



Northwest School Division No. 203
2023-24 Annual Report

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School Division Contact Information

Northwest School Division No. 203
Laying the foundation for success
. . . one student at a time

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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Northwest School Division No. 203 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Northwest School Division's goals, activities, and results for the fiscal year September 1, 2023, to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Barb Seymour, Board Chair

Introduction

This annual report provides information about Northwest School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

The 2023-24 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 2023-24 academic year.

Governance

The Board of Education

Northwest School Division (NWSD) 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. Elections will be held in November 2024. The Board of Education members as of August 31, 2024, are:

Subdivision 1	Mark Campbell
Subdivision 2	Terri Prete
Subdivision 3	Bev Josuttes-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 2023-24 is provided in Appendix A.



School Community Councils

The NWSD is committed to promoting a community-driven approach to education through the establishment of School Community Councils (SCC) following Ministry of Education guidelines. In the 2023-24 academic year, SCCs were active in 21 out of 22 schools.

The 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. NWSD promotes the inclusion of high school students to have representation on their local SCCs.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development, and networking opportunities for SCC members. As such, 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.

The regulations also require SCCs to collaborate with school staff in developing and actualizing annual 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.

The Board designates \$2,007 funding to each SCC annually, from the SCC governance budget provided in the budget package. A total of \$38,133 was expended to support SCC learning opportunities and local school programs, enhancing student achievement, well-being, and engagement. SCCs facilitated parent and community involvement in planning and providing input to the Board of Education, school staff, and other relevant entities involved in students' learning and development. This input covered policies, programs, and educational service delivery.

During the 2023-24 academic year, SCCs were involved in a variety of unique events, school engagement initiatives, and learning programs, such as:

- Family dances
- Barbeques and Potlucks
- Family Math and Literacy nights
- Hot lunches
- Field trips
- Scholarships
- Graduation ceremonies
- Wellness Fairs

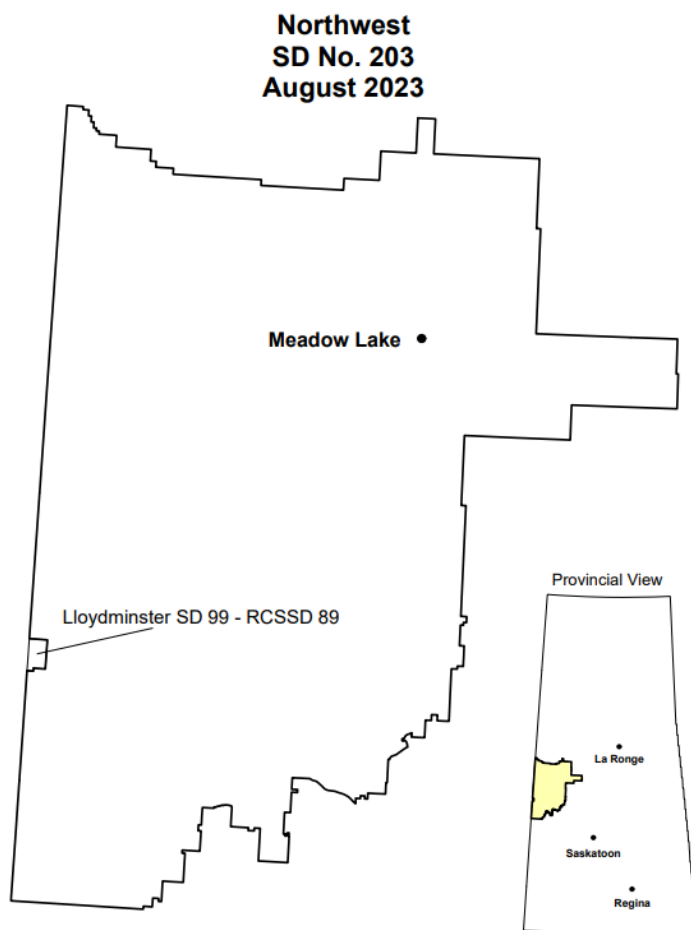
In summary, the NWSD remained committed to community-driven education through its School Community Councils. These SCCs played a crucial role in engaging parents, community members, and Indigenous stakeholders in the educational process, providing valuable advice, and supporting various initiatives within their schools. 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 public school division with 22 schools located in 15 communities across Saskatchewan's mid-west. The total geographic area of the school division is approximately 21,500 square kilometres. The NWSD acknowledges that it is situated on traditional lands, referred to as Treaty 6 territory and the Homeland of the Métis. NWSD has approximately 4,200 students, with 1,571 students who self-declare First Nations and Métis ancestry.

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

Our Mission and Vision: *Laying the Foundation for Success...One Student at a Time*

The NWSD strives for excellence in education through 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.

Demographics

Students

In 2023-24, 4,367 students were enrolled with the NWSD. Enrolments were slightly up from the previous year (2022-23) when 4,342 students were enrolled. This has been the first increase in the past five years. This does coincide with the increase in English as an Additional Language (EAL) students. In 2023-2024, the number of EAL students went up across the division from 29 the previous year to 45 this year.

Métis and First Nations enrolment numbers have increased from the previous year, with fall 2023 being the highest count in the last five years; an increase of 179 declarations from five years ago.

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 2023 had nine students register for kindergarten compared to five from the previous year. We did have three students from French Immersion in the graduating class at Carpenter High School in June 2024.

Students – Northwest SD

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	342	328	308	294	293
1	309	337	333	335	309
2	356	327	320	336	345
3	361	336	310	321	352
4	358	352	338	319	318
5	381	354	351	341	335
6	407	376	342	338	351
7	301	379	349	343	358
8	345	305	368	345	337
9	373	345	324	381	361
10	359	345	332	319	364
11	302	328	344	307	304
12	336	305	339	363	340
Total	4,530	4,417	4,358	4,342	4,367
PreK	186	133	171	188	191

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	318	297	385	403	452
	4 to 6	348	321	313	326	332
	7 to 9	334	336	368	373	369
	10 to 12	371	356	382	386	397
	Total	1,371	1,310	1,448	1,488	1,550
English as an Additional Language	1 to 3	12	10	<10	10	18
	4 to 6	10	11	<10	<10	13
	7 to 9	<10	<10	<10	<10	<10
	10 to 12	<10	<10	<10	<10	<10
	Total	38	33	24	29	45
French Immersion	K to 3	63	48	46	42	38
	4 to 6	32	35	39	28	18
	7 to 9	20	20	22	32	33
	10 to 12	21	22	18	19	14
	Total	136	125	125	121	103

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, 2024

Staff

Job Category	FTEs
Classroom teachers	275
Principals, vice-principals	19
Other educational staff (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees.	189
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees.	18
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	32
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	101
League of Educational Administrators, Directors and Superintendents (LEADS) - e.g., director of education and superintendents	6
Total Full-Time Equivalent (FTE) Staff	622

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, 2024

Senior Management Team

Duane Hauk	Director/Chief Executive Officer
Charles McCloud	Chief Financial Officer
Michelle Pickett as of July 1, 2024	
Jennifer Williamson	Deputy Director
Davin Hildebrand	Deputy Director
Aaron Oakes	Superintendent of Schools
Cheryl Treptow	Superintendent of Learning
Dawn Paylor	Superintendent of Learning

Strategic Direction and Reporting

The Provincial Education Plan

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

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

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

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

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

Provincial Education Plan – Priority Actions

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

>>Priority Actions			
Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions

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

Provincial-Level Targets

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

Over the life of the plan to 2030:

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

Progress in 2023-24: Targets and Measures

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

Target: Student attendance will improve annually.

