisions and independent schools that received funding through Phase 1 and/or Phase 2 must provide reporting on these funds. The attached template should be used for this reporting and for submitting your application for Phase 3 of contingency funding. This template must be submitted no later than March 1, 2021.

The application for Phase 3 funding will recognize additional costs for sanitation as well as substitute salary costs. Please note the following:

- Items for which your school/division received funding in Phase 1 and/or Phase 2 should not be requested in Phase 3.
- Where funding has been provided for laptops or Chromebooks, please indicate in the description the date that these items were received.
- Where a request has been made to reallocate funding approved in Phase 1 and/or Phase 2, please indicate this in the description.
- Requests that are disproportionate in relation to the size of the organization may not be approved in full.

Substitute Costs

Applicants should provide a forecast of their substitute costs for the remainder of the school year. The Phase 3 payment will use forecasted costs; actual costs will be reported at the end of the school year and payment adjustments will be made at that time.

For school divisions, the prior year amounts being used to determine eligibility for funding are included within the template; these are unchanged from Phase 2. For independent schools, applicants must provide historical substitute costs on a new sheet within the template.

Conditionality of Funding

With prior approval from the Ministry of Education, contingency funding approved in Phase 1 and/or Phase 2 may be reallocated to other areas identified as approved expenses (i.e. sanitation, equipment/furniture, remote learning and information technology). Any requests must be approved by the ministry prior to the submission of your application by March 1, 2021.

Savings

The ministry undertook analysis of the savings reported by school divisions from the suspension of in-class learning in spring to identify areas where reported savings were atypical compared to similar divisions. In coordination with school divisions, adjustments have been made where required and the Phase 3 payment will include final adjustments for savings.

Personal Protective Equipment

The Ministry of Education was provided \$10 million for centrally purchasing emergency pandemic supplies for Kindergarten to Grade 12 Education. The ministry is using the funds to procure masks, personal protective equipment (PPE) and other COVID-19 related supplies for school divisions and independent schools. To December 2020, we have purchased \$3.4 million of masks (8.4 million disposable masks) for students and teachers in grades 4 to 12 and 16,000 spray trigger bottles at a cost of approximately \$36,000. The ministry also received a donation of 28,000 face shields from The Canadian Shield, as well as 50 ml and 500 ml bottles of hand sanitizer from Saskatchewan Health Authority which were couriered at a cost of approximately \$6,000.

The Ministry of Education has procured another 4 million disposable masks and 18,000 face shields to ensure schools continue to have a sufficient supply. In addition, a contract for the purchase of 210,000 non-medical cloth masks has now been awarded and these masks should be delivered to school divisions and independent schools by the end of February.

SaskBuilds has created a standing offer for PPE for all of government, including the school divisions, independent schools and First Nations schools. School divisions are not required to use this standing offer, however, they must follow their own procurement procedures. Any requests for centrally procuring emergency pandemic supplies should be sent to Jaime Valentine, Executive Director, Saskatchewan Association of School Business Officials.

If you have any questions, please contact Rory Jensen, A/Assistant Deputy Minister, Education, at rory.jensen@gov.sk.ca or 306-787-6115 or Angela Chobanik, Executive Director, Education Funding, Ministry of Education, at angela.chobanik@gov.sk.ca or 306-787-6042. Please submit applications to both Rory and Angela.

Sincerely,



Donna Johnson
Deputy Minister

Attachment

cc: Honourable Dustin Duncan, Minister of Education
Board Chairs
Chief Financial Officers
Susan Nedelcov-Anderson, Assistant Deputy Minister, Education
Gerry Craswell, Assistant Deputy Minister, Education
Rory Jensen, A/Assistant Deputy Minister, Education
Angela Chobanik, Executive Director, Education Funding, Ministry of Education
Kevin Gabel, Executive Director, Programs, Ministry of Education
Thomas Sierzycki, Northern Education Advisor, Deputy Minister's Office, Ministry of Education
Shawn Davidson, President, Saskatchewan School Boards Association
Ben Grebinski, Executive Director, Saskatchewan League of Educational Administrators
Directors and Superintendents
Jaime Valentine, Executive Director, Saskatchewan Association of School Business Officials
Darren McKee, Executive Director, Saskatchewan School Boards Association

6.3: Budget Analysis 2021-2022



MEETING DATE: April 13, 2021

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: Delegations	

BACKGROUND

Each year, the Provincial Government releases a budget for the upcoming government fiscal year.

CURRENT STATUS

The comparison for NWSD year-over-year budgets is attached for information.

PROS AND CONS

N/A

FINANCIAL IMPLICATION

N/A

PREPARED BY:

Charlie McCloud

DATE

April 6, 2021

ATTACHMENTS

One

RECOMMENDATION

Budget comparisons are provided for information purposes only. A more detailed conversation will occur when discussing the proposed school division budget in the coming months.

