



**Northwest School Division No. 203**

**2022-23 Annual Report**

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## **School Division Contact Information**

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Laying the foundation for success  
... one student at a time

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<https://publications.saskatchewan.ca/#/categories/662>

## Letter of Transmittal



Honourable Jeremy Cockrill  
Minister of Education

Honourable Cockrill:

The Board of Education of Northwest School Division 203 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Northwest School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Glen Winkler'.

Glen Winkler, Board Chair

## Introduction

This annual report provides information about Northwest School Division in its 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again 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 actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

## Governance

### The Board of Education

Northwest School Division is governed by an eleven-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The current Board of Education was elected November 9, 2020, to serve a four-year term. The Board of Education members at August 31, 2023 are:

Subdivision 1 .....	Mark Campbell
Subdivision 2 .....	Terri Prete
Subdivision 3 .....	Bev Josuttis-Harland (Vice-Chair)
Subdivision 4 .....	Charles Stein
Subdivision 5 .....	Janice Baillargeon
Subdivision 6 .....	John Anderson
Subdivision 7 .....	Andrea Perillat
Subdivision 8 .....	Faith Graham
Subdivision 9 .....	Glen Winkler (Chair)
Subdivision 10 .....	Barb Seymour
Subdivision 11 .....	Patricia Main

A list of the remuneration paid to all board members in 2022-23 is provided in Appendix A.



## School Community Councils

The Northwest School Division (NWSD) is dedicated to fostering a community-driven approach to education and collaborated with the 20 communities within its jurisdiction to establish School Community Councils (SCC). During the 2022-23 school year, SCCs were in place for 22 out of 24 schools. Notably, the Virtual School and Transition Place did not have SCCs.

NWSD serves students from all 10 First Nations communities within its boundaries, with these students attending 16 different schools. SCCs continued their efforts to engage Indigenous students and parents actively. Specifically, SCCs with secondary students in their schools were encouraged to include representation from this student population.

Educational regulations mandate orientation, training, development, and networking opportunities for SCC members. As the first uninterrupted year since the Covid-19 Pandemic, the 2022-23 school year was a rejuvenating time to begin rebuilding and restoring strategies to support SCCs. The NWSD hosted a virtual training session in the fall where SCC members from across the division participated individually or as a group in a school.

Each SCC was allocated an annual budget of \$2,000, totaling \$42,000 for the division. SCCs were expected to facilitate parent and community involvement in planning and provide advice to the Board of Education, school staff, and other relevant entities involved in students' learning and development. This advice covered policies, programs, and educational service delivery.

Regulations mandate that SCCs collaborate with school staff in developing and actualizing school-level plans. Active SCCs within NWSD contributed to school-level plans by providing input and revisiting improvement plans in both the spring and fall, identifying areas for enhancement and celebrating successes.

During the 2022-23 academic year, SCCs were involved in a variety of unique events, school engagement initiatives, and learning program, such as:

- Family dances
- Barbeques
- Family Math nights
- Family Literacy nights
- Hot lunches
- Funds for swimming lessons
- Field trips
- Potlucks
- Scholarships
- Graduation ceremonies
- Wellness Fairs

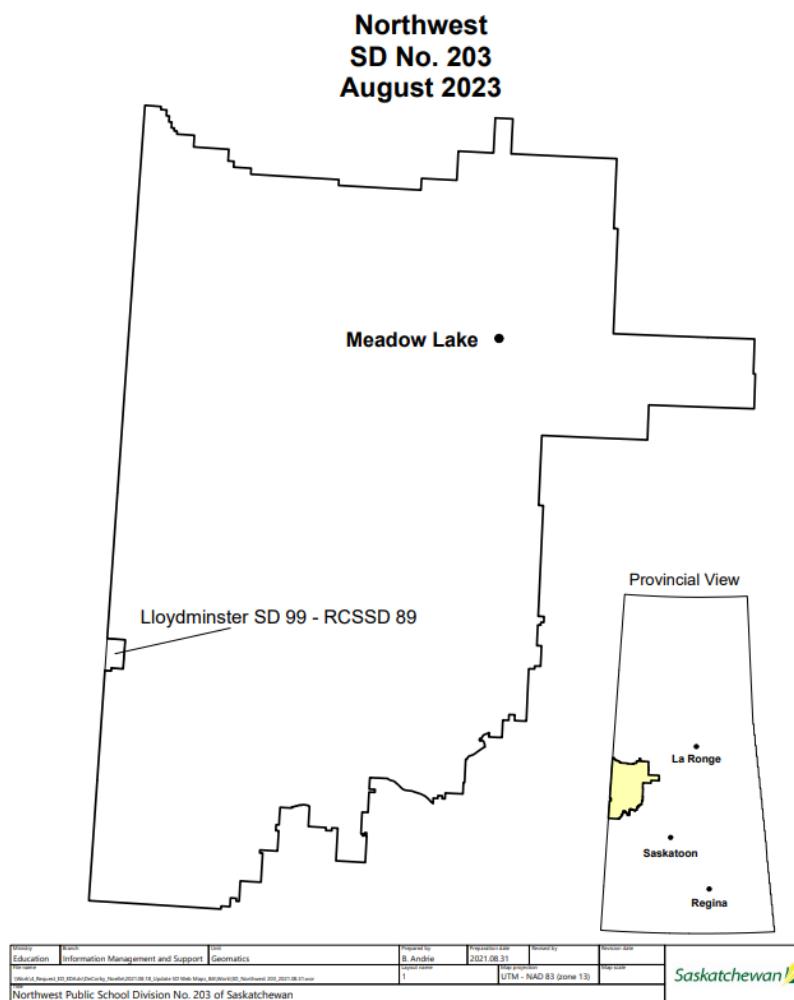
In summary, the NWSD remained committed to community-driven education through its School Community Councils. These SCCs played a crucial role in engaging parents, community members, and Indigenous stakeholders in the educational process, providing valuable advice, and supporting various initiatives within their schools. As we move forward from the challenges of the Covid-19 pandemic, SCCs continue to thrive and contribute to the growth and development of Northwest School Division, making a positive impact on students' learning experiences and the communities they serve.

# School Division Profile

## School Division in Context

The NWSD is a rural school division with 24 schools located in 17 communities. The Division is located in west central Saskatchewan and encompasses approximately 21,500 square kilometres. It spans a geographic area from Marsden in the south, Goodsoil in the north, Meadow Lake in the east, and the rural areas surrounding Lloydminster and Marshall in the west. The map below shows the geographic location of NWSD.

Northwest School Division acknowledges that it is situated on traditional lands, referred to as Treaty 6 territory and the Homeland of the Métis.



NWSD is divided into 11 subdivisions for purposes of Board representation. For a more detailed description of the NWSD, including a list outlining the 11 subdivisions and communities, please visit our website at: [Annual Reports - Northwest School Division \(nwsd.ca\)](https://www.nwsd.ca/Annual-Reports).

Much of NWSD is rural, punctuated by several villages, towns and one city, Meadow Lake, where the school division head office is located. 10 First Nation communities are located within the boundaries of NWSD. The economy of the northwest is mixed, with agriculture, forestry, and the oil industry as primary economic drivers.



## **Division Philosophical Foundation**

Success in the NWSD is achieved by a commitment to the following principles:

- The pursuit of excellence based upon high expectations for all.
- The principle of being student-centered.
- Accountability toward each other as individuals, schools, communities, and governing bodies.
- A culture of mutual respect, trust and understanding.
- The highest standards of integrity and honesty.
- Inclusiveness as the celebration and acceptance of all people.
- Collaborative and cooperative relationships with all stakeholders.

## **Community Partnerships**

The NWSD and its individual schools have established a diverse array of both formal and informal community partnerships, all geared toward enhancing student learning and ensuring a positive and successful school experience. Many schools within the division employed an integrated services model, collaborating closely with the Saskatchewan Health Authority and the Roots of Hope project. This collaboration aimed to address students' academic, physical, social, and psychological needs, recognizing that healthy and happy students are better equipped to excel in both school and life.

For instance, Jubilee and Lakeview Schools in Meadow Lake, in conjunction with our Student Service department partnered with the Saskatchewan Health Authority for joint assessment and therapy programs for Prekindergarten students, ensuring a seamless transition into kindergarten. Furthermore, NWSD's supporting professionals maintained an ongoing partnership with Saskatchewan Health Authority professionals, enhancing the effectiveness and efficiency of therapy services.

NWSD also enjoyed a strong partnership with KidsFirst, Family Resource Centre (FRC), and Early Childhood Intervention Programs (ECIP). This collaboration helped us gather vital information about children entering our Prekindergarten programs. Additionally, individual communities collaborated with local preschools, libraries, and family resource centers to promote Prekindergarten programs.

Several schools in NWSD have formed partnerships with local businesses and community organizations. These partnerships aimed to enrich students' educational experiences, bridge the gap between classroom learning and the world of work, and foster a sense of community. Typically, partner businesses offered job-shadowing opportunities for students and sent representatives to schools to discuss their business or industry. In some cases, businesses sponsored school events. In return, students contributed to community events by singing, dancing, volunteering, and assisting with decorations during holidays and special occasions.

In Meadow Lake, numerous schools collaborated with the North West College to arrange job placements for college-bound students. NWSD also partnered with the North West College to provide an Educational Assistant program at no cost.

Valuing and supporting Indigenous culture and language are primary goals of the *Inspiring Success* policy framework. Through partnership with the Métis Nation, the NWSD was once again able to offer a Michif Language and Culture Kindergarten program. This program aimed to promote, protect, and preserve the Michif language while also building a sense of belonging and identity through cultural experiences and land-based education in an inclusive-play-based environment.

Throughout the NWSD, schools embraced the Elder's program, where Knowledge Keepers and Elders generously shared their wisdom and knowledge, contributing to the Truth and Reconciliation calls to action. Carpenter High School staff in Meadow Lake took the initiative to visit Flying Dust First Nation, meet with dignitaries, teachers, and community members, and tour their facilities and school. The Reconciliation Committee, comprising Elders from Waterhen and Sweet Grass First Nations, teachers, administrators, and senior NWSD officials, included essential contributions from the Meadow Lake Tribal Council.

## Strategic Direction and Reporting

### The Provincial Education Plan

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## **Provincial Education Plan - Interim Plan Priorities 2022-23**

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

### **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

### **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

### **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.

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

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

## School Division Programs and Strategic Activity

The NWSD continued to maintain a strong focus on enhancing responsive instruction that meets students where they are at through sound assessment practices. Programs and personnel that supported the work to enhance the overall educational experience and well-being of students within the NWSD included:

### Programing

- NWSD Virtual School
- Prekindergarten
- Michif Kindergarten
- Following Their Voices
- Robotics/STEM
- Extra-curricular Activities
- Arts Ed: Band/Music/Visual Arts/Drama
- French Immersion
- Early Learning and Intensive Supports (ELIS)

### Specialized Staff

- Learning Coaches
- Occupational Therapists
- Speech and Language Pathologists
- Counsellors
- Educational Psychologists
- Family Advocate

These programs and supports aligned with all 5 of the *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework* goals:

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

5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

**School division actions taken during the 2022-23 school year in support of the Interim PEP**  
**Reading priority:**

These actions in support of the Reading Priority aligned with the following *Inspiring Success* goals:

1. First Nations and Métis languages and cultures are valued and supported.
  2. Equitable opportunities and outcomes for First Nations and Métis learners.
  3. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
  4. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.
- Maximized time dedicated to English Language Arts through discretionary minutes and cross-curricular literacies.
  - Instructional Leaders, including principals and learning coaches, provided continuous, job-embedded professional learning for teachers.
  - Continued data collection processes and timelines for Fountas and Pinnell data.
  - Schools developed and implemented Individualized Reading Plans for students in Grades 1-5 who were not reading at grade level.
  - Supplied Literacy-based teaching resources to all schools, including phonemic awareness manuals and Indigenous Literature and Reconciliation Kits.
  - Provided resources to support PreK and Kindergarten teachers with direct, targeted instruction in phonological awareness.
  - Provided Phonemic Awareness training to all PreK and Kindergarten teachers.
  - Because of the integral relationship between language and literacy, NWSD made a concerted effort to promote, support, and embed Indigenous language into learning opportunities:
    - Continued the Michif Kindergarten program.
    - Embedded Cree, Dene, and Michif vocabulary instruction in many classes from PreK-12
  - The NWSD Literacy Team remained actively engaged in advancing the reading priority, with the following accomplishments:
    - Initiated a Literacy Pilot project aimed at providing collaborative professional learning for a small cohort of teachers.
    - Created modules centred on the essential components of reading acquisition, intended for distribution to both teachers and administrators.
    - Gathered and shared a variety of assessment tools to assist teachers in assessing students' current levels and determining their next learning steps.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:**

These actions align with the following *Inspiring Success* goals:

1. First Nations and Métis languages and cultures are valued and supported.
  2. Equitable opportunities and outcomes for First Nations and Métis learners.
  3. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
  4. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.
- Emphasized the importance of meeting students' needs through exploration and implementation of Ministry-developed Responsive Instruction Modules.
  - Provided PD around and promoted the use of Supporting Student Assessment in Saskatchewan Modules.
  - Schools engaged in Response to Intervention (RtI) processes including assessment, targeted intervention, and progress monitoring.
  - Conducted Learning Walks to observe and discuss commitment to responsive instruction and RtI.
  - Utilized NWSD Outcomes readiness Assessments in Mathematics to identify and address learning gaps in knowledge and skills of essential outcomes.
  - Seven NWSD schools participated in the FTV initiative and worked to enhance cross-curricular planning, teacher clarity, and student engagement.
  - Implemented comprehensive professional development initiative to enhance mathematics instruction that is responsive to student needs and incorporates balance of procedural and conceptual knowledge and skills.
  - Enhanced engagement of First nations and Métis student in mathematics by incorporating Indigenous math games.
  - Expanded the NWSD Virtual School to create alternate opportunities and pathways for students.
  - Offered Summer School for students to make up credit deficiencies.
  - Offered programming through Transition Schools as an additional learning avenue.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:**

- NWSD and individual schools in the division used the OurSCHOOL data to help create mental health and well-being plans. Approximately 4615 grades 4-12 students completed the OurSCHOOL survey in the fall and spring. The two snapshots included questions related to transition back to school and emotional health, in addition to well-being for the secondary survey.