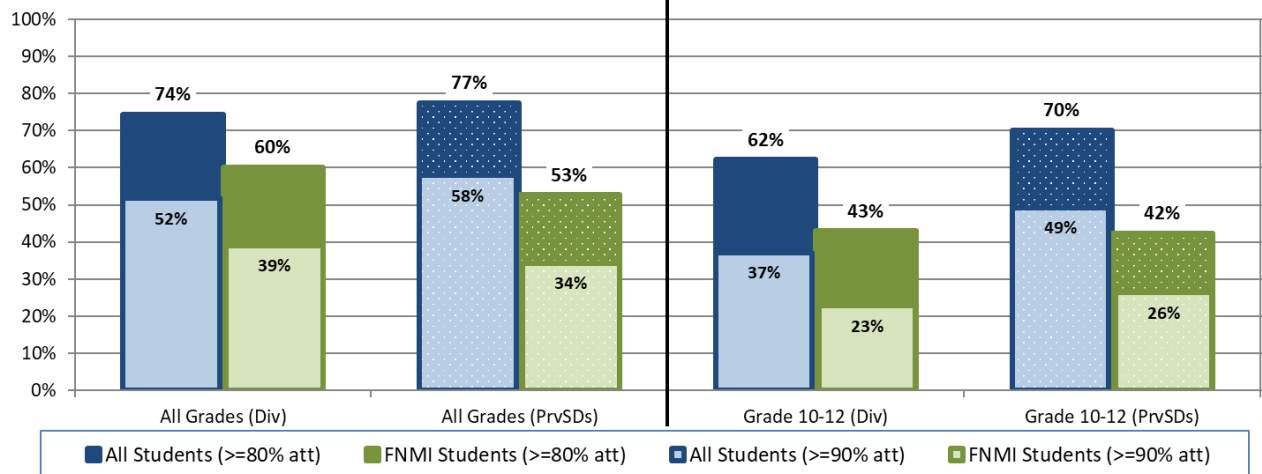
Measures:

- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

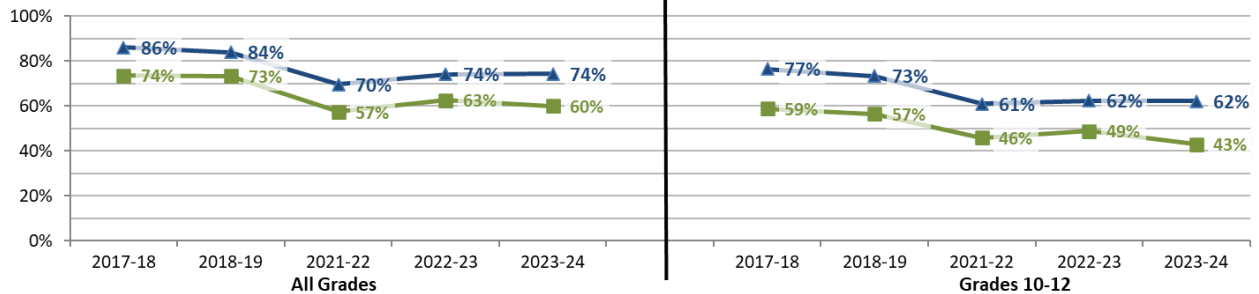
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

Percentage of Students With at Least 80% (and 90%) Attendance, Northwest SD 203 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, Northwest SD 203, 2017-18 to 2023-24



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

Analysis of Results – Attendance

In 2023-24, 74% of students in all grades and 62% of grade 10-12 students in NWSD attended 80% or more, both slightly below the provincial averages. However, 60% of all FNMI students met this mark, slightly above the provincial average of 53% for FNMI students. Student attendance, specifically the consistent disparity between the attendance of non-FNMI and FNMI students, remains a concern and a priority for NWSD. To address this in 2023-24, NWSD prioritized student engagement initiatives to improve attendance including Invitational Shared Services Initiative (ISSI) partnerships, culturally relevant teaching, land-based learning opportunities, and capacity building for mental health and well-being. These approaches were aimed at improving attendance by creating a stronger sense of belonging and to ensure smooth transitions at key transition points for our students.

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

Measure

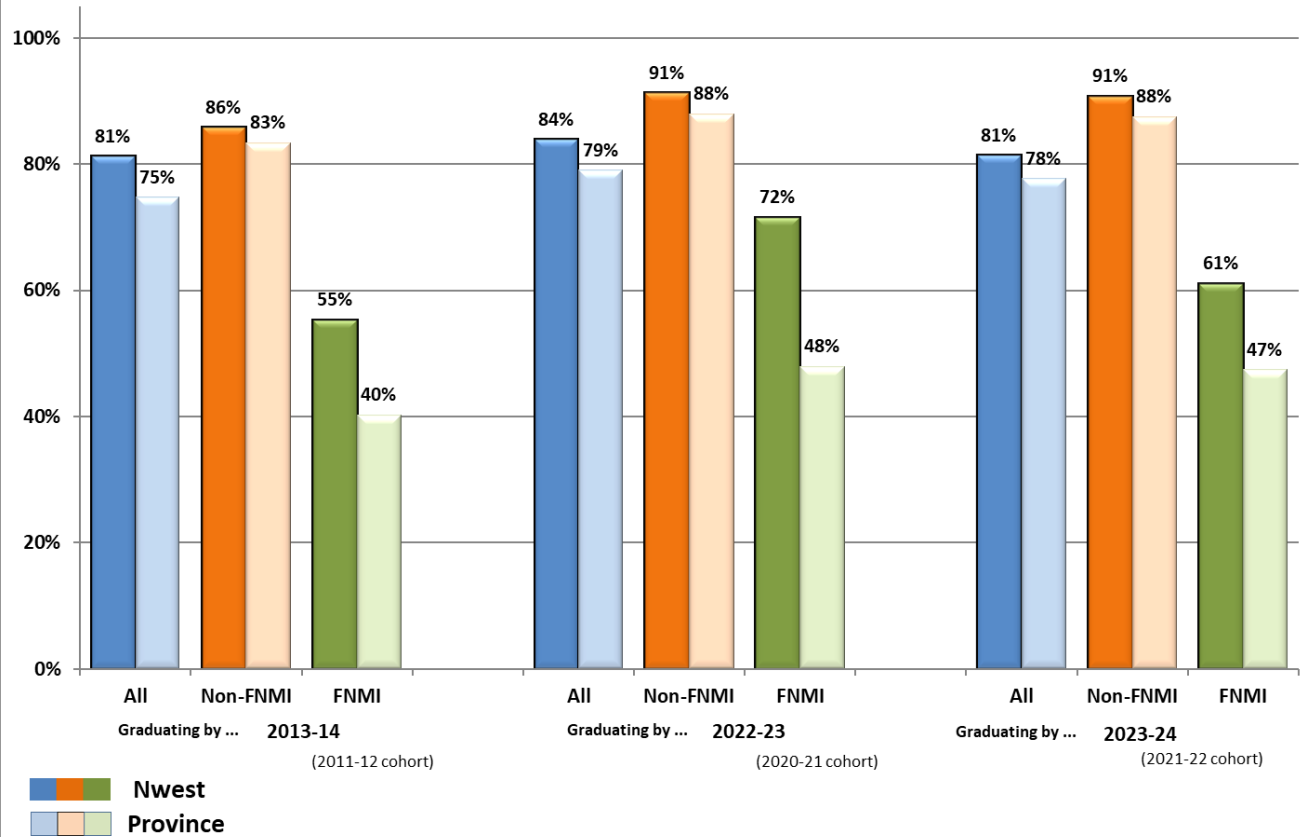
- The percentage of students who graduate within 3-years of entering Grade 10.