Seven Year Budget Comparison of 2015-2016 to 2021-2022												
Budget Day Announcement - April 6, 2021												
Revision: April 6, 2021												
Recognized Expenses	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Variance 20/21 to 21/22 Increase/(Decrease)				
Governance	419,208	411,948	261,384	302,544	304,637	298,928	299,465	537				
Administration	2,240,052	2,181,900	2,101,872	2,120,820	2,136,566	2,093,967	2,095,674	1,707	Senior Staff & Office			
Base Instruction	24,605,712	24,283,740	24,030,528	23,914,332	24,432,597	23,821,590	24,820,620	999,030	Teachers			
School-Based Support	3,018,120	2,962,860	2,834,832	2,833,212	2,875,902	2,777,339	2,786,360	9,021				
Supports For Learning	8,094,744	8,012,748	8,189,892	8,411,292	8,509,284	8,350,704	8,487,407	136,703				
LDTB	2,578,668	2,592,108	2,498,772	2,545,428	2,566,812	2,580,324	2,670,919	90,595	LINC			
Instructional Resources	3,605,832	3,538,716	3,135,072	3,186,312	3,250,287	3,121,037	3,125,869	4,832				
First Nation and Metis Education				87,324	87,320	150,838	150,947	109				
Plant Operation	6,368,400	6,334,284	6,069,288	6,154,356	6,181,722	6,116,335	6,159,455	43,120				
Complementary (Pre-K)	851,676	852,180	827,736	843,204	851,607	856,093	880,492	24,399				
Transportation	5,346,636	4,717,248	5,679,804	5,892,216	5,580,821	5,812,440	5,831,033	18,593				
School Bus Renewal	853,464	828,600	0	0	0		0	0	Included in formula			
Tuition Fee Expense	424,572	558,120	462,972	555,816	616,500	548,293	548,293	0				
Debt Repayment - Principal	360,300	371,268	261,528	133,092	95,494	99,019	102,674	3,655	Loan			
Debt Repayment - Interest	96,468	85,500	74,904	69,168	65,286	61,761	58,106	-3,655	Loan			
School Consolidation Assistance						179,786	116,861	-62,925				
Totals:	58,863,852	57,731,220	56,428,584	57,049,116	57,554,835	56,868,454	58,134,175	1,265,721	2.23%			
		-2.0%	-2.3%	1.1%	0.9%	-1.2%	2.2%					

Analysis of Increased Funding				
	Variance		Estimated	
	Increase/(Decrease)	Rationale	Increases	
Governance	537	PD enhancement		
Administration	1,707	Senior Staff	0	Contracts
Base Instruction	999,030	*Step Increments	407,558	plus 1.3 FTE
School-Based Support	9,021	**Non-Teaching	181,618	
Supports For Learning	136,703			
LDTB	90,595	*LINC	10,000	Sub daily rate increase??
Instructional Resources	4,832			
First Nation and Metis Education	109			
Plant Operation	43,120	Rate increases	107,000	Primarily utility costs
Complementary (Pre-K)	24,399			
Transportation	18,593	Bus driver salary	36,300	Includes Lloyd and Pre-K
School Bus Renewal	0			
Tuition Fee Expense	0	Students attending on-reserve		
Debt Repayment - Principal	3,655	Loans	0	
Debt Repayment - Interest	-3,655	Loans	0	
	1,328,646		742,476	
	586,170	Estimated remaining funding		
	Base assumption is that non-salary costs will be maintained at current year levels with adjustment as needed.			
	*includes 1.3 additional FTE positions for a teacher and a Ed Psych; current year budget included 2.3 extra FTE			
	*LINC negotiations are ongoing; cost estimates are unknown.			
	**Estimated costs based on salary increases for non-teaching staff:			
2019-2020 Estimated Salary	12,107,895	1.50%	181,618	
	Bus Drivers	1.50%	36,300	
			<u>217,918</u>	



6.4: Calendar

MEETING DATE: January 14, 2021

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion

CURRENT STATUS

Northwest School Division Schedule

Victoria Day - Monday, May 24
PD Day – no classes - Monday, May 31
Final Exams - June 23-28

SSBA Events (<http://saskschoolboards.ca/>) - 2021

Spring General Assembly - April 15-16, 2021 -virtual

Board Meetings – 2021

Thursday, May 13	Thursday, June 10
Thursday, August 12	Thursday, September 9
Thursday, October 14	Thursday, November 11

PREPARED BY:	DATE	ATTACHMENTS
Shirley Gerstenhofer	April 6, 2021	