- Conducted *Student Voice* groups to help guide creating safe, caring, and inclusive schools.
- A team of 12 NWSD staff attended the Mental Health and Well-Being Symposium in Saskatoon and shared best practices with schools.
- Established partnerships with various organizations and agencies to support students.
- Provided various resources for students and staff, such as the *Not Myself Today* resources and *PSST World* for reporting anonymous concerns.
- Trained an additional 15 staff members in *ASIST* (Applied Suicide Intervention Skills Training), 15 staff members in *Mental Health First Aid*, 11 staff members in *Mental Health First Aid First Nations*, and various staff members in *Kids Have Stress Too*. NWSD also provided *SafeTALK* presentations to approximately 60 grades 10-12 students in one school and MHFA Basic training to 15 grade 11 and 12 students in a different school.
- Expanded our community resource booklet and Mental Health and Well-being web page for students, families, and schools. Shared our monthly counsellor newsletters with parents on our webpage.
- NWSD continued to implement the Live Well program designed to promote physical, mental, and spiritual wellness for all members of the school division with the goal of enhancing the wellness of staff to benefit the well-being of all students.
- Hosted our first annual *Mental Health Symposium* and had 86 participants register, with participants having a variety of roles in our schools. These roles ranged from classroom teachers, administrators, SCC members, Board member, Wellness Coordinators, Counsellors, Psychologists, Educational Assistants, etc. The theme of the symposium was “Better Together” and as such, we had outside organizations, such as Roots of Hope, the STF, Lloydminster Sexual Assault Centre, and the Child Advocate, join us for the day.

The following actions aligned with the goals of Inspiring Success:

- Implemented a full-time permanent Family Advocate position to build community, family and school partnerships. The Family Advocate were able to relate with First Nations families socially and culturally because of their personal backgrounds and experiences. (Inspiring Success: 1, 2, 3)
- Promoted and implemented the First Nations Mental Wellness Continuum framework. (Inspiring Success: 1)
- Staff completed the *Four Seasons of Reconciliation* training to glean a better understanding of the implications of the impacts of residential schools, therefore are able to go down the path of reconciliation with a greater understanding of how to move forward. (Inspiring Success: 1, 5)



## Measures of Progress for the Provincial Education Plan Interim Priorities

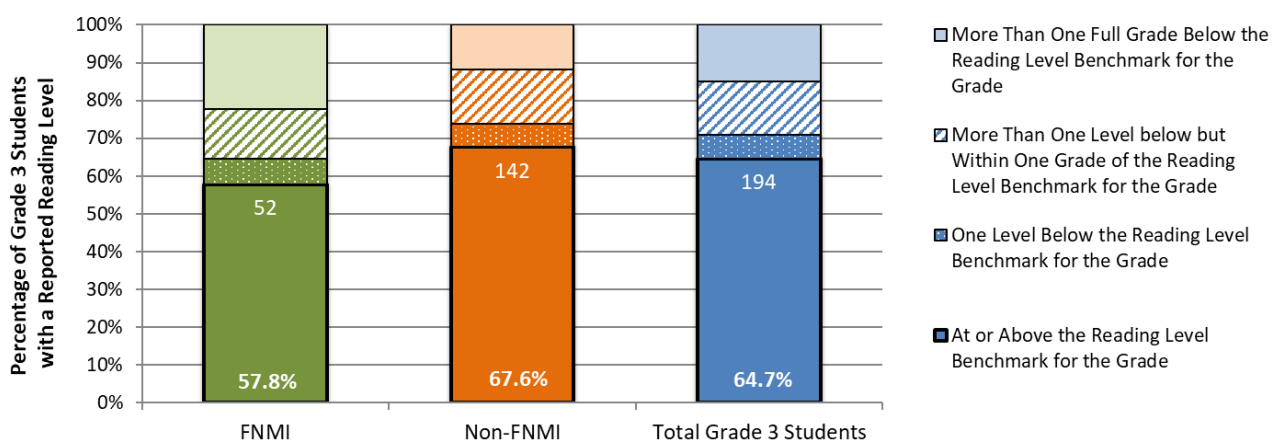
### Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

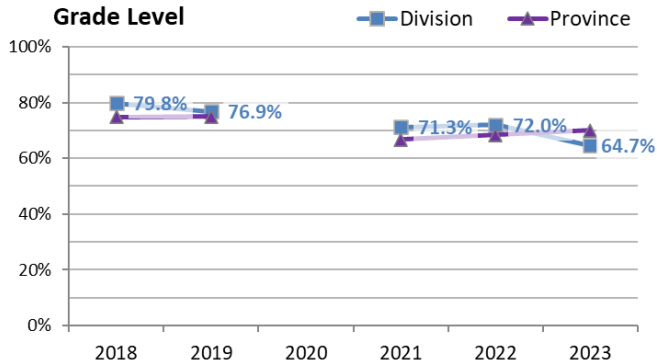
Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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, Northwest SD 203, Grade 3, 2022-23



#### Percentage of Grade 3 Students Reading at or above Grade Level



#### Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	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)	90	90.9%	3.0%	6.1%	99
Division (Total)	300	92.3%	5.5%	2.2%	325
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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, 2023

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

The NWSD continued reading data collection for the 2022-23 school year using the Fountas and Pinnell Benchmark assessment. Results from this assessment indicate a decline of 7.3 percentage points compared to the previous year.

After 5 years of relatively stable reading rates, a declining trend since 2018 continued to emerge, illustrating significant learning gaps that require strategic, systemic action to address. This time span included the interruption to schooling due to the COVID-19 pandemic which, of course, much of this decline can be attributed to. Although it is difficult to identify causal relationships given the multitude of factors at play, decreased student attendance, limitations to professional supports, and restrictions on professional learning due to a lack of substitute teachers may have played integral roles in these results.

It is significant to note that NWSD continues to have an extremely high-level of participation in reading level reporting compared to a much lower provincial number (92.3% in NWSD and 83.8% provincially). It can be inferred that the NWSD may be including students who may otherwise be excluded in other areas of the province. Careful attention to who is being included and excluded and why will be explored throughout this academic year.

NWSD will continue exhaustively to provide supports and thoughtful interventions to ensure all students achieve at their maximum potential in reading.

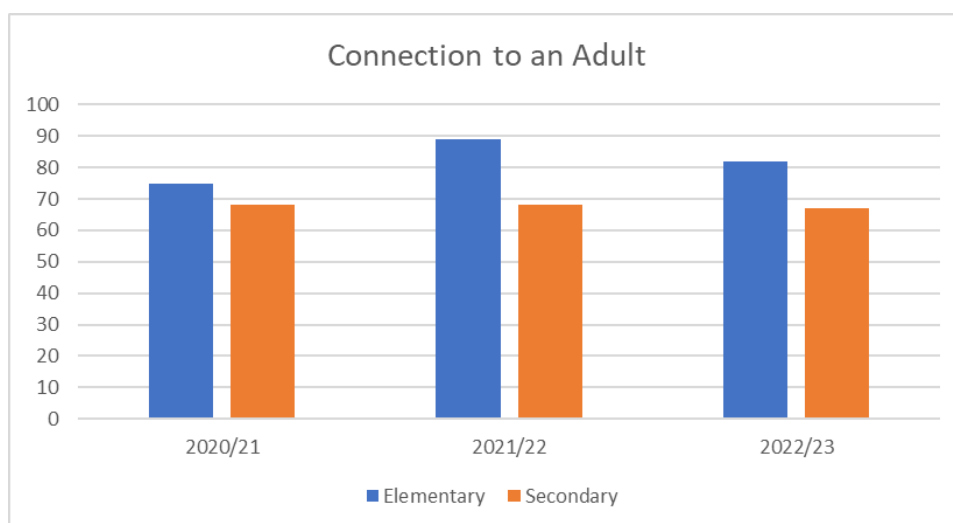
## Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

Caring adult mentors are critical to student success. Ensuring that all NWSD students are connected to at least one adult in their schools is something that the division has strived to achieve over the past couple of years. As a division, NWSD has added a question to the OurSCHOOL survey for the past three years to determine what percentage of elementary (grades 4 to 6) and secondary (grades 7 to 12) students felt connected to at least one adult in their building and who they would go to if they needed support. Based on the results, schools were able to make individual plans to build connections with students in a variety of ways.

The following graphic shows the results for 2020-21, 2021-22 and 2022-23.

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



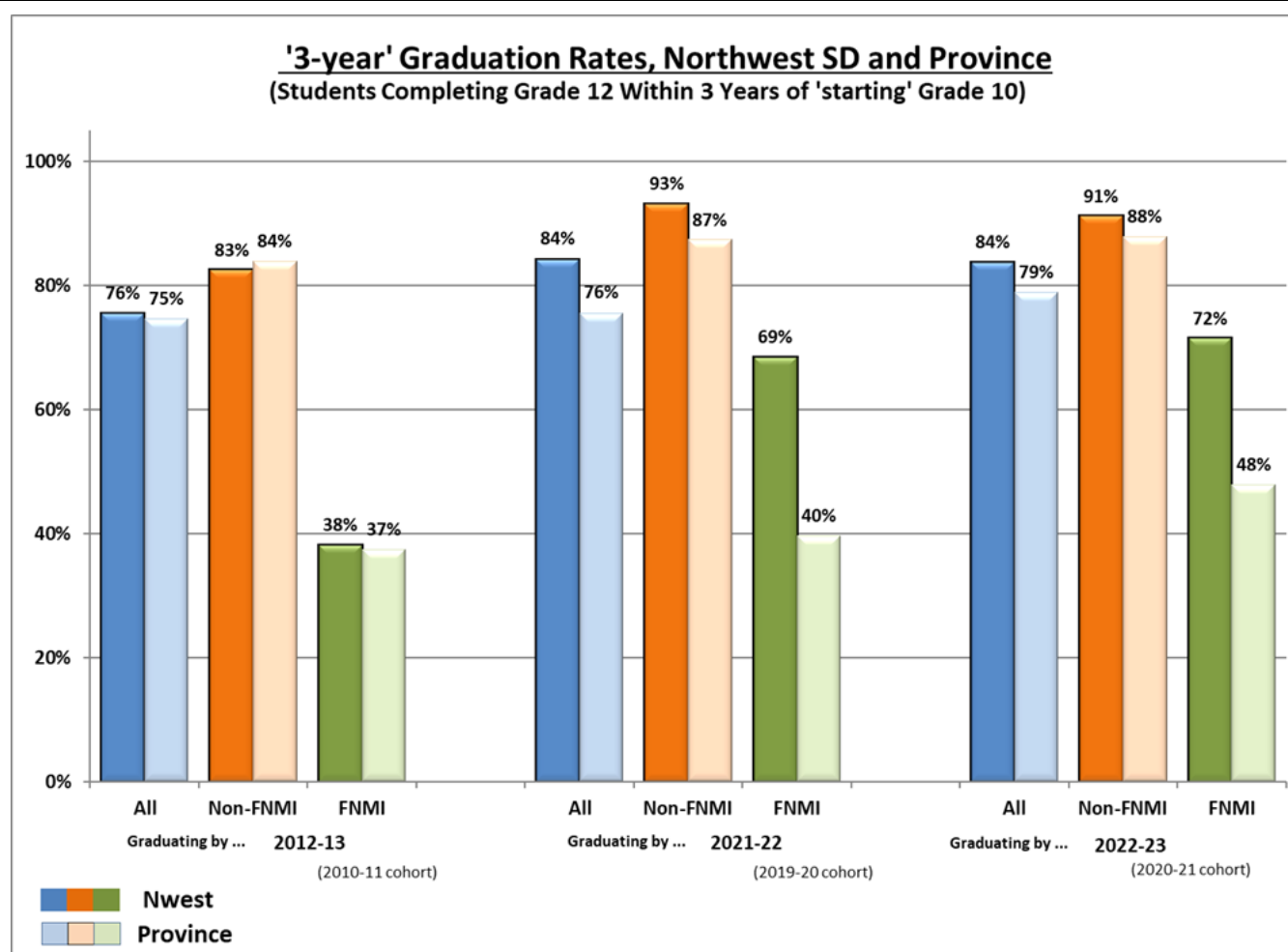
### Analysis of Results – Mental Health and Well-Being Measure

Overall, most of our students are connected to at least one adult in our buildings, as shown by the above graph. In 2020/21, 75% of our grades 4-6 students and 68 % of our grades 7-12 students stated that they were connected to at least one adult at school. In 2021/22, 89% of our grades 4-6 students and 68% of our grades 7-12 students stated that they were connected to at least one adult at school. In 2022/23, 82% of our grades 4-6 students and 67% of our grades 7-12 students stated that they were connected to at least one adult at school and that they would go to that person if they needed support. We are proud of the fact that a high percent of our elementary students feel connected to at least one adult in our buildings and that they feel safe going to that person if they need support. The data for our secondary students has been stagnant, thus, we need to find out more information and ways to increase student-adult connections with our secondary students.

## Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

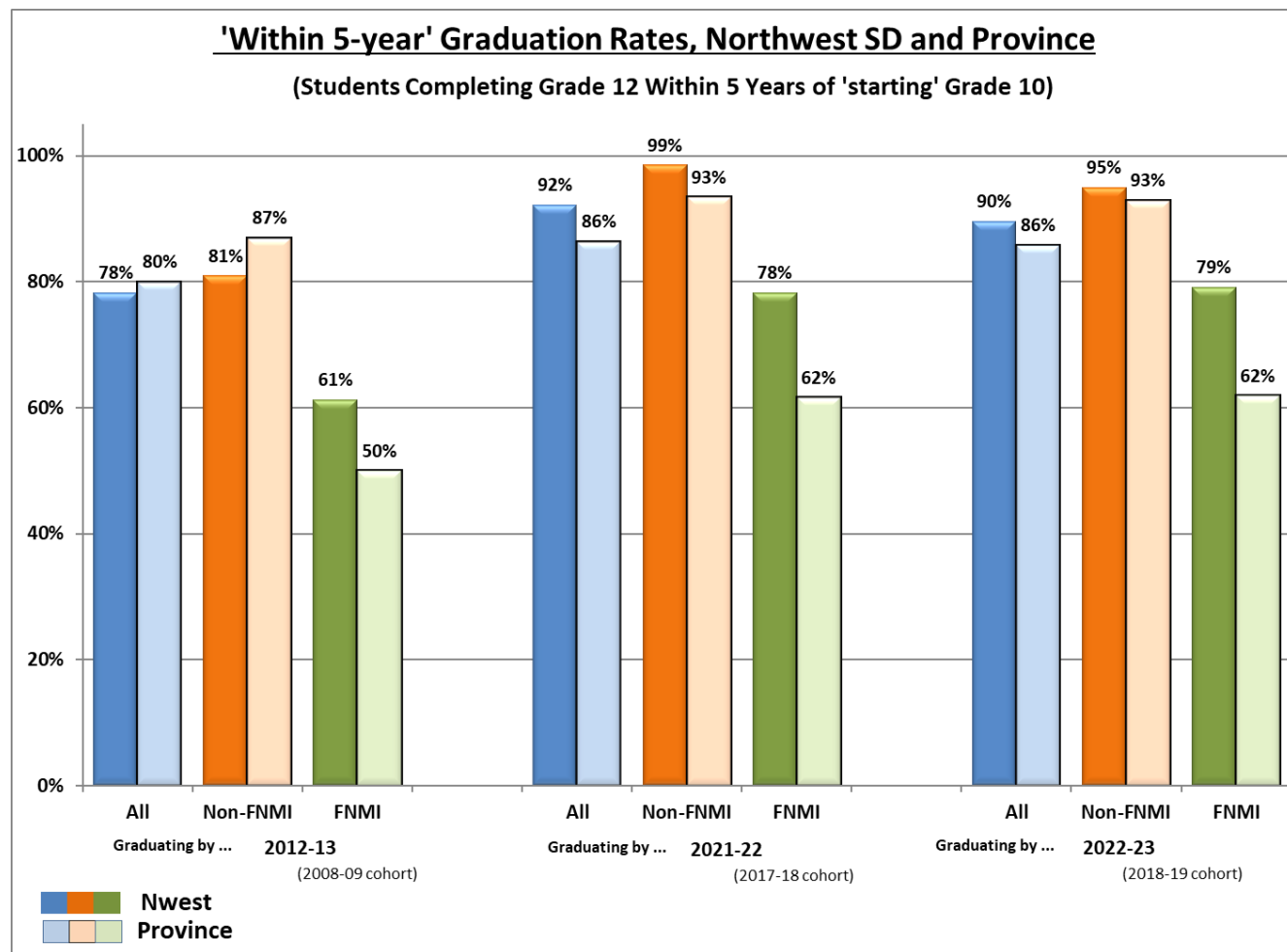
### **Analysis of Results – Three-Year Graduation Rates**

The 2022-23 graduation rate for the NWSD was 84%, consistent with the provincial average of 84%. This number is the same as last year but is higher than the division average prior to 2012-13. NWSD graduation rates for all three categories are above the provincial averages. The increase in graduation rates from pre-pandemic levels overall is attributed to the improved FNMI graduation rate. The FNMI graduation rate was 72% in 2022-23 which is markedly higher than it was in 2012-13 when it was 38%. There is still a significant gap between non-FNMI and FNMI graduation rates, however, the gap is closing at a consistent rate. School division policies regarding instruction and supports along with culturally responsive practices and FTV initiatives have been instrumental in moving this number upward.

## Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

### **Analysis of Results – Graduation Rates Within Five Years**

Not all students graduate within three years of starting Grade 10. For several reasons, some students require more time to complete the necessary credits to graduate. The graduation rate for a particular cohort of students increases when these extra years of schooling are considered. By June 2023, 90% of all Northwest students, 95% of non-FNMI students, and 79% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. These numbers are similar to 2021-22. NWSD's 5-year graduation rate for all three groups of students demonstrates the same pattern as the 3-year graduation rate. The Northwest School Division 5-year graduation rate is higher overall than the provincial rate of 86% and this is true of the 5-year FNMI provincial graduation rate of 62%. There remains a significant gap between FNMI student and non-FNMI student graduation rates. Schools are making a concerted effort to narrow the gap. RTI models are more robust and responsive in maintaining students along their academic/graduation path. The school division has embedded responsive instruction as a focus and strategy to meet students where they are at. All of these actions are anticipated to continue to contribute to improved graduation rates.

## Ongoing Measures of Progress

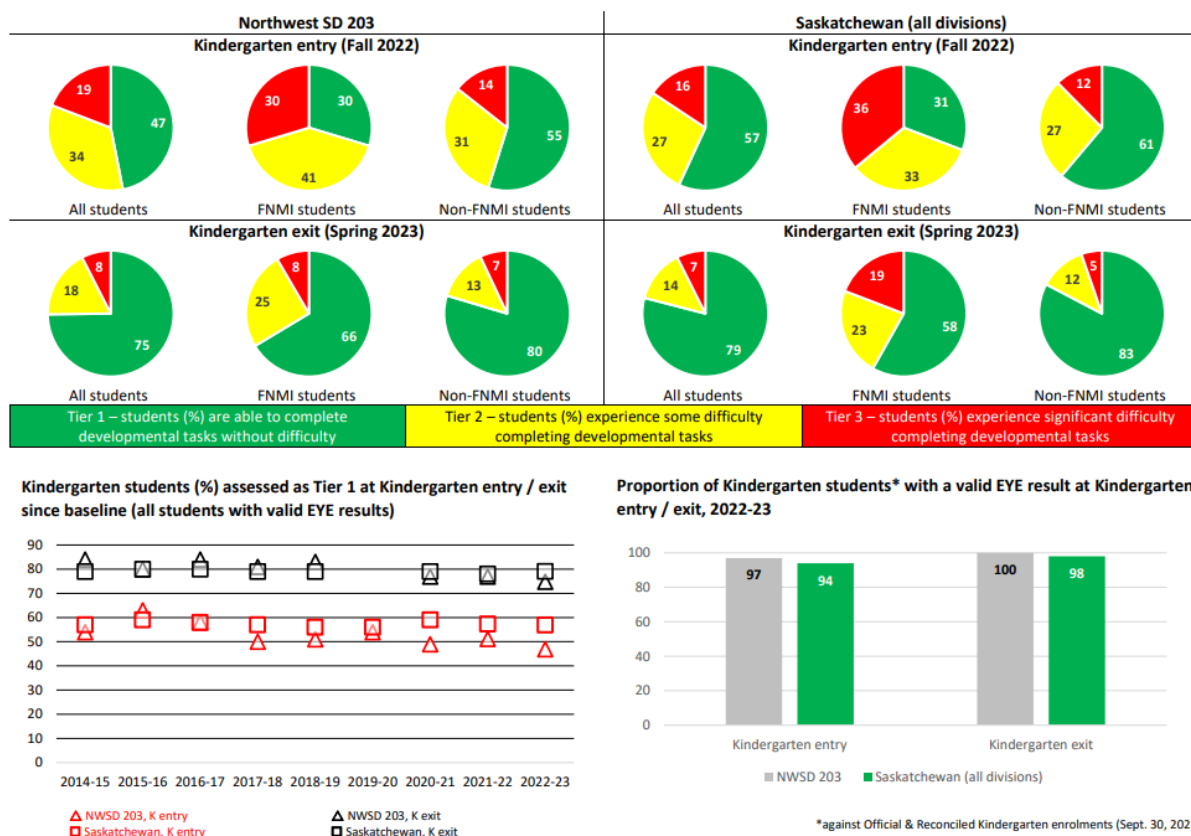
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

### Early Years Evaluation

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.

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.





Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 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.

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

Source: Ministry of Education, Early Years Branch, 2023

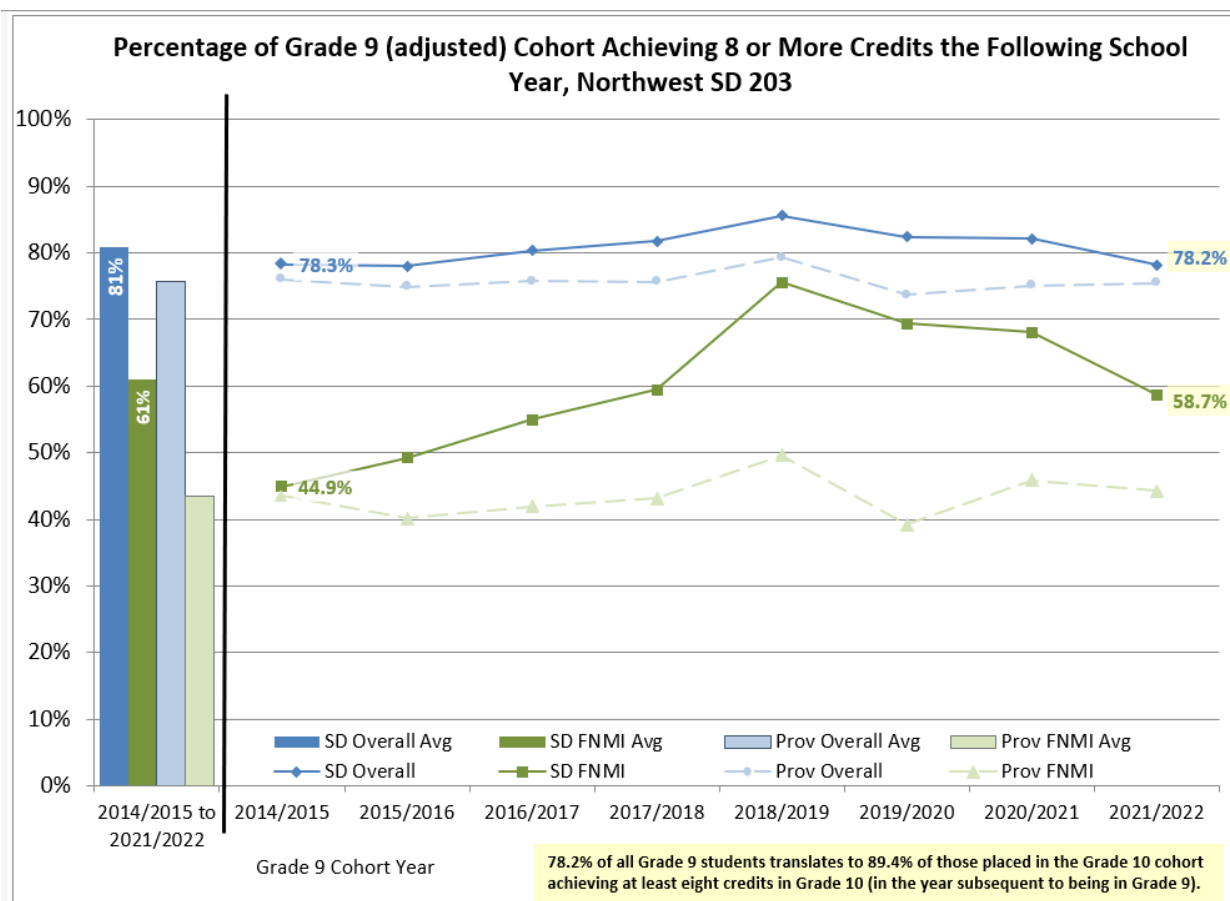
### **Analysis of Results – Early Years Evaluation**

In the NWSD, 75% of Kindergarten students scored within Tier 1 of the EYE-TA domains when exiting Kindergarten in 2022-23, which is at a rate that is slightly below, but in line with the provincial average (79%). Upon entry, only 30% of NWSD FNMI Kindergarten students were able to complete developmental tasks without difficulty (Tier 1) in 2022-23. Upon exiting, 66% of FNMI Kindergarten students were able to complete developmental tasks without difficulty, indicating a substantial increase of 36%. This is a higher percentage of growth comparable to the provincial results of a 27 percentage point increase for this group of students (31% at entry, 58% at exit). The results indicate that there is a significantly higher proportion of FNMI students entering Kindergarten in need of additional support, and NWSD Kindergarten teachers and student services personnel should be commended for the progress these students have made.

## Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, 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, 2023

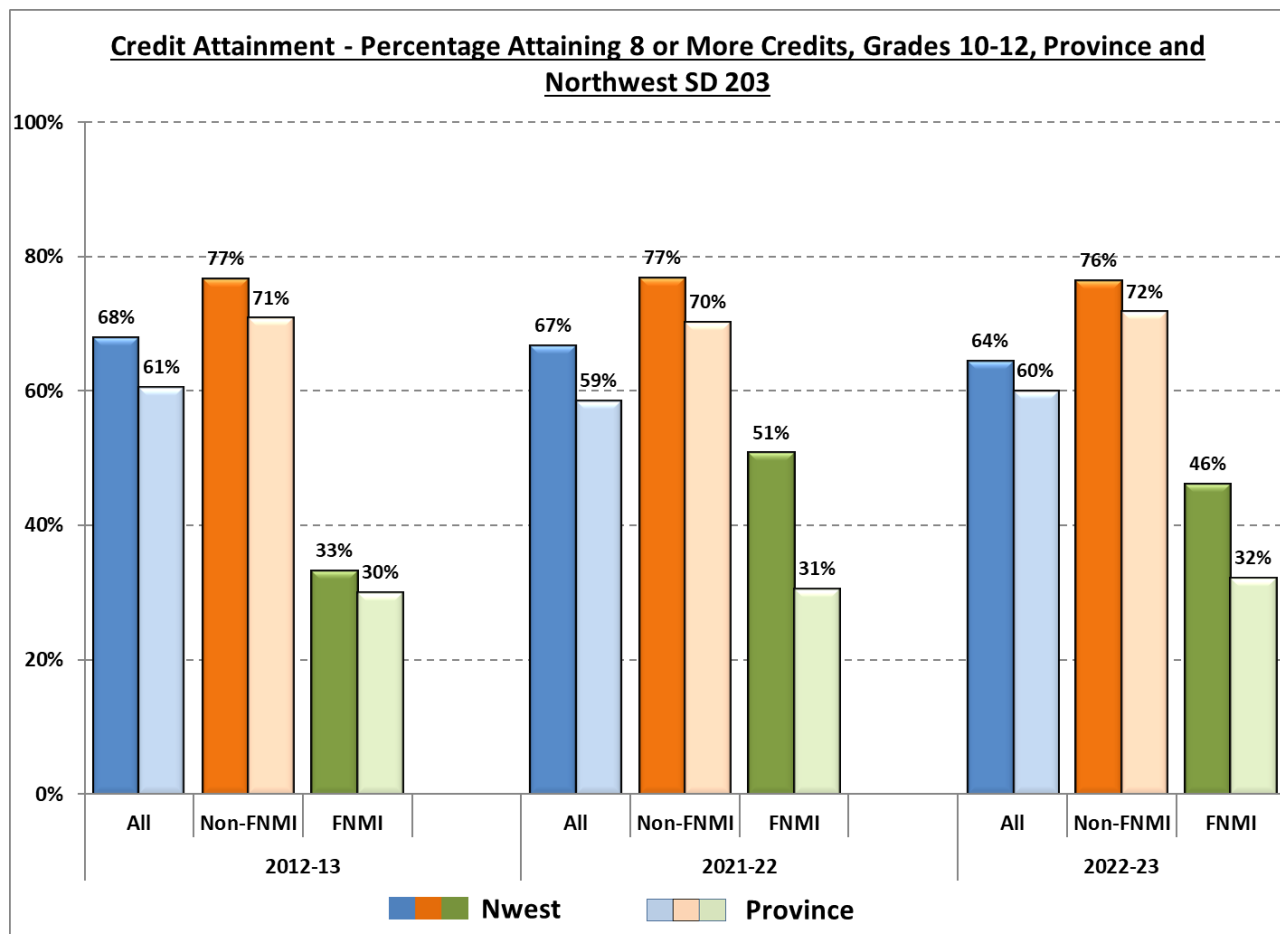
### **Analysis of Results – Grade 9 to 10 Transition**

On average over the past 8 years, the percentage of overall NWSD students enrolled in Grade 10 for the first time attaining 8 or more credits was over 81% which exceeds the provincial 8-year average of approximately 76%. On average, over the 8-year period, 61% of FNMI students achieved 8 or more credits which is higher than the provincial average of approximately 44%. Increased credit options, summer school, credit recovery, virtual school options, as well as transition schools provide students opportunities to stay on track. Responsive instruction and intellectual and social engagement are successful strategies to increase attendance and academic participation.

## Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

### **Analysis of Results – Credit Attainment**

Analysis of credit attainment data from 2012-13 to 2022-23 shows that Northwest School Division has consistently outperformed the province for both FNMI and non-FNMI students. This is cause for celebration. While NWSD credit attainment rates for FNMI students have improved significantly from 33% in 2012-13 to 46% in 2022-23, they are still significantly lower than the results for non-FNMI students. These numbers correlate with the improved FNMI graduation rates and continuing to narrow the gap in achievement with their non-FNMI counterparts.

## Demographics

### Students

In 2022-23, 4,342 K-12 students were enrolled with Northwest School Division (NWSD). Enrolments were down slightly from the previous year (2021-22) when 4,358 students were enrolled. This has been the trend for the last five years.

Métis and First Nations enrolment numbers have increased slightly from the previous year, with Fall 2022 being the highest count in the last five years. Families are feeling more comfortable with reporting this identification.

The French Immersion programming in the city of Meadow Lake remains a viable program as it currently encompasses Kindergarten to Grade 12 students across three schools. Fall 2022 only had five students register for kindergarten compared to 14 the previous year. We did have nine students from French Immersion in the graduating class at Carpenter High School in June 2023.

Enrolment numbers in home-based education have dropped slightly from the previous year at 78 compared to 82 the year before. This has dropped slightly each year since its peak in 2020 during COVID-19 as enrollments were at 88 compared to Fall 2019 where we only had 29.

With less demand for online learning, Northwest Virtual School provided, overwhelmingly, courses as a service to students cross-registered from our physical schools, as well as 15 full-time students in grades 9 to 12. The school granted 257 secondary credits to students from around NWSD.

In 2022-2023, the number of student with English as an Additional Language was small at only 29 students across the division.

Northwest SD 203					
Grade	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Kindergarten</b>	322	342	328	308	294
<b>1</b>	365	309	337	333	335
<b>2</b>	362	356	327	320	336
<b>3</b>	358	361	336	310	321
<b>4</b>	392	358	352	338	319
<b>5</b>	414	381	354	351	341
<b>6</b>	336	407	376	342	338
<b>7</b>	370	301	379	349	343
<b>8</b>	366	345	305	368	345
<b>9</b>	338	373	345	324	381
<b>10</b>	327	359	345	332	319
<b>11</b>	323	302	328	344	307
<b>12</b>	358	336	305	339	363
<b>Total</b>	<b>4,631</b>	<b>4,530</b>	<b>4,417</b>	<b>4,358</b>	<b>4,342</b>

<b>PreK</b>	<b>178</b>	<b>186</b>	<b>133</b>	<b>171</b>	<b>188</b>
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	<b>K to 3</b>	343	318	297	385	403
	<b>4 to 6</b>	363	348	321	313	326
	<b>7 to 9</b>	358	334	336	368	373
	<b>10 to 12</b>	371	371	356	382	386
	<b>Total</b>	<b>1,435</b>	<b>1,371</b>	<b>1,310</b>	<b>1,448</b>	<b>1,488</b>
English as an Additional Language	<b>1 to 3</b>	12	12	10	<10	10
	<b>4 to 6</b>	<10	10	11	<10	<10
	<b>7 to 9</b>	11	<10	<10	<10	<10
	<b>10 to 12</b>	<10	<10	<10	<10	<10
	<b>Total</b>	<b>37</b>	<b>38</b>	<b>33</b>	<b>24</b>	<b>29</b>
French Immersion	<b>K to 3</b>	52	63	48	46	42
	<b>4 to 6</b>	25	32	35	39	28
	<b>7 to 9</b>	22	20	20	22	32
	<b>10 to 12</b>	17	21	22	18	19
	<b>Total</b>	<b>116</b>	<b>136</b>	<b>125</b>	<b>125</b>	<b>121</b>

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, 2022



## Staff

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	299.8
<b>Principals, vice-principals</b>	19.9
<b>Other educational staff (positions that support educational programming) -</b> 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.	189.9
<b>Administrative staff – e.g.,</b> Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees.	17.0
<b>Plant operations and maintenance – e.g.,</b> caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	35.9
<b>Transportation – e.g.,</b> bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	111.4
<b>League of Educational Administrators, Directors and Superintendents (LEADS) -</b> e.g., director of education and superintendents	6
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>679.9</b>

### 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: NWSD, 2023

## Senior Management Team

Duane Hauk	Director/Chief Executive Officer
Charles McCloud	Chief Financial Officer
Jennifer Williamson	Deputy Director
Davin Hildebrand	Deputy Director
Darrell Newton	Superintendent of Curriculum and Instruction
Aaron Oakes	Superintendent of Schools
Terry Craig	Superintendent of Schools

## Infrastructure and Transportation

School	Grades	Location
Carpenter High	9-12	Meadow Lake
Ernie Studer	K-12	Loon Lake
Gateway Middle	5-8	Meadow Lake
Glaslyn Central	K-12	Glaslyn
Goodsoil Central	K-12	Goodsoil
Green Acre	K-8	Rapid View
H. Hardcastle	K-12	Edam
Hillmond Central	K-12	Hillmond
J.H. Moore Elementary	PreK-6	Lashburn
Jonas Samson Middle	5-8	Meadow Lake
Jubilee Elementary	PreK-4	Meadow Lake
Lakeview Elementary	PreK-4	Meadow Lake
Lashburn High	7-12	Lashburn
Maidstone Comprehensive High	7-12	Maidstone
Marsden Jubilee Elementary	K-6	Marsden
Marshall	K-9	Marshall
Neilburg Composite	K-12	Neilburg
Northwest Virtual Learning	K-12	On-line
Paradise Hill	K-12	Paradise Hill
Pierceland Central	PreK-12	Pierceland
Ratuszniak Elementary	PreK-6	Maidstone
St. Walburg	PreK-12	St. Walburg
Transition Place Education Centre	10-12	Meadow Lake
Turtleford Community	PreK-12	Turtleford

Marsden Jubilee Elementary closed as of June 30, 2023.

## Infrastructure Projects

No active project as of August 2023

## Transportation

Northwest School Division (NWSD) owns, operates, and maintains a fleet of 142 school buses of various sizes. 98 full time bus routes operate on 96 buses with the additional buses being used for special events or as auxiliary buses.

In 2022-2023, there were 2,806 students being transported to 31 schools throughout various communities. Approximately 15,550 route kilometers (km) are travelled every school day for a yearly total of 2,907,850 km. Average daily bus routes are 158 km with an average of 29 students per bus.

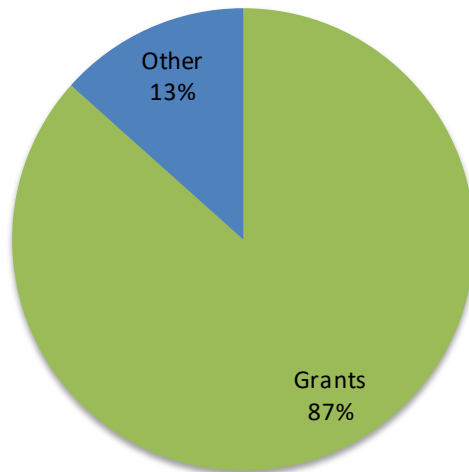
Agreements are in place with the Lloydminster Public and Lloydminster Catholic School Divisions for the Northwest School Division to provide transportation to eligible rural students who reside on the Saskatchewan side of the border. NWSD currently operates 10 bus routes that transport 267 students into eight schools within the city of Lloydminster. Additionally, Northern Lights School Division transports one bus of students from its attendance area into Meadow Lake schools. Multiworks is contracted to provide transportation for students with intensive needs inside the city of Meadow Lake.

Challenges for the 2022-23 school year continued to be driver retention and inclement weather.

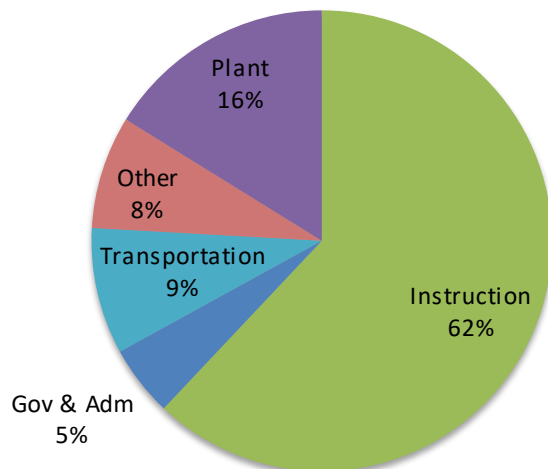
## Financial Overview

### Summary of Revenue and Expenses

**Revenue 2022-23**



**Expense 2022-23**



## Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	57,077,792	56,272,328	55,798,904	(805,464)	-1%	
Tuition and Related Fees	3,102,366	3,373,482	3,284,643	271,116	9%	1
School Generated Funds	1,714,540	2,210,510	1,537,440	495,970	29%	2
Complementary Services	1,332,274	1,307,516	1,292,466	(24,758)	-2%	
External Services	918,992	1,329,514	918,497	410,522	45%	3
Other	115,000	474,877	340,117	359,877	313%	4
<b>Total Revenues</b>	<b>64,260,964</b>	<b>64,968,227</b>	<b>63,172,067</b>	<b>707,263</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	309,261	288,675	237,589	(20,586)	-7%	5
Administration	3,199,462	3,308,967	3,084,546	109,505	3%	
Instruction	44,017,735	44,859,486	44,407,727	841,751	2%	
Plant	11,580,982	11,698,814	12,514,122	117,832	1%	
Transportation	6,122,438	6,422,164	6,287,379	299,726	5%	
Tuition and Related Fees	854,616	706,514	729,855	(148,102)	-17%	6
School Generated Funds	1,714,540	2,018,581	1,424,452	304,041	18%	7
Complementary Services	1,776,361	1,683,419	1,643,682	(92,942)	-5%	8
External Services	645,618	1,085,876	998,474	440,258	68%	9
Other Expenses	55,316	241,748	270,207	186,432	337%	10
<b>Total Expenses</b>	<b>70,276,329</b>	<b>72,314,244</b>	<b>71,598,033</b>	<b>2,037,915</b>	<b>3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,015,365)</b>	<b>(7,346,017)</b>	<b>(8,425,966)</b>			