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

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

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

'3-year' Graduation Rates, Northwest SD and Province (Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2024

Analysis of Results – Three-Year Graduation Rates

The NWSD three-year graduation rates for both FNMI and non-FNMI consistently remain above the provincial averages. Compared to the 2022-23 results, the 2023-24 three-year graduation rate for non-FNMI students remained at 91%, while it dropped from 72% to 61% for FNMI students. Despite NWSD significantly outperforming the provincial results in this category, the 30% gap between our non-FNMI and FNMI three-year graduation rates remains a concern.

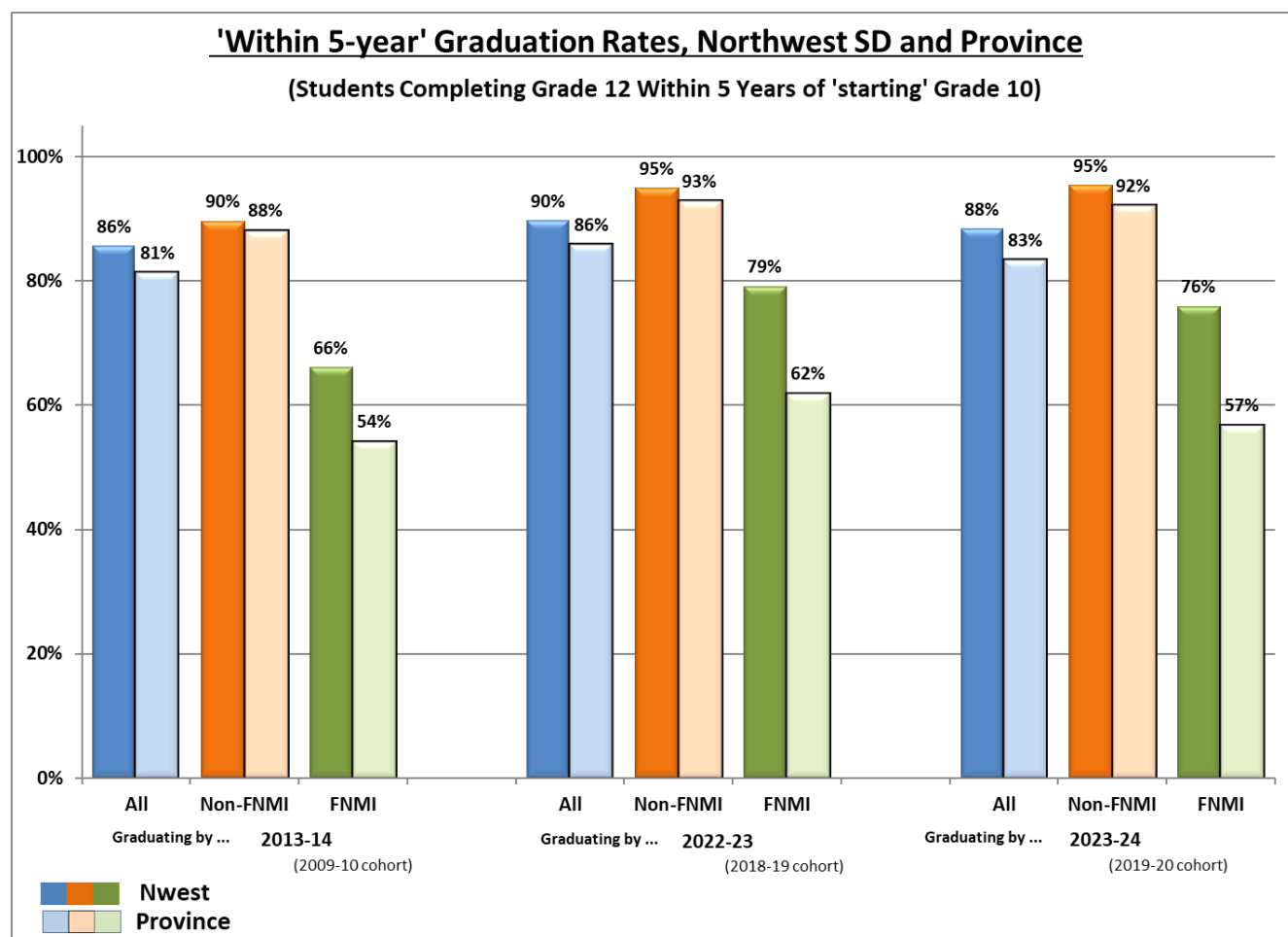
Actions taken to improve graduation rates, specifically for our Indigenous students, included promoting culturally responsive assessment and instruction, land-based learning, Graduation Coaching, Following their Voices initiatives, and expanding optimization of credit options such as Apprenticeship and Volunteerism.

Measure

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

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer

than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

Analysis of Results – Graduation Rates Within Five Years

By June 2024, 88% of all NWSD students who started Grade 10 five years earlier graduated, which was 5 percentage points higher than the provincial average of 83%. Among students who self-identify as FNMI, 76% graduated within five years of starting Grade 10, which was 19 percentage points above the provincial average (57%). There is still a notable gap between the graduation rates of FNMI and non-FNMI students.

In 2023-24, schools actively worked to close this gap by applying multi-tiered systems of support for students. The school division continued to incorporate responsive instruction as a key strategy to address individual student needs. These efforts are expected to lead to further improvements in graduation rates. Continuing to engage in and expand the Ministry of Education's *Following Their Voices* initiatives and engage in culturally relevant learning as outlined in the *Inspiring Success Policy Framework*, remain key actions to address the opportunity gap that continues to exist for FNMI learners.

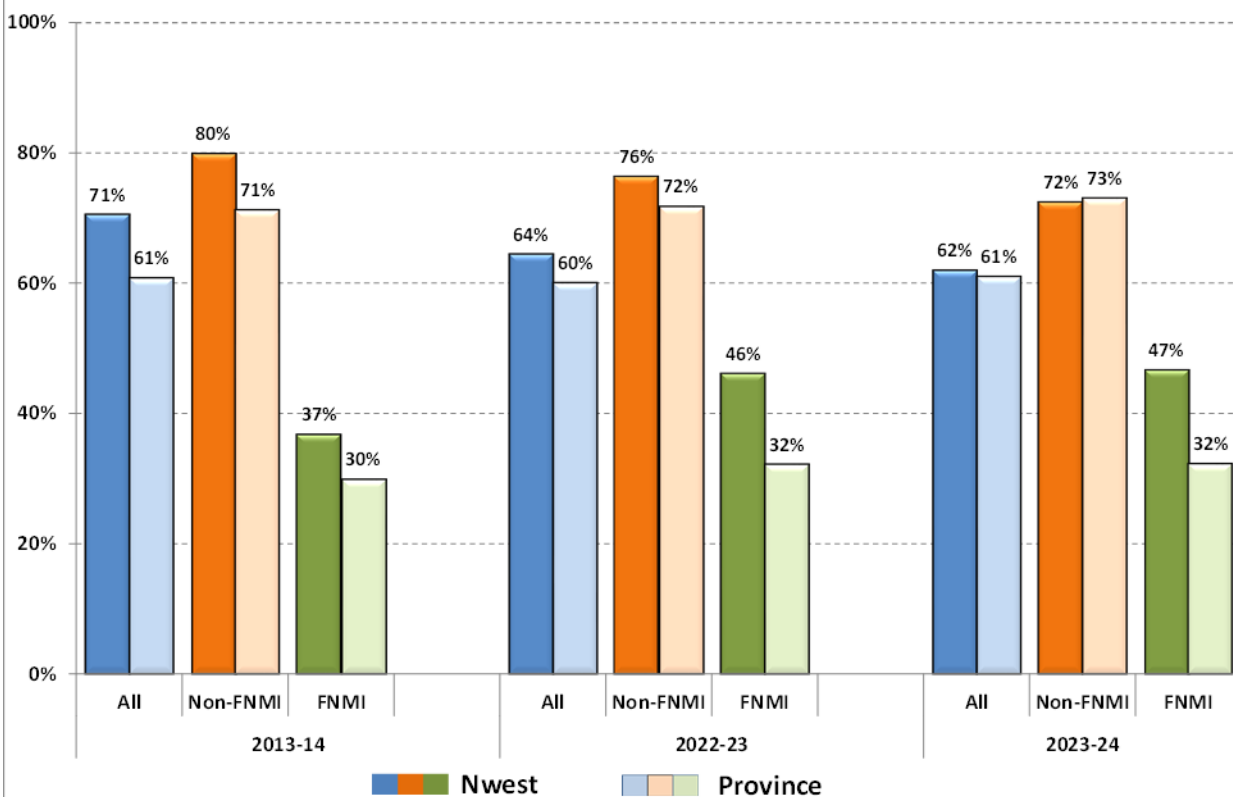
Measure

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

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

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

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Northwest SD 203



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2024

Analysis of Results – Credit Attainment

By the end of the 2023-24 school year, 62% of all grades 10-12 students in the NWSD attained eight or more credits. This is slightly higher than the provincial average, most notably, 47% of students who self-identify as FNMI attained eight or more credits, which is 15% higher than the provincial average of 32%.

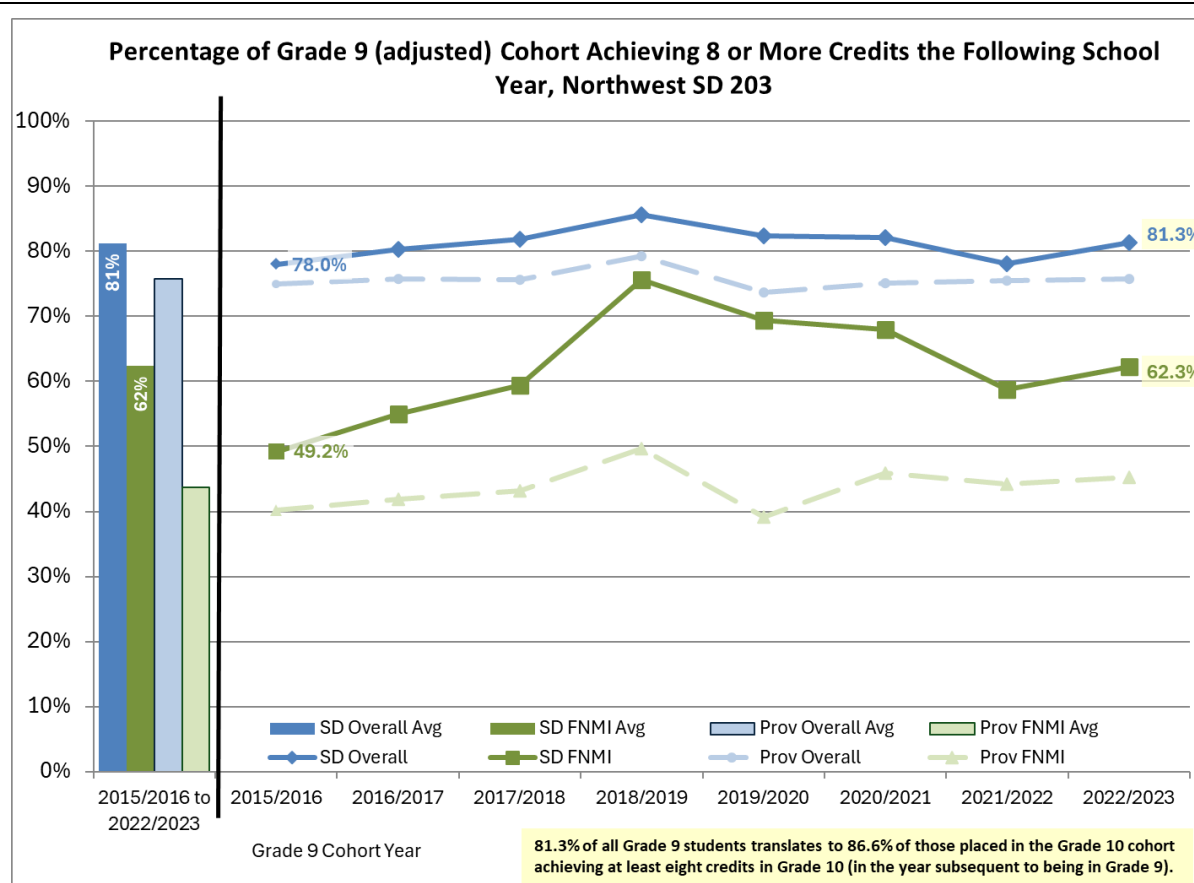
NWSD staff were committed to ongoing academic counselling, progress monitoring of student achievement, and consistent communication with parents and students.