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

Note	Explanation
1	More federal students attending provincial schools than projected.
2	Increased fundraising activity due to elimination of COVID restrictions.
3	Reclassification of Driver Education and revenue related to the Michif Program.
4	Proceeds of insurance claims and reclassification of Treaty Land Entitlement compensation.
5	Reduction in Board travel costs due to increased use of virtual meetings.
6	Less provincial students attending federal schools than projected.
7	Increased fundraising activity due to elimination of COVID restrictions.
8	Vacant Pre-Kindergarten Interventionist positions.
9	Reclassification of Driver Education and expenses related to the Michif Program.
10	Over budget due to bank interest on overdraft.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, John	6,711	2,456	-	1,501	-	948	11,616
Baillargeon, Janice	6,909	1,686	-	1,623	-	948	11,166
Campbell, Mark	6,687	1,268	-	1,675	-	873	10,503
Graham, Faith	7,853	2,999	-	2,328	-	998	14,178
**Josuttes-Harland, Bev	10,171	3,858	-	1,482	-	948	16,459
Main, Patricia	6,537	167	654	2,334	2,548	1,023	13,263
Perillat, Andrea	7,403	2,097	-	2,459	-	948	12,907
Prete, Terri	8,669	1,901	-	1,402	-	1,098	13,070
Seymour, Barbara	6,066	1,154	-	1,555	-	948	9,723
Stein, Charles	9,003	2,386	-	2,163	2484	948	16,984
*Winkler, Glen	12,424	3,602	-	1,617	-	1,080	18,723

\* Board Chair

\*\* Board Vice-Chair

### Personal Services

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

Name	Amount
ACKERMAN, COLLEEN	54,207
ACKERMAN, GREG	119,695
ADAIR, CHRISTIE	69,139
ADAMS, ERIC	97,386
ADAMS, FELICIA	79,865
ALBERT, ABBY	56,360
ANDERSEN, GENE	92,067
ANDRES, JENNIE	126,291
ARNOTT, BRADLEY	92,515
ARNOTT, KIMBERLY D	92,337

Name	Amount
ATKINSON, REBECCA	92,337
BAILEY, PENNY	93,502
BALDINUS, ZACHARY	74,744
BANNERMAN, KAYLEE	73,030
BANNERMAN, NICKI	74,297
BARTEE, LORI	104,261
BECK, MEAGAN	56,135
BECOTTE, BRENNAN	139,782
BECOTTE, KRISTIN	50,471
BEDFORD, LORALEE	92,067

Name	Amount
BEKOLAY, DALE	79,936
BELLEGARDE, SHERYL	93,020
BELLIN, MEGHAN	97,430
BERRY, PATRICIA	57,915
BLAIS, JENNIFER	90,015
BLAQUIERE, CHRISTA	77,603
BLOOM, REBECCA	92,067
BOGGUST, SHEA	66,382
ACKERMAN, COLLEEN	54,207
ACKERMAN, GREG	119,695
ADAIR, CHRISTIE	69,139
ADAMS, ERIC	97,386
ADAMS, FELICIA	79,865
ALBERT, ABBY	56,360
ANDERSEN, GENE	92,067
ANDRES, JENNIE	126,291
ARNOTT, BRADLEY	92,515
ARNOTT, KIMBERLY D	92,337
ATKINSON, REBECCA	92,337
BAILEY, PENNY	93,502
BALDINUS, ZACHARY	74,744
BANNERMAN, KAYLEE	73,030
BANNERMAN, NICKI	74,297
BARTEE, LORI	104,261
BECK, MEAGAN	56,135
BECOTTE, BRENNAN	139,782
BECOTTE, KRISTIN	50,471
BEDFORD, LORALEE	92,067
BEKOLAY, DALE	79,936
BELLEGARDE, SHERYL	93,020
BELLIN, MEGHAN	97,430
BERRY, PATRICIA	57,915
BLAIS, JENNIFER	90,015
BLAQUIERE, CHRISTA	77,603
BLOOM, REBECCA	92,067
BOGGUST, SHEA	66,382
BOWERMAN, DAWN	92,607
BRAKE, TERRI - LYNN	51,499
BRANDER, BRIAN	51,666
BRIGGS, LESLEY	88,598

Name	Amount
BRINKMAN, KELLY	54,207
BROOKES, ALBERT	91,635
BROOKES, ELEANOR	57,915
BROST, KRISTA	76,538
BROWNRIGG, JUNE	97,357
BUFFIN, LISA	102,048
BURGESS, AUDREY	86,632
BURROUGHS, SABRINA	68,096
CALVERT, GINI	69,951
CAMPBELL, AMY	71,092
CANET, CLÉMENCE	63,782
CARLBERG, KENDAL	101,939
CARTER, TARA	92,067
CATHCART, JEFFREY	73,351
CHAMMARTIN, BRANDI LIN	98,345
CHEESMAN, ALISON	94,111
CHEESMAN, DANIEL	106,554
CHIVERTON, LEIGHTON	79,775
CHIVERTON, MARIKA	92,607
CHURN, JACKIE	75,504
CLARK, KATHERINE G	92,799
CLARK, ROBERT	54,207
COLLEY, SHANA M	105,210
CONKIN, ERIN	96,547
CONLON, JEAN	97,422
CONNER, TANYA L	92,202
CONNOLLY, MICHAEL	89,773
COTTRILL, JAMIE	100,830
COVEY, COLIN	113,998
COX, SAMANTHA	97,834
CRAWFORD, TANIS	102,417
CSIKI, ANGELA	112,765
CYDEJKO, SARA	93,702
DALLYN, CHEYNE	117,823
DANILKEWICH, DEREK	92,147
DAONGAM, CALLY	61,522
DAONGAM, DANIEL	83,033
DAWSON, C. SAM	114,337
DAWSON, LAURA	102,858
DEKKER, BETTY	97,897

Name	Amount
DEOBALD, TRINA	98,375
DEVUE, ASHLEY	81,515
DOLAN, ANITA	96,927
DORVAL, JENNIFER	115,856
DOUCETTE, TROY	64,754
DOWNIE, PAMELA	70,216
DUDAR, ROBYN	79,992
DUFRESNE, AMANDA	112,934
DUROCHER, AMANDA	93,957
DYCK, KIRA	67,793
DYCK, RYLEY	74,744
EAST, AMY	92,648
EDWARDS, BERNICE	57,915
EFTODA, DEREK	96,682
EFTODA, SELESTE	97,650
EICHHORN, TONI	76,034
ELLIS, ANGELA	114,125
ELLIS, CHRISTOPHER	115,444
ENS, SHERILYN	112,978
ERICKSON, BRANDE	93,303
ERNEWEIN, CORRINNE	59,391
ESAU, PAMELA	92,337
FEHR, CARLEEN	52,219
FEHR, RUBY	93,687
FEIL, DAVID	92,472
FERGUSON, CAROL	74,744
FEUCHT, LOIS	50,382
FILKOWSKI, ASHTON	57,196
FISHLEY, KEARSTIN	92,067
FORBES, TODD	116,852
FOREMAN, KATHLEEN	69,307
FORTUNE, TERRY	120,325
FOSTER, CASEY	93,687
FRANCOEUR, DANIEL	54,207
FRANKE, RAECINE	79,647
FREY, KIM M	92,067
FREYMAN, BRAD	113,318
FREYMAN, JODY	93,057
FRITZ, TRISHA	91,476
FRY, ALISON L	92,067

Name	Amount
GABRIELLI, MELISSA	112,253
GAGNON, CARMEN	96,952
GAGNON, LEE ANN	92,607
GATELEY, TREVOR	97,191
GELOWITZ, CALVIN	54,207
GEROW, AMANDA	116,852
GERSTENHOFER, LORRAINE	97,422
GERVAIS, PATRICIA	78,104
GERWING, KEVIN	78,851
GETZINGER, MADISON	81,832
GIESBRECHT, BENJAMIN	79,239
GIESBRECHT, SANDRA	89,973
GRAHAM, TYLER	62,997
GRAY, CARSON	69,686
GRAY, LISE	57,915
GRUNDNER, MICHELLE	92,067
GRUPP, MATTHEW	112,253
GUIGON, KATHERINE	63,162
GUNDERSON, KAARE	93,012
GUTTORMSON, CYNTHIA	80,943
HAACKE, GEOFFREY	97,087
HAMM, ANITA	93,177
HANSEN, JORDAN	102,588
HANSON-PREECE, GISELLE	71,170
HARMAN, KAITLIN	85,235
HARRISON, BRETT	102,275
HART, SHAUN	92,337
HARTY, ANDREA	92,607
HARVEY, BAILEY	60,256
HAUK, DUANE	223,171
HENDERSON, ANNIE	92,877
HENDERSON, KRISTIE	92,337
HENRY, LISA	113,062
HETLINGER, JAMES	97,627
HICKS, CHARMAINE	106,645
HILDEBRAND, COURTNEY	114,914
HILDEBRAND, DAVIN	187,290
HILDEBRAND, MICHELLE	97,019
HODDENBAGH, CHRIS	79,822
HOEKSTRA, MIRANDA	97,897



Name	Amount
HOFFER, CHELSEY	68,096
HOFFER, KAREN	109,557
HRITZUK, ERIKA	61,279
HUFF, LEAH LYNNE	106,014
HUNTER, ROBYN	93,502
JACQUEST, CANDICE	84,898
JANSEN, STACEY	92,877
JANSENS, BRANDYN	62,926
JETZKE, SHERRI	97,261
JOHNSTON, KAREN	92,067
JOHNSTONE, KAREN	93,839
JULLION, CINDY	92,742
KABAROFF, ANITA	92,893
KAISER, MELANIE	101,324
KALTENBORN, ELISE	80,538
KEEN, BRENT	102,048
KEHLER, TANYA	54,207
KIRBY, KAROLYN	79,386
KIRILENKO, DARLA	96,547
KIRK, CATHERINE	102,858
KLARNER, DESIREE	91,382
KNIGHT, BRENDA	53,101
KOPE, NADINE	100,812
KOPPERUD, DANENE	106,472
KOTZER-MILNE, CHRISTIE	93,147
KOZLOSKI, CAITLIN	103,128
KURJATA, DAWN	97,800
LACLARE, JESSICA	104,126
LACLARE, JILL	84,649
LACLARE, LAURA	92,067
LANDRY, MARY	93,189
LANGE, TRACY	92,067
LANGLEY, JENNIFER	97,633
LAURSEN, LINDA	92,607
LAWSON, EMILY	74,885
LEE, MICHAEL JERAMY	102,783
LEJEUNE, BRAD	94,377
LEONARDI, CASEY	102,217
L'HEUREUX, JASON	113,563
LOEHNDORF, LINDSAY	101,274

Name	Amount
LOGAN, SUSAN E	92,323
LONG, LORNE	92,607
LUMLEY, PAMELA	96,562
LUNDBERG, KENNEDY	77,468
LUSTER, KRISTEN	73,152
MACFARLANE, HOLLY-ANNE	112,253
MACNAB, KACIE	52,379
MACNAB, LORNA	92,516
MACNAB, SABRINA	67,711
MADSEN, NANCY	109,455
MAERTZ, TERALYN	67,129
MAIER, ALVIN	92,190
MAIER, SHAWNA	92,337
MALFAIR, PAULA	92,067
MANNIX, MEAGAN	97,357
MARKEVICH, PATRICIA	103,015
MARR, RORY	60,796
MARSH, CHARLIE	70,842
MARSH, TRENT	96,691
MARTIN, ERIN M	102,318
MASON, PAIGE	85,616
MCCLELLAN, CARRIE	96,823
MCCLOUD, CHARLES	183,157
MCKERCHAR, CINDY	93,769
MCLAUCHLAN, S. JANE	97,087
MCNINCH, CARMELA	97,125
MEE, JOYCE C. CORI	92,067
MICHAEL, JARED	89,411
MICHEL, DALE	67,079
MILLER, ADAM	74,744
MILLIE, DOUGLAS	91,716
MILNE, DOUGLAS	110,273
MITCHELL, RACHEL	78,497
MOBERLY, MALLOREY	92,487
MOORE, DARCY	77,765
MOORE, RUSSELL	104,590
MORGAN, LISA	106,202
MORIARTY, ROBERTA	103,533
MORRISON, JANAYA	88,868
MORTON, DAYLENE	92,877

Name	Amount
MURPHY, JEREMY	92,310
MUSKEGO, GWEN	92,067
MUSYJ, CARDELL	102,029
MUTCH, TYSON	92,124
MUZYKA, ADELE	97,295
MYSKO, SKYLAH	60,665
NASBY, KRISTY	96,547
NELSON, COLLEEN	123,989
NEWMAN, MELISSA	135,024
NEWTON, DARRELL	164,985
NORBECK, ALICIA	67,226
NORDELL, DARREN	117,978
NORGAARD, JENNIE	81,257
NOSEK, KELSEY	68,333
OAKES, AARON	180,790
O'HARE, LEONARD	67,224
OLSON, MICHAEL	78,851
OMUSULA, KRISTA	112,261
OSBORNE, GWEN	93,766
OUELLETTE, DENIS	54,207
OUELLETTE, KEEGAN	90,051
OYSTRICK, ASHLEY	92,922
PARAMCHUK, KENDRA	112,501
PARKINSON, CHELSEY	64,292
PAVKA, IAN	61,713
PAYLOR, CURTIS	97,520
PAYLOR, DAWN	138,660
PEARSE, TYLER	85,478
PEARSON, ANDREA	97,118
PEARSON, DARYL	128,331
PERKINS, LISA	97,004
PERO, CHRISTINA	121,522
PERO, DAVID	122,250
PHILLIPS, CATHERINE	54,360
PICKETT, MICHELLE	116,864
PINNO, KEVIN	60,539
PLANT, BRENT	92,405
POCKRANT, AMANDA	116,628
POLLOCK, BRENDA	65,106
POMPU, STEPHANIE	93,417