Measure:

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

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

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



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

Source: Ministry of Education, 2024

Analysis of Results – Grade 9 to 10 Transition

With steady consistency over the past 8 years, more than 81% of NWSD Grade 10 students earned 8 or more credits in their first year of high school, surpassing the provincial average of around 76%. Similarly, 62.3% of FNMI students achieved this credit milestone, exceeding the provincial rate of about 44%.

Strategic direction for 2023-24 had a continued focus on improving and fostering transitions into Grade 10, expanded credit options, ISSI partnerships, and collaborative transition plans between and within schools are utilized that positively impacted these results.

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

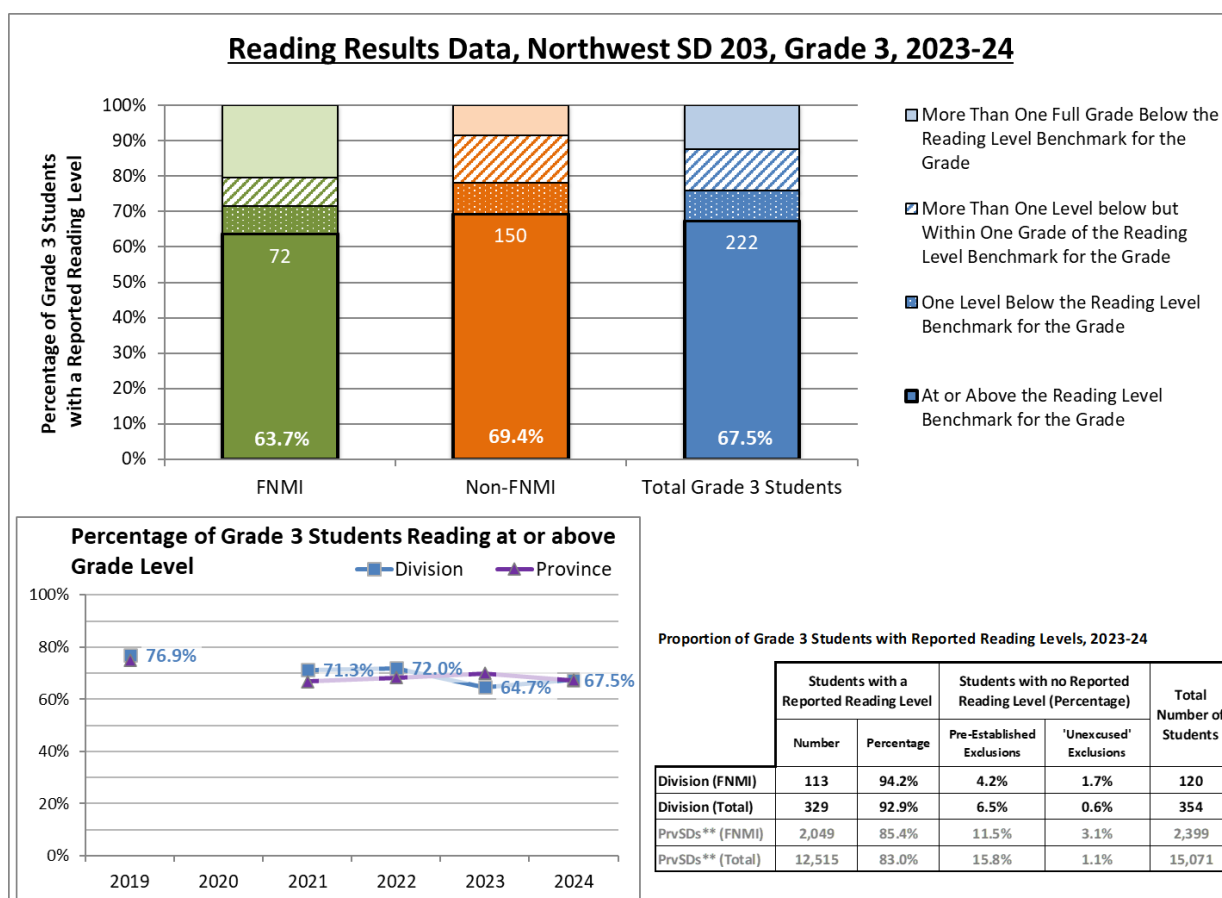
Measure:

- The percentage of Grade 3 students reading at or above grade level.

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

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

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



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

Source: Ministry of Education, 2024

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

The NWSD continued collecting reading data for the 2023-24 school year using the Fountas and Pinnell Benchmark assessment. As represented in the Percentage of Grade 3 Students Reading at or above Grade Level graphic above, Fountas and Pinnell year-end results showed a 2.8% increase in the proportion of Grade 3 students reading at or above grade level compared to results from the same metric in 2022-23. Since the 2019-20 school year, NWSD results have remained consistent and aligned closely with the provincial average.

In 2023-24, 63.7% of NWSD's FNMI students and 69.4% of non-FNMI students read at grade level by the end of Grade 3.

While it is challenging to pinpoint causal relationships to reading successes and challenges given the numerous factors involved, influences we continued to address included student attendance, access to professional supports, and capacity initiatives for assessment, interventions, and instruction.

It is important to highlight that NWSD maintains a noticeably higher participation rate in reading level reporting compared to the provincial average. Specifically, 92.9% of students in NWSD have reported reading levels, while the provincial figure stands at just 83.0%.

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

Measure:

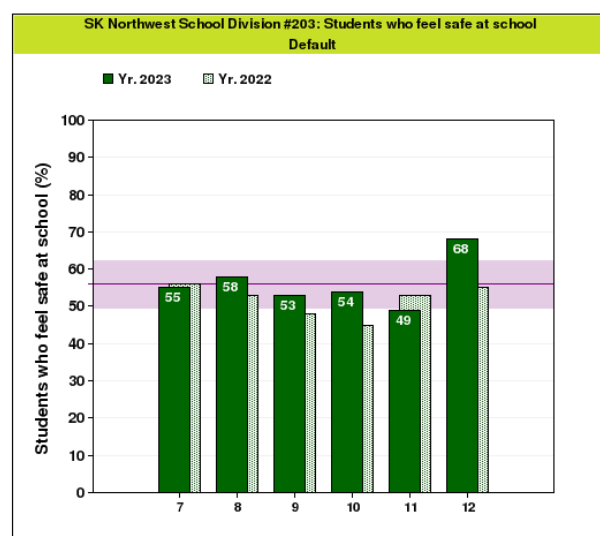
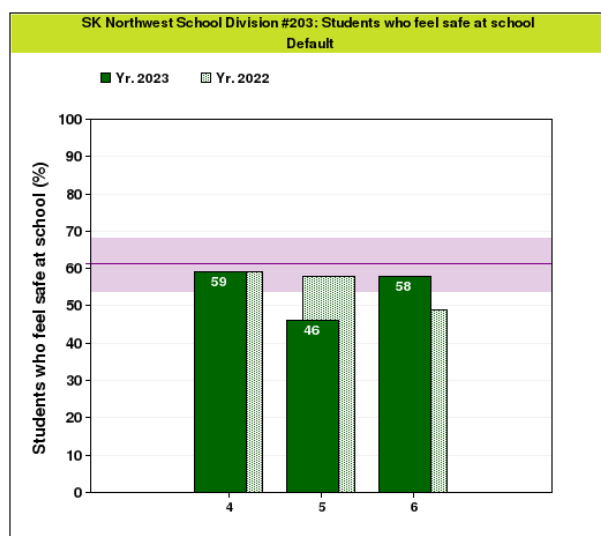
- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

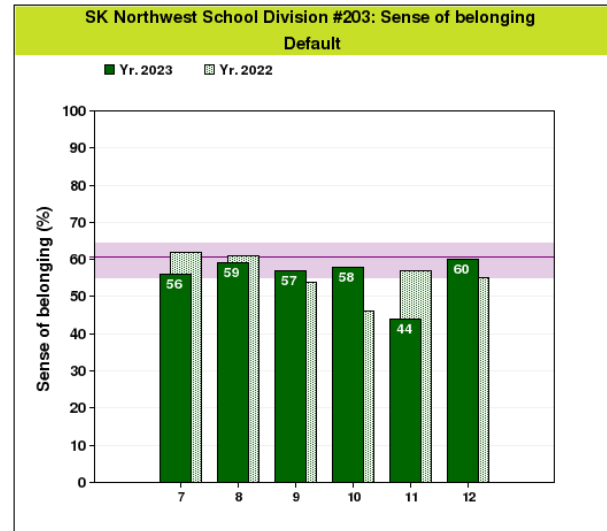
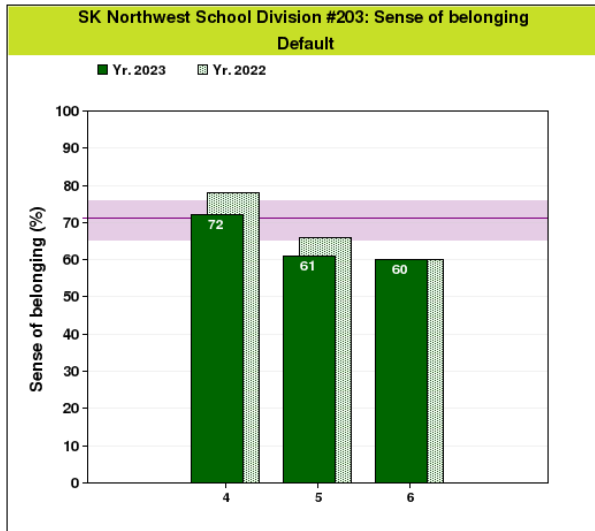
The following bar graphs display student perceptual surveys (Our SCHOOL) by grade for three key measures for NWSD for the 2023 and 2022 school years with the Canadian norms represented in pink for comparison. The three selected measures for analysis are: a) Students who feel safe at school; b) Sense of belonging; and c) Students with positive relationships.

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

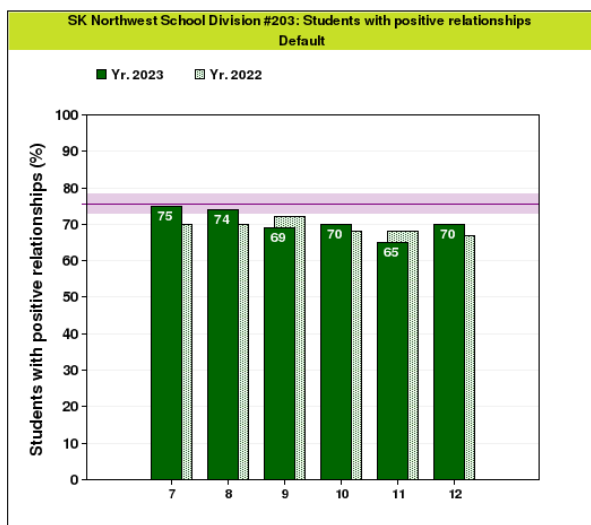
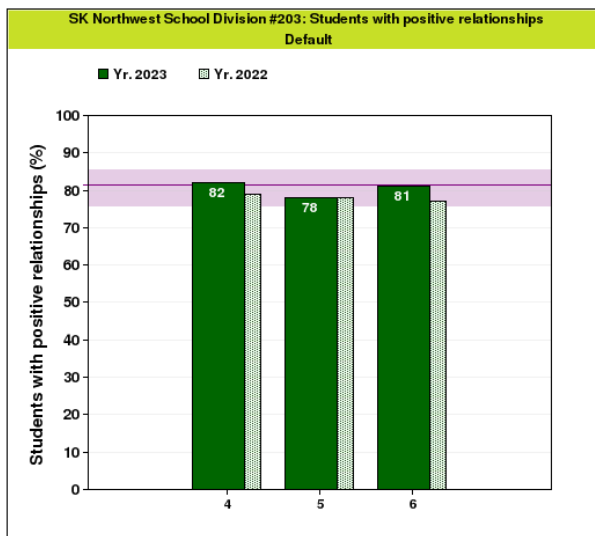
Students who feel safe at school: OurSCHOOL 2023-24 Elementary and Secondary surveys



Sense of Belonging: Source: OurSCHOOL 2023-24 Elementary and Secondary surveys



Students with positive relationships: Source: OurSCHOOL 2023-24 Elementary and Secondary surveys



Analysis of Results

When comparing the 2023-24 OurSCHOOL Student Survey results with those obtained in 2022-23, NWSD results demonstrated an improvement in students feeling safe attending school in all but two grade levels. Most notably, 68% of NWSD students in Grade 12 reported feeling safe in attending school, an increase of 14% from the previous year and well above the Canadian average of 54%. Of concern to us was the low percentage of Grade 5 students reporting feeling safe compared to both the previous year and the Canadian average.