Name	Amount
POWELL, ALLISON	92,607
POWELL, DEAN	101,137
PREDY, JACQUELINE	92,987
PRUDEN, DIANE	54,207
RADFORD, MICHAEL	115,638
RAWLAKE-CATTELL, TRISHA	92,742
RAWLAKE-PARKER, RACQUEL	105,279
REDIRON, JOANNE	57,915
REINHARDT, SHERALEE	92,877
RENWICK, KATHRYN	119,368
REYNOLDSON, ROXANNE	112,743
ROACH, JANESEA	76,248
ROBB, KYLIE M	92,067
ROBINS, ALAN	97,559
ROBINSON, MIKE	76,520
ROGERS, KYLA	72,042
ROOT, SPURGEON	93,503
ROSS, BROOKE	52,239
ROSS, JANA	90,096
ROSS, SHAYLA	75,527
ROTSEY, BRIAN	88,434
ROZKA, STEPHANIE	54,207
RUDOLPH, COLIN	97,627
RUTLEY, KENNETH ERIC	80,129
SABRAW, BETH	55,202
SALIKEN, DAMIAN	64,615
SALZL, JESSICA	52,174
SARGENT, LORI	91,470
SAWKA, JESSE	77,294
SAYERS, CHERYL	54,578
SCHMIDT, CHRISTINA	89,150
SCHWARTZ, NICOLA	65,163
SCRIVENER, MELISSA	102,183
SEIB, RACHELLE	65,993
SHAKOTKO, JESSE	110,806
SHEPHERD, COLE R	96,952
SHEWCHUK, CHRIS	52,502
SHIDELER, ELIZABETH	75,069
SIEBEN, LESLIE	92,067
SIMKINS, KAYLA	96,547

Name	Amount
SIMPKINS, LACEY	92,202
SKERRY, VANESSA	70,417
SNODGRASS, JAMES	131,286
SOLSTEN, JANELL	92,097
SONNTAG, RITA	57,421
SPENCER, CHANTEL	79,637
SPERLING, CARMEN	93,147
SPRUYT, KATIE	62,116
STEIN, ALLISON	93,282
STEIN, JASON	103,115
STEIN, RENE	93,687
STEVESON, CANDICE	92,067
STOBBE, CHERYL	102,048
STUART, SAMANTHA	95,816
SYDIA, SAMANTHA	89,295
TAMELING, KARA	68,702
TAVES, TREVOR	75,052
TAYLOR, SARAH	92,067
TEBAY, JAYME	93,147
TENNEY, KAREEN	96,547
THERRES, LANE	61,059
THOM, ANDREA	96,817
THOMPSON, JODIE	92,877
THOMPSON, SCOTT	97,492
TOEWS, CORDELLE	62,926
TOUGH, ROBERT	116,852
TOURIGNY, KELSEY	97,422
TOURIGNY, MICHAEL	96,547
TREMBLAY, ADAM	92,940
TREPTOW, CHERYL	130,504
TUPLIN, TRINA	54,207
TUPPER, MARIE	92,067
TURNBULL, STEVEN	117,067
VICZKO, STACEY	72,312

Name	Amount
VIDAL, BREANNA	74,927
VIDAL, JEFF	90,665
VILLENEUVE, BRAD	78,851
VOLK, COURTNEE	72,999
WAKELIN, WADE	82,346
WALDE, JORY	80,244
WALSO, EMILY	68,933
WALSO, JEFFREY SCOTT	96,797
WARNER, JEANELLE	83,575
WASHBROOK, CARA	82,475
WATSON, JILL	71,660
WEBER, MELVIN	54,207
WEINKAUF, EMMA	69,008
WELLS, MELANIE	92,067
WESSON, CAITLIN	92,067
WHELAN, MARILYN	92,067
WHELAN, TREVOR	80,342
WHITING, CRYSTAL M	60,492
WHITLAW, HALEIGH	75,972
WHITTLE, GORDON	106,202
WHYTE, MONIQUE	54,559
WICKERT, C. RENAE	75,925
WICKS, NATASHA	88,987
WIEBE, JODINE	101,624
WIEBE, RENEE	97,692
WILLIAMSON, DANIELLE	105,755
WILLIAMSON, JENNIFER	187,290
WITT, BARBARA	92,067
WORMAN, WADE	102,605
WOUTERS, ALLY	64,322
WRIGHT-GRASBY, JILLIAN	67,583
ZACHARIAS, FRAN	73,896
ZACHARIAS-KIRBY, HAYLEY	59,995

## Supplier Payments

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

Name	Amount
ALCOTT EMBROIDERY	50,716
ALEXANDER, DANNY & CROSS, ASHL	59,528
AON CANADA INC	711,780
AMAZON	99,745
BAR ENGINEERING CO. LTD	119,246
BEEPLUS WORKPLACE SOLUTIONS	135,321
BMO BANK OF MONTREAL	1,267,499
BRAULT ROOFING (SK) INC	302,192
CENTAUR PRODUCTS INC.	222,774
CISCO SYSTEMS CAPITAL CANADA C	168,343
COMPUGEN INC	132,993
CUPE LOCAL 4797	74,354
CYPRESS SALES PARTNERSHIP	139,971
DELL CANADA INC	156,129
DELL FINANCIAL SERVICES CANADA	192,871
DIAMOND INTERNATIONAL TRUCKS L	181,056
EECOL ELECTRIC CORP	121,121
Extra Foods 9040, MEADOW LAKE	61,879
FIRSTONSITE RESTORATION LTD	275,351
FLYING DUST FIRST NATION	237,265
FLYNN CANADA LTD	93,165
HAPPY & BLESSED JANITORIAL SER	77,081
IBM CANADA LIMITED	235,455
IMPERIAL DADE CANADA INC	186,801
JM&SAM JANITORIAL SERVICES	92,622
KEV SOFTWARE INC.	54,474
KINGS ENERGY GROUP	119,092
LEEVILLE CONSTRUCTION LTD	122,559
LLOYDMINSTER & DISTRICT CO-OP	116,961

Name	Amount
LOON LAKE SERVICE (2011) LTD	66,722
MARASIGAN, RICHTER & JACKSILYN	107,945
MAXIM TRUCK & TRAILER	131,499
MEADOW LAKE CO-OP	138,999
MIN OF FINANCE (SK FINANCE)	52,021
NCH CANADA, INC	50,688
NORTH WEST COLLEGE	105,271
NORTHERN EDGE TIRE LTD.	62,371
NOVLAN BROS SALES	70,487
POWERSCHOOL CANADA ULC	384,641
RIVER CITY PLUMBING & HEATING	143,311
SASK ASSOC OF RURAL MUNI	351,949
SASKENERGY	539,788
SASKPOWER	971,239
SASK SCHOOL BOARDS ASSOC	612,316
SASKTEL	91,738
SASK WORKERS' COMP BOARD	231,190
SCHMIDT, CARLA	63,395
SHKOPICH ENVIRO LTD.	69,790
SPARKROCK LTD.	174,086
SUPREME OFFICE PRODUCTS LIMITED	87,269
TEACHERS SUPERANNUATION COMM	56,567
THORPE INDUSTRIES LTD	107,029
TOSHIBA TEC CANADA BUSINESS SO	109,541
TURTLEFORD & DISTRICT CO-OP	723,362
TURTLEFORD AGENCIES INC	162,536
UNITED ROOFING (EDMONTON) INC	557,689

## Other Expenditures

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

Name	Amount
MUNICIPAL EMPLOYEES PENSION PLAN	2,404,704
NORTHWEST LOCAL TEACHERS ASSOC	57,503
RECEIVER GENERAL	12,931,249

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	408,210
SASK TEACHERS FEDERATION	3,700,682
TEACHERS SUPERANNUATION COMM	56,567

## **Appendix B – Management Report and Audited Financial Statements**

**Audited Financial Statements**

Of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2023

*CMcCloud*

Chief Financial Officer

*Grant Thornton 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, Grant Thornton 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 Northwest School Division No. 203:

  
\_\_\_\_\_  
Board Chair

  
\_\_\_\_\_  
CEO/Director of Education

  
\_\_\_\_\_  
Chief Financial Officer

November 28<sup>th</sup>, 2023



# Independent auditor's report

To the Directors of Northwest School Division No. 203:

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**Grant Thornton LLP**

206 Hill Ave.  
Weyburn, SK  
S4H 1M5

T +1 639 219 1153  
F +1 306 842 8171

## Opinion

We have audited the financial statements of Northwest School Division No. 203 ("the School Division"), which comprise the statement of financial position as at August 31, 2023, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flows for the year then ended, with related schedules and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of Northwest School Division No. 203 present fairly, in all material respects, the financial position of the School Division as at August 31, 2023 and the results of its operations and accumulated surplus from operations, changes in its net financial assets and its cash flow 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 Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

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

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

Weyburn, Canada  
December 21, 2023

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants

## Northwest School Division No. 203

Statement of Financial Position  
as at August 31, 2023

	2023	2022
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	(478,716)	3,872,031
Accounts Receivable (Note 7)	2,084,924	1,932,658
Portfolio Investments (Note 3)	194,170	192,296
<b>Total Financial Assets</b>	<b>1,800,378</b>	<b>5,996,985</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	3,136,228	3,713,432
Long-Term Debt (Note 9)	1,930,944	2,362,346
Liability for Employee Future Benefits (Note 5)	1,086,100	1,010,202
Deferred Revenue (Note 10)	325,371	275,139
<b>Total Liabilities</b>	<b>6,478,643</b>	<b>7,361,119</b>
<b>Net Debt</b>	<b>(4,678,265)</b>	<b>(1,364,134)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	49,325,246	53,396,471
Inventory of Supplies Held for Consumption	531,323	491,693
Prepaid Expenses	404,859	405,150
<b>Total Non-Financial Assets</b>	<b>50,261,428</b>	<b>54,293,314</b>
<b>Accumulated Surplus (Note 13)</b>	<b>45,583,163</b>	<b>52,929,180</b>

Contractual Obligations (Note 15)

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

Approved by the Board:



Chairperson



Chief Financial Officer

**Northwest School Division No. 203**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	57,077,792	56,272,328	55,798,904
Tuition and Related Fees	3,102,366	3,373,482	3,284,643
School Generated Funds	1,714,540	2,210,510	1,537,440
Complementary Services (Note 11)	1,332,274	1,307,516	1,292,466
External Services (Note 12)	918,992	1,329,514	918,497
Other	115,000	474,877	340,117
<b>Total Revenues (Schedule A)</b>	<b>64,260,964</b>	<b>64,968,227</b>	<b>63,172,067</b>
<b>EXPENSES</b>			
Governance	309,261	288,675	237,589
Administration	3,199,462	3,308,967	3,084,546
Instruction	44,017,735	44,859,486	44,407,727
Plant Operation & Maintenance	11,580,982	11,698,814	12,514,122
Student Transportation	6,122,438	6,422,164	6,287,379
Tuition and Related Fees	854,616	706,514	729,855
School Generated Funds	1,714,540	2,018,581	1,424,452
Complementary Services (Note 11)	1,776,361	1,683,419	1,643,682
External Services (Note 12)	645,618	1,085,876	998,474
Other	55,316	241,748	270,207
<b>Total Expenses (Schedule B)</b>	<b>70,276,329</b>	<b>72,314,244</b>	<b>71,598,033</b>
<b>Operating Deficit for the Year</b>	<b>(6,015,365)</b>	<b>(7,346,017)</b>	<b>(8,425,966)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>52,929,180</b>	<b>52,929,180</b>	<b>61,355,146</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>46,913,815</b>	<b>45,583,163</b>	<b>52,929,180</b>

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

**Northwest School Division No. 203**  
**Statement of Changes in Net Debt**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>(Net Debt), Beginning of Year</b>	<b>(1,364,134)</b>	<b>(1,364,134)</b>	<b>3,170,191</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(6,015,365)	(7,346,017)	(8,425,966)
Acquisition of Tangible Capital Assets (Schedule C)	(1,340,000)	(680,929)	(1,012,066)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	72,978	39,795
Net (Gain) Loss on Disposal of Capital Assets (Schedule C)	-	(69,945)	126,908
Amortization of Tangible Capital Assets (Schedule C)	(5,328,267)	4,749,121	4,897,259
Net Acquisition of Inventory of Supplies Held for Consumption	-	(39,630)	6,421
Net Change in Other Non-Financial Assets	-	291	(166,676)
	<b>(12,683,632)</b>	<b>(3,314,131)</b>	<b>(4,534,325)</b>
<b>Change in Net Debt</b>	<b>(12,683,632)</b>	<b>(3,314,131)</b>	<b>(4,534,325)</b>
<b>(Net Debt), End of Year</b>	<b>(14,047,766)</b>	<b>(4,678,265)</b>	<b>(1,364,134)</b>

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

**Northwest School Division No. 203**  
**Statement of Cash Flows**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(7,346,017)	(8,425,966)
Add Non-Cash Items Included in Deficit (Schedule D)	4,679,176	5,024,167
Net Change in Non-Cash Operating Activities (Schedule E)	(642,679)	1,827,410
<b>Cash Used in Operating Activities</b>	<b>(3,309,520)</b>	<b>(1,574,389)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(680,929)	(1,012,066)
Proceeds on Disposal of Tangible Capital Assets	72,978	39,795
<b>Cash Used in Capital Activities</b>	<b>(607,951)</b>	<b>(972,271)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(1,874)	(8,567)
<b>Cash Used in Investing Activities</b>	<b>(1,874)</b>	<b>(8,567)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(431,402)	(427,637)
<b>Cash Used in Financing Activities</b>	<b>(431,402)</b>	<b>(427,637)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(4,350,747)</b>	<b>(2,982,864)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>3,872,031</b>	<b>6,854,895</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>(478,716)</b>	<b>3,872,031</b>