For students reporting on their sense of belonging in their school, NWSD remained consistently within the range reported by the Canadian average for most grades. However, 2023-24 saw a decrease in students reporting a positive sense of belonging at school in all grades except grades 9, 10, 12. Of concern is the decrease reported by Grade 11 students. The most significant increase was in Grade 10,

which moved this grade to 58% of students indicating a positive sense of belonging, well within the Canadian average.

For most grade levels, the feedback on positive relationships from students was slightly higher in 2023-24 in comparison to 2022-23.

Ongoing efforts to increase our students' sense of connection and safety in schools included *Following Their Voices* and Mental Health and Well-being capacity building initiatives. Mentorship programs were also promoted and utilized in NWSD schools to foster connection with adults and peers in the schools.

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

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

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

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

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

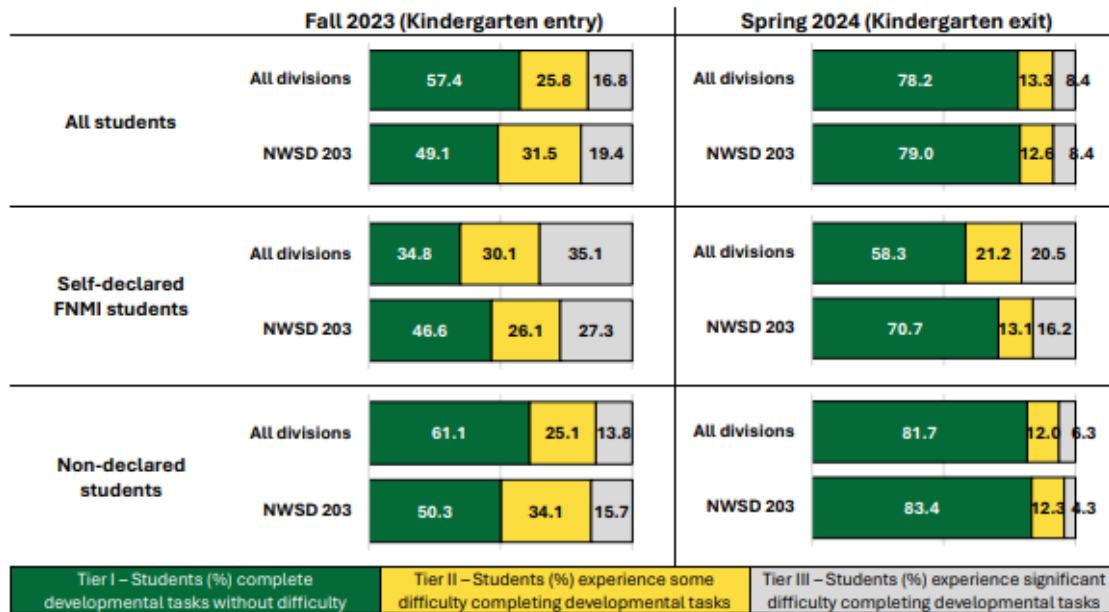
2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

Students (%) assessed as Tier I at Kindergarten entry / exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) ($\square$) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

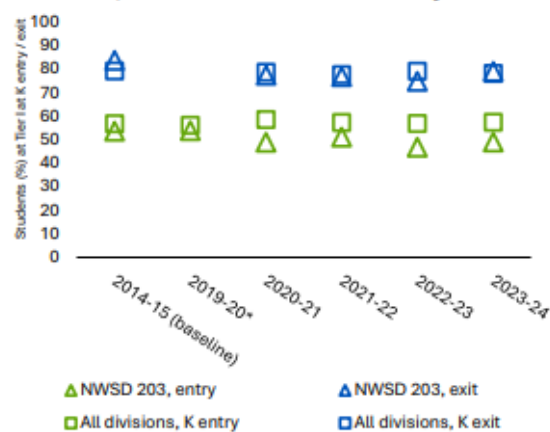
Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th Official & Reconciled Kindergarten Enrolments (*).

2023-24 EYE-TA results – Northwest 203 (NWSD 203)



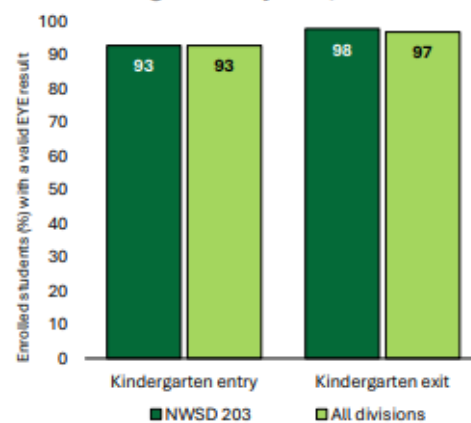
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	NWSD 203	All divisions	NWSD 203	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	76%	73%	82%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	46%	37%	39%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	20%	22%	27%	22%

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



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

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



*against official, reconciled September 30th 2023 Kindergarten Enrollment

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and

who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also 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.

2023-24 EYE-TA results figures 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, 2024

Analysis of Results – Early Years Evaluation

Upon entry, 49.1% of students in the NWSD were able to complete developmental tasks without difficulty (Tier 1). Upon exit, this measure increased by 29.9%, with 79.0% of our students assessed as Tier 1. Upon entry, 46.6% of NWSD FNMI Kindergarten students were able to complete developmental tasks without difficulty. Upon exiting, that rate increased to 70.7%, indicating a substantial increase of 24.1%.

The NWSD outperformed the provincial average in all categories as indicated in the effectiveness metrics of students advancing to a higher performing tier from entry to exit, indicating the dedicated work of our early year's educational teams to implement multi-tiered systems of support, collaborate with professional support teams and community partners, and implement strategies gained from professional learning to enhance parent engagement.

In 2023-24, 27% of our students improved from Tier 3 to Tier 1; 39% improved from Tier 3 to Tier 2; and 82% improved from Tier 2 to Tier 1.

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

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

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

- Updated the NWSD teacher supervision document, NWSD Assessment materials, and Administrative Procedures to reflect current practices in assessment and responsive instruction as outlined in *Supporting Student Assessment in Saskatchewan* modules.
- Teachers aligned their Personal Professional Development plans to develop and implement instructional goals based on teaching strategies listed in the NWSD Responsive Instruction Look Fors document and the *Supporting Student Assessment in Saskatchewan* Modules.
- Continued to utilize the Fountas & Pinnell Benchmark assessment to assess reading levels of grade 1-9 students while also promoting and monitoring the utilization of universal screens, targeted diagnostic assessments and progress monitoring tools to inform school-based RTI processes.
- Piloted Balanced Math as a capacity building initiative to support responsive instruction in Math which incorporates the continued use of NWSD Math Screen and NWSD Outcome Readiness Assessments (ORAs).
- School-based administrators aligned their School Actions Plans to implement instructional leadership practices that strengthen responsive instruction and assessment (i.e. Establishing goals and expectations, resourcing strategically, ensuring quality teaching, leading teacher learning and development, ensuring an orderly and safe environment).
- Implemented an online open grade book platform (Edsby) to support timely reporting and communication with stakeholders in some of our grade 7-12 schools with full implementation to begin in 2024-25.