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

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	54,594,039	54,081,825	53,393,049
Operating Grant PMR	1,670,067	1,519,283	1,670,067
Other Ministry Grants	773,686	636,563	887,847
<b>Total Ministry Grants</b>	<b>57,037,792</b>	<b>56,237,671</b>	<b>55,950,963</b>
Other Provincial Grants	40,000	30,001	21,114
Grants from Others	-	4,656	-
<b>Total Operating Grants</b>	<b>57,077,792</b>	<b>56,272,328</b>	<b>55,972,077</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	-	(173,173)
<b>Total Capital Grants</b>	<b>-</b>	<b>-</b>	<b>(173,173)</b>
<b>Total Grants</b>	<b>57,077,792</b>	<b>56,272,328</b>	<b>55,798,904</b>

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	3,027,366	3,197,178	3,126,114
<b>Total Tuition Fees</b>	<b>3,027,366</b>	<b>3,197,178</b>	<b>3,126,114</b>
Transportation Fees	75,000	176,304	158,529
<b>Total Operating Tuition and Related Fees</b>	<b>3,102,366</b>	<b>3,373,482</b>	<b>3,284,643</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>3,102,366</b>	<b>3,373,482</b>	<b>3,284,643</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	145,550	185,783	140,396
<b>Total Curricular Fees</b>	<b>145,550</b>	<b>185,783</b>	<b>140,396</b>
<b>Non-Curricular Fees</b>			
Fundraising	975,500	1,103,131	817,887
Grants and Partnerships	225,350	290,167	223,774
Students Fees	275,275	372,801	308,172
Other	92,865	258,628	47,211
<b>Total Non-Curricular Fees</b>	<b>1,568,990</b>	<b>2,024,727</b>	<b>1,397,044</b>
<b>Total School Generated Funds Revenue</b>	<b>1,714,540</b>	<b>2,210,510</b>	<b>1,537,440</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	896,064	896,064	886,321
Other Ministry Grants	-	25,210	24,715
Other Provincial Grants	25,210	185,842	-
Federal Grants	211,000	-	181,030
Other Grants	200,000	200,000	200,000
<b>Total Operating Grants</b>	<b>1,332,274</b>	<b>1,307,116</b>	<b>1,292,066</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	400	400
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>400</b>	<b>400</b>
<b>Total Complementary Services Revenue</b>	<b>1,332,274</b>	<b>1,307,516</b>	<b>1,292,466</b>



**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	475,618	743,988	470,856
Other Ministry Grants	-	80,000	-
Other Grants	443,374	505,526	173,321
<b>Total Operating Grants</b>	<b>918,992</b>	<b>1,329,514</b>	<b>644,177</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	-	274,320
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>-</b>	<b>274,320</b>
<b>Total External Services Revenue</b>	<b>918,992</b>	<b>1,329,514</b>	<b>918,497</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	35,000	363,362	104,898
Sales & Rentals	5,000	9,461	2,675
Investments	75,000	31,576	43,526
Gain on Disposal of Capital Assets	-	70,478	39,795
Treaty Land Entitlement / Rural	-	-	149,223
<b>Total Other Revenue</b>	<b>115,000</b>	<b>474,877</b>	<b>340,117</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>64,260,964</b>	<b>64,968,227</b>	<b>63,172,067</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	140,100	123,421	105,692
Professional Development - Board Members	27,500	25,171	19,153
Grants to School Community Councils	46,161	46,456	29,915
Elections	1,000	-	-
Other Governance Expenses	94,500	93,627	82,829
<b>Total Governance Expense</b>	<b>309,261</b>	<b>288,675</b>	<b>237,589</b>
<b>Administration Expense</b>			
Salaries	2,430,320	2,199,759	2,249,686
Benefits	280,233	261,858	264,337
Supplies & Services	135,300	336,173	260,057
Non-Capital Furniture & Equipment	9,000	12,676	34,357
Building Operating Expenses	35,100	49,441	69,940
Communications	40,000	56,195	30,263
Travel	60,000	84,677	47,337
Professional Development	50,000	50,075	19,389
Amortization of Tangible Capital Assets	159,509	258,113	109,180
<b>Total Administration Expense</b>	<b>3,199,462</b>	<b>3,308,967</b>	<b>3,084,546</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	29,539,391	29,906,212	29,993,065
Instructional (Teacher Contract) Benefits	1,605,608	1,732,209	1,667,966
Program Support (Non-Teacher Contract) Salaries	6,971,652	6,978,044	6,491,242
Program Support (Non-Teacher Contract) Benefits	1,298,444	1,371,709	1,221,448
Instructional Aids	952,000	1,325,621	1,406,210
Supplies & Services	508,000	798,280	872,378
Non-Capital Furniture & Equipment	240,000	259,639	340,966
Communications	138,000	105,148	77,941
Travel	190,000	247,527	240,123
Professional Development	361,000	286,338	151,590
Student Related Expense	211,000	252,298	173,010
Amortization of Tangible Capital Assets	2,002,640	1,596,461	1,771,788
<b>Total Instruction Expense</b>	<b>44,017,735</b>	<b>44,859,486</b>	<b>44,407,727</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	2,291,207	2,270,754	2,398,834
Benefits	577,109	659,145	682,830
Supplies & Services	38,300	51,029	198,971
Non-Capital Furniture & Equipment	111,500	35,669	43,843
Building Operating Expenses	6,387,000	6,470,468	6,974,506
Communications	9,500	18,935	29,547
Travel	115,000	164,480	142,119
Professional Development	15,000	13,948	2,163
Amortization of Tangible Capital Assets	2,036,366	1,995,748	2,022,671
Amortization of Tangible Capital Assets ARO	-	18,638	18,638
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>11,580,982</b>	<b>11,698,814</b>	<b>12,514,122</b>
<b>Student Transportation Expense</b>			
Salaries	2,781,885	2,917,253	2,784,910
Benefits	536,913	561,240	532,422
Supplies & Services	1,010,400	1,309,406	1,200,542
Non-Capital Furniture & Equipment	522,000	569,009	708,931
Building Operating Expenses	35,600	139,593	41,131
Communications	32,000	34,463	35,057
Travel	42,000	32,343	30,582
Professional Development	20,000	8,140	15,711
Contracted Transportation	100,000	48,380	50,715
Amortization of Tangible Capital Assets	1,041,640	802,337	887,378
<b>Total Student Transportation Expense</b>	<b>6,122,438</b>	<b>6,422,164</b>	<b>6,287,379</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	854,616	706,514	729,855
<b>Total Tuition and Related Fees Expense</b>	<b>854,616</b>	<b>706,514</b>	<b>729,855</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	101,121	135,665	137,742
Cost of Sales	755,280	937,731	725,059
Non-Capital Furniture & Equipment	58,577	25,251	10,537
School Fund Expenses	799,562	919,934	551,114
<b>Total School Generated Funds Expense</b>	<b>1,714,540</b>	<b>2,018,581</b>	<b>1,424,452</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	642,932	569,478	595,571
Program Support (Non-Teacher Contract) Salaries & Benefits	756,301	643,849	612,804
Transportation Salaries & Benefits	114,848	106,825	124,017
Instructional Aids	110,000	142,597	207,884
Supplies & Services	28,500	25,640	12,698
Non-Capital Furniture & Equipment	5,000	35,075	4,919
Building Operating Expenses	20,000	44,368	30,341
Communications	3,000	2,332	3,478
Travel	12,000	4,702	3,756
Professional Development (Non-Salary Costs)	8,000	13,193	1,599
Student Related Expenses	53,000	74,894	24,343
Contracted Transportation & Allowances	-	1,382	-
Amortization of Tangible Capital Assets	22,780	19,084	22,272
<b>Total Complementary Services Expense</b>	<b>1,776,361</b>	<b>1,683,419</b>	<b>1,643,682</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	-	182,000	237,000
Program Support (Non-Teacher Contract) Salaries & Benefits	-	80,214	40,968
Transportation Salaries & Benefits	280,786	302,098	248,420
Instructional Aids	-	132	22
Supplies & Services	254,000	355,686	308,048
Non-Capital Furniture & Equipment	40,000	73,301	61,161
Building Operating Expenses	-	3,190	2,473
Communications	3,500	3,109	2,903
Travel	-	2,786	308
Professional Development (Non-Salary Costs)	2,000	13,514	13,873
Student Related Expenses	-	2,871	3,698
Contracted Transportation & Allowances	-	8,233	14,268
Amortization of Tangible Capital Assets	65,332	58,742	65,332
<b>Total External Services Expense</b>	<b>645,618</b>	<b>1,085,876</b>	<b>998,474</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>Other Expense</b>	(Note 14)		
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	1,000	186,930	45,452
Interest on Debentures	-	-	-
Interest on Capital Loans	54,316	54,286	58,052
<b>Total Interest and Bank Charges</b>	<b>55,316</b>	<b>241,216</b>	<b>103,504</b>
Loss on Disposal of Tangible Capital Assets	-	532	166,703
<b>Total Other Expense</b>	<b>55,316</b>	<b>241,748</b>	<b>270,207</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>70,276,329</b>	<b>72,314,244</b>	<b>71,598,033</b>

**Northwest School Division No. 203**
**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2023**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	1,280,532	2,675,455	93,896,852	2,529,985	1,350,681	14,283,306	1,882,733	4,826,579	5,958,242	1,307,572	129,991,937	130,138,000
Additions/Purchases	-	34,178	-	-	-	-	46,283	347,653	-	252,815	680,929	1,012,066
Disposals	(3,032)	-	-	-	-	(701,679)	-	-	(247,715)	-	(952,426)	(1,158,129)
<b>Closing Balance as of August 31</b>	<b>1,277,500</b>	<b>2,709,633</b>	<b>93,896,852</b>	<b>2,529,985</b>	<b>1,350,681</b>	<b>13,581,627</b>	<b>1,929,016</b>	<b>5,174,232</b>	<b>5,710,527</b>	<b>1,560,387</b>	<b>129,720,440</b>	<b>129,991,937</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	1,784,203	54,686,634	811,996	852,082	9,198,835	1,549,274	3,157,933	3,607,594	946,915	76,595,466	72,689,633
Amortization of the Period	-	78,837	1,812,016	107,623	18,638	839,623	156,672	442,315	1,067,956	225,441	4,749,121	4,897,259
Disposals	-	-	-	-	-	(701,679)	-	-	(247,714)	-	(949,393)	(991,426)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,863,040</b>	<b>56,498,650</b>	<b>919,619</b>	<b>870,720</b>	<b>9,336,779</b>	<b>1,705,946</b>	<b>3,600,248</b>	<b>4,427,836</b>	<b>1,172,356</b>	<b>80,395,194</b>	<b>76,595,466</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	1,280,532	891,252	39,210,218	1,717,989	498,599	5,084,471	333,459	1,668,646	2,350,648	360,657	53,396,471	57,448,367
Closing Balance as of August 31	1,277,500	846,593	37,398,202	1,610,366	479,961	4,244,848	223,070	1,573,984	1,282,691	388,031	49,325,246	53,396,471
<b>Change in Net Book Value</b>	<b>(3,032)</b>	<b>(44,659)</b>	<b>(1,812,016)</b>	<b>(107,623)</b>	<b>(18,638)</b>	<b>(839,623)</b>	<b>(110,389)</b>	<b>(94,662)</b>	<b>(1,067,957)</b>	<b>27,374</b>	<b>(4,071,225)</b>	<b>(4,051,896)</b>
<b>Disposals</b>												
Historical Cost	3,032	-	-	-	-	701,679	-	-	247,715	-	952,426	1,158,129
Accumulated Amortization	-	-	-	-	-	701,679	-	-	247,714	-	949,393	991,426
<b>Net Cost</b>	<b>3,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>3,033</b>	<b>166,703</b>
Price of Sale	2,500	-	-	-	-	20,478	-	-	50,000	-	72,978	39,795
<b>Gain (Loss) on Disposal</b>	<b>(532)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,478</b>	<b>-</b>	<b>-</b>	<b>49,999</b>	<b>-</b>	<b>69,945</b>	<b>(126,908)</b>

Sch C

Closing costs of leased tangible capital assets of \$1,239,055 (2022 - \$1,239,055) representing Computer Hardware and Audio Visual Equipment are included within the above amounts. Accumulated amortization of \$743,433 (2022 - \$495,622) has been recorded on these assets.

Buildings with a net book value of \$3,875,343 (2022 - \$3,875,343) include an asset retirement obligation for the removal and disposal of asbestos. (Note 8)

**Northwest School Division No. 203**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,749,121	4,897,259
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(69,945)	126,908
<b>Total Non-Cash Items Included in Deficit</b>	<b>4,679,176</b>	<b>5,024,167</b>

**Northwest School Division No. 203**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(152,266)	805,745
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(577,204)	1,136,036
Increase in Liability for Employee Future Benefits	75,898	27,402
Increase in Deferred Revenue	50,232	18,482
(Increase) Decrease in Inventory of Supplies Held for Consumption	(39,630)	6,421
Decrease (Increase) in Prepaid Expenses	291	(166,676)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(642,679)</b>	<b>1,827,410</b>

## Northwest School Division No. 203

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Michif - Language	94,540	200,000	123,864	170,676
MLTC - Aboriginal Resources	4,670	-	-	4,670
<b>Total Contractual Agreements</b>	<b>99,210</b>	<b>200,000</b>	<b>123,864</b>	<b>175,346</b>
<b>Jointly Administered Funds</b>				
School generated funds	962,315	127,191	-	1,089,506
<b>Total Jointly Administered Funds</b>	<b>962,315</b>	<b>127,191</b>	<b>-</b>	<b>1,089,506</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	2,648,488	1,519,283	1,963,892	2,203,879
Mental Health First Aid Training	-	21,000	13,044	7,956
<b>Total Ministry of Education</b>	<b>2,648,488</b>	<b>1,540,283</b>	<b>1,976,936</b>	<b>2,211,835</b>
<b>Total Designated Assets</b>	<b>3,710,013</b>	<b>1,867,474</b>	<b>2,100,800</b>	<b>3,476,687</b>



**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**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 Northwest School Division No. 203” and operates as “the Northwest School Division No. 203”. 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) 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 \$ 1,086,100 (2022 - \$ 1,010,202) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 80,395,194 (2022 - \$ 76,595,466 ) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligation of \$1,350,681 (2022 - \$1,350,681) because actual expenses may differ significantly from valuation 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.

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**c) 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.

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.

**d) 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 other receivables.

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

**Portfolio Investments** consist of Guaranteed Investment Certificates and Co-op equity accounts. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (c).

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**e) Non-Financial Assets**

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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 15-35 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. Supplies held for consumption are facility supplies, transportation supplies as well as IT supplies.

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees and software licenses.

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**f) 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 buildings that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**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.

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**g) 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.

**h) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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**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.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2023	2022
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs - A Craig - RBC 5 in 1 GIC - composed of 5 GICs with interest rates varying from 1.50 - 2.20%, maturities varying from February 2021 - 2025	\$ 85,250	\$ 85,250
Co-op Equity	108,920	107,046
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>194,170</b>	<b>192,296</b>

**4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 88,079	\$ 200,596	\$ -	\$ -	\$ 288,675	\$ 237,589
Administration	2,461,617	589,237	-	258,113	3,308,967	3,084,546
Instruction	39,988,174	3,274,851	-	1,596,461	44,859,486	44,407,727
Plant Operation & Maintenance	2,929,899	6,754,529	-	2,014,386	11,698,814	12,514,123
Student Transportation	3,478,493	2,141,334	-	802,337	6,422,164	6,287,379
Tuition and Related Fees	-	706,514	-	-	706,514	729,855
School Generated Funds	-	2,018,581	-	-	2,018,581	1,424,452
Complementary Services	1,320,152	344,183	-	19,084	1,683,419	1,643,682
External Services	564,312	462,822	-	58,742	1,085,876	998,474
Other	-	532	241,216	-	241,748	270,207
<b>TOTAL</b>	<b>\$50,830,726</b>	<b>\$16,493,179</b>	<b>\$ 241,216</b>	<b>\$ 4,749,123</b>	<b>\$ 72,314,244</b>	<b>\$ 71,598,034</b>

**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 and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and

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extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	<b>2023</b>	<b>2022</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	14

<b>Liability for Employee Future Benefits</b>	<b>2023</b>	<b>2022</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 931,000</b>	<b>\$ 968,800</b>
Current period service cost	66,000	80,700
Interest cost	38,500	19,900
Benefit payments	(41,300)	(89,400)
Actuarial (gains)	(62,900)	(49,000)
Plan amendments	600	-
<b>Accrued Benefit Obligation - end of year</b>	<b>931,900</b>	<b>931,000</b>
Unamortized net actuarial gains	154,200	79,200
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,086,100</b>	<b>\$ 1,010,200</b>

<b>Employee Future Benefits Expense</b>	<b>2023</b>	<b>2022</b>
Current period service cost	\$ 66,000	\$ 80,700
Amortization of net actuarial loss	12,700	16,200
<b>Benefit cost</b>	<b>78,700</b>	<b>96,900</b>
Interest cost	38,500	19,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 117,200</b>	<b>\$ 116,800</b>

## 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)**

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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:

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	422	3	425	426
Member contribution rate (percentage of salary)	9.5% / 11.7%	6.05% / 7.85%	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 3,047,491	\$ 7,639	\$ 3,055,130	\$ 3,110,630

**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.



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Details of the MEPP are as follows:

	<b>2023</b>	<b>2022</b>
Number of active School Division members	460	421
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	\$ 1,203,680	\$ 1,157,710
School Division contributions for the year	\$ 1,203,680	\$ 1,157,710
Actuarial extrapolation date	<b>Dec-31-2022</b>	<b>Dec-31-2021</b>
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

## 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:

	<b>2023</b>			<b>2022</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
First Nation Tuition Receivable	\$1,790,605	\$ -	\$ 1,790,605	\$ 1,624,314	\$ -	\$ 1,624,314
Other Receivables	294,319	-	294,319	308,344	-	308,344
<b>Total Accounts Receivable</b>	<b>\$2,084,924</b>	<b>\$ -</b>	<b>\$ 2,084,924</b>	<b>\$ 1,932,658</b>	<b>\$ -</b>	<b>\$ 1,932,658</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2023</b>	<b>2022</b>
Accrued Salaries and Benefits	\$ 82,522	\$ 84,376
Supplier Payments	1,675,796	2,246,746
Liability for Asset Retirement Obligation	1,350,681	1,350,681
Accrued Audit Fees	27,229	31,629
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,136,228</b>	<b>\$ 3,713,432</b>

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		<b>2023</b>	<b>2022</b>
Capital Loan:	Innovation Credit Union Date of Maturity: July 31, 2024 Interest Rate: 3.63% Term: 120 Months Repayable in Monthly Blended Payments of \$13,398	\$ 1,437,692	\$ 1,544,186
		<b>1,437,692</b>	<b>1,544,186</b>
<u>Other Long-Term Debt:</u>			
Capital Leases:	Dell Financial Services Canada Corporation Date of Maturity: Jun 1, 2024 Rate Factor: 26.421% Term: 4 Installments/years Repayable in Annual Payments of \$54,590	54,590	109,180
	Dell Financial Services Canada Corporation Date of Maturity: Sep 1, 2024 Rate Factor: 26.421% Term: 4 Installments/years Repayable in Annual Payments of \$101,975	101,975	203,951
	CISCO Systems Capital Co. Date of Maturity: Sep 1, 2025 Rate Factor: 26.421% Term: 4 Installments/years Repayable in Annual Payments of \$168,343.04	336,687	505,029
		<b>493,252</b>	<b>818,160</b>
<b>Total Long-Term Debt</b>		<b>\$ 1,930,944</b>	<b>\$ 2,362,346</b>

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<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>				
	<b>Capital Leases</b>	<b>Capital Loan</b>	<b>Total</b>	
2024	\$ 361,214	160,780	\$	<b>521,994</b>
2025	168,344	160,780		<b>329,124</b>
2026	-	160,780		<b>160,780</b>
2027	-	160,780		<b>160,780</b>
2028	-	160,780		<b>160,780</b>
Thereafter	-	937,240		<b>937,240</b>
<b>Total</b>	<b>\$ 529,558</b>	<b>\$ 1,741,140</b>	<b>\$</b>	<b>2,270,698</b>
Less: Interest and executory cost	36,306	303,448		<b>339,754</b>
<b>Total future principal repayments</b>	<b>\$ 493,252</b>	<b>\$ 1,437,692</b>	<b>\$</b>	<b>1,930,944</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>					
	<b>Capital Leases</b>	<b>Capital Loan</b>	<b>2023</b>	<b>2022</b>	
Principal	\$ 324,908	\$ 106,494	\$ 431,402	\$	<b>427,637</b>
Interest	36,306	54,286	90,592		<b>94,358</b>
<b>Total</b>	<b>\$ 361,214</b>	<b>\$ 160,780</b>	<b>\$ 521,994</b>	<b>\$</b>	<b>521,995</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2022</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2023</b>
<b>Capital projects:</b>				
Hillmond Soil Remediation Capital Loan Revenue	\$ 4,609	\$ -	\$ -	\$ 4,609
<b>Total capital projects deferred revenue</b>	<b>4,609</b>	<b>-</b>	<b>-</b>	<b>4,609</b>
<b>Non-Capital deferred revenue:</b>				
Scholarships	197,100	15,427	24,710	187,817
Jordan's Principle	-	58,800	-	58,800
Playground Fundraising	73,430	930	215	74,145
<b>Total non-capital deferred revenue</b>	<b>270,530</b>	<b>75,157</b>	<b>24,925</b>	<b>320,762</b>
<b>Total Deferred Revenue</b>	<b>\$ 275,139</b>	<b>\$ 75,157</b>	<b>\$ 24,925</b>	<b>\$ 325,371</b>

Hillmond Soil Remediation Capital Loan – Ministry prepayment  
Jordan's Principle – Mental Health Therapy Sep/23-Mar/24

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## 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:

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Other Programs</b>	<b>2023</b>	<b>2022</b>
<b>Revenues:</b>				
Operating Grants	\$ 896,064	\$ 411,052	\$ 1,307,116	\$ 1,292,066
Fees and Other Revenues	-	400	400	400
<b>Total Revenues</b>	<b>896,064</b>	<b>411,452</b>	<b>1,307,516</b>	<b>1,292,466</b>
<b>Expenses:</b>				
Salaries & Benefits	631,461	688,691	1,320,152	1,332,392
Instructional Aids	32,953	109,644	142,597	207,884
Supplies and Services	25,490	150	25,640	12,698
Non-Capital Equipment	33,277	1,798	35,075	4,919
Building Operating Expenses	-	44,368	44,368	30,341
Communications	1,532	800	2,332	3,478
Travel	393	4,309	4,702	3,756
Professional Development (Non-Salary Costs)	2,405	10,788	13,193	1,599
Student Related Expenses	5,833	69,061	74,894	24,343
Contracted Transportation & Allowances	1,297	85	1,382	-
Amortization of Tangible Capital Assets	-	19,084	19,084	22,272
<b>Total Expenses</b>	<b>734,641</b>	<b>948,778</b>	<b>1,683,419</b>	<b>1,643,682</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 161,423</b>	<b>\$ (537,326)</b>	<b>\$ (375,903)</b>	<b>\$ (351,216)</b>

## 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.

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Following Their Voices</b>	<b>Other Programs</b>	<b>2023</b>	<b>2022</b>
<b>Revenues:</b>				
Operating Grants	\$ 299,300	\$ 1,030,214	\$ 1,329,514	\$ 644,177
Fees and Other Revenues	-	-	-	274,320
<b>Total Revenues</b>	<b>299,300</b>	<b>1,030,214</b>	<b>1,329,514</b>	<b>918,497</b>
<b>Expenses:</b>				
Salaries & Benefits	196,913	367,399	564,312	526,388
Instructional Aids	132	-	132	22
Supplies and Services	-	355,686	355,686	308,048
Non-Capital Equipment	-	73,301	73,301	61,161
Building Operating Expenses	-	3,190	3,190	2,473
Communications	-	3,109	3,109	2,903
Travel	2,788	(2)	2,786	308
Professional Development	13,514	-	13,514	13,873
Student Related Expenses	2,871	-	2,871	3,698
Contracted Transportation & Allowances	-	8,233	8,233	14,268
Amortization of Tangible Capital Assets	-	58,742	58,742	65,332
<b>Total Expenses</b>	<b>216,218</b>	<b>869,658</b>	<b>1,085,876</b>	<b>998,474</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 83,082</b>	<b>\$ 160,556</b>	<b>\$ 243,638</b>	<b>\$ (79,977)</b>

### 13. ACCUMULATED SURPLUS

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

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

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Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 53,396,471	\$ 680,929	\$ 4,752,154	\$ 49,325,246
Less: Liability for Asset Retirement Obligation	(1,350,681)	-	-	(1,350,681)
Less: Debt owing on Tangible Capital Assets	(2,362,346)	-	(431,402)	(1,930,944)
	<u>49,683,444</u>	<u>680,929</u>	<u>4,320,752</u>	<u>46,043,621</u>
<b>Designated Assets (Schedule F)</b>	3,710,013	1,867,474	2,100,800	3,476,687
<b>Unrestricted (Deficit) Surplus</b>	<u>(464,277)</u>	<u>-</u>	<u>3,472,868</u>	<u>(3,937,145)</u>
<b>Total Accumulated Surplus</b>	<u>\$ 52,929,180</u>	<u>\$ 2,548,403</u>	<u>\$ 9,894,420</u>	<u>\$ 45,583,163</u>

#### 14. BUDGET FIGURES

The budget was approved by the board of education on September 8, 2022, and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services and revenue related to Treaty Land Entitlement was reclassified from Property Tax Revenue to Other Revenue.

#### 15. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Gymnasium/ Parking Rental	Shop Rental	Total Operating
<b>Future minimum lease payments:</b>			
2024	\$ 30,029	\$ 26,761	\$ 56,790
2025	30,029	-	30,029
2026	30,029	-	30,029
2027	30,029	-	30,029
2028	30,029	-	30,029
Thereafter	30,029	-	30,029
<b>Total Lease Obligations</b>	<b>\$ 180,174</b>	<b>\$ 26,761</b>	<b>\$ 206,935</b>

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Included in the table above is an obligation for an agreement for a shop rental for Transition school that expires August 31, 2023, this agreement is renewed on an annual basis.

## 16. COMPARATIVE INFORMATION

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

## 17. 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).

### i) Credit Risk

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

The school division does have a significant exposure to any individual customer to the collection of outstanding tuition fees. 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, 2023, was:

	August 31, 2023				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
First Nation Tuition Receivables	\$ 1,790,605	\$ -	\$ (4,287)	\$ -	\$ 1,794,892
Other Receivables	104,896	86,488	-	-	18,408
<b>Net Receivables</b>	<b>\$ 1,895,501</b>	<b>\$ 86,488</b>	<b>\$ (4,287)</b>	<b>\$ -</b>	<b>\$ 1,813,300</b>

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, monitoring, and forecasting.

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

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,136,228	\$ 1,785,547	\$ -	\$ -	\$ 1,350,681
Long-term debt	1,930,944	217,642	217,642	652,291	843,369
<b>Total</b>	<b>\$ 5,067,172</b>	<b>\$ 2,003,189</b>	<b>\$ 217,642</b>	<b>\$ 652,291</b>	<b>\$ 2,194,050</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$ 6,500,000 with interest payable monthly at a rate of prime less 0.75% per annum. 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, 2023.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits 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