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

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

- Continued with NWSD Mental Health and Well-being Team to attend provincial opportunities and provide guidance on the implementation of mental health supports in schools.
- Utilized Not Myself Today tool for staff: a practical, on-line, subscription-based platform that builds greater awareness about mental health, reduces stigma, and creates psychologically healthy and safe work cultures; designed and promoted by the Canadian Mental Health Association.
- Shared effective, promising practices and research through monthly meetings, monthly newsletters, mental health and well-being symposium, Ministry of Education resources, Monday eNews letters.
- Trained staff members in Violence Threat Risk Assessment (VTRA) through collaboration with the Centre for Trauma Informed Practices (CTIP).
- Partnered with other agencies to offer Mental Health First Aid (MHFA) training; MHFA-Adults Who Interact with Youth and MHFA-First Nations.
- Applied for and was granted the Saskatchewan Mental Health and Well-being Grant to target capacity building efforts for students and staff.

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

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

- Continued to utilize OurSCHOOL perceptual survey result (Grades 4-12), Student voice data, and Following Their Voices tools to support and respond to adolescent engagement by understanding areas of strength and challenge associated with student attitudes towards school and learning.
- Promoted and optimized dual credit, apprenticeship, and volunteerism options as opportunities to engage students in authentic learning experiences.
- Utilized myBlueprint, an online interactive education and career planning resource, in Grades 7-12.
- Implemented consistent online communication tool across the school division (Edsby)
- Schools developed and implemented transition plans for students at all key transition points.
- Hosted professional learning for all PreK and Kindergarten staff regarding enhancing parent engagement, facilitated by Debbie Pushor.
- Provided parent engagement professional learning for all school-based administrators.

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

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

- Indigenous Learning Coach collaborated closely with several teachers and schools to enhance culturally responsive teaching practices and support the integration of Indigenous perspectives into the curriculum.
- Seven NWSD schools participated in the Following Their Voices initiative, which emphasized the integration of high-impact strategies and improved teacher clarity to boost student engagement. NWSD FTV Gatherings were conducted, prioritizing the analysis of FNMI data to address and close achievement gaps.
- FNMI Lead Learners engaged in professional development focused on Module 3, "Supporting Student Assessment in Saskatchewan," aimed at cultivating culturally affirming assessment practices and responsive pedagogies. The training emphasized the importance of making assessments inclusive and respectful of diverse cultural backgrounds, particularly Indigenous perspectives.
- All schools completed the IERF to assess progress on Inspiring Success goals and reflect on teacher and school actions.
- An Indigenous Cultural Teacher, in partnership with Flying Dust, was hired through the ISSI Grant. Monthly events and activities were aligned with Indigenous days of significance, emphasizing land, language, relationships, and culture.
- The Michif Language Early Learning program was expanded, offering full-time and part-time Michif Kindergarten at Lakeview Elementary School. A Michif Language Teacher was hired to support the teacher and program along with collaborate with teachers across two elementary schools.
- Provided Four Seasons of Truth and Reconciliation professional training for all staff. This was an opportunity to gain knowledge and understanding as a team and discuss the impact this learning has in schools and set goals towards reconciliation.
- Provided land-based education resources and funding support to each school to enhance and strengthen students' connections to Indigenous ways of knowing and the environment
- Hosted a NWSD Pow-Wow at Carpenter High School to celebrate and honor Indigenous culture, fostering community engagement and promoting cultural awareness among students and staff.

Community Partnerships

NWSD and its schools have built a variety of community partnerships, both formal and informal, to improve student learning and ensure a positive school experience. Some of our partnerships include the Saskatchewan Health Authority, Métis Nation- Saskatchewan, Northwest College, Early Years programs, and various community groups and business in individual communities.

Some of our schools partnered with Student Services and the Saskatchewan Health Authority to provide joint assessment and therapy for Prekindergarten students, ensuring a smooth transition to kindergarten. Additionally, NWSD professionals collaborated continuously with Saskatchewan Health Authority staff to improve therapy services' effectiveness and efficiency.

NWSD continued to have a robust partnership with KidsFirst, Family Resource Centres, Midwest Family Connections, and ECIP, which helped us collect important data on children joining our Prekindergarten programs and worked to ensure a smooth transition into schools. Local communities also worked with preschools, libraries, and family resource centers to promote these programs.

Several schools in NWSD have established collaborations with nearby businesses and community groups. These initiatives serve to enhance students' education, connect classroom learning with practical work experiences, and build community ties. Partner businesses typically provided job-shadowing opportunities for students and sent representatives to schools to speak about their industry or company. Occasionally, these businesses also sponsored school events. In exchange, students participated in community events by singing, dancing, volunteering, and helping with decorations during holidays and special occasions.

In Meadow Lake, several schools teamed up with the North West College to organize job placements for students aiming for college. NWSD also worked with the North West College to offer a free Educational Assistant program.

Recognizing and fostering Indigenous culture and language are key objectives of the *Inspiring Success Policy Framework*. In collaboration with the Métis Nation- Saskatchewan, the NWSD was able to once again provide a Michif Language and Culture Kindergarten program. This initiative sought to encourage, safeguard, and maintain the Michif language while enhancing a sense of belonging and identity through cultural experiences and land-based education in an inclusive, play-based setting.

Schools across the NWSD welcomed the Elder's program, where Knowledge Keepers and Elders shared their wisdom and knowledge to support the Truth and Reconciliation calls to action. The staff at Carpenter High School in Meadow Lake took the initiative by visiting Flying Dust First Nation, meeting with dignitaries, teachers, and community members, and touring their facilities and school.

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
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 School closed June 30, 2023.

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Ernie Studer	HVAC Upgrade	Replaced Herman Nelson units with new energy efficient units	\$208,076
Total			\$208,076

Transportation

Northwest School Division (NWSD) owns, operates, and maintains a fleet of 138 school buses of various sizes. 93 full-time bus routes operate on 89 buses with the additional buses being used for special events or as auxiliary buses.

In 2023-2024, there were 2,916 students being transported to 29 schools throughout various communities. Approximately 14,700 route kilometers (km) are travelled every school day. Average daily bus routes are 80 km with an average of 34 students per bus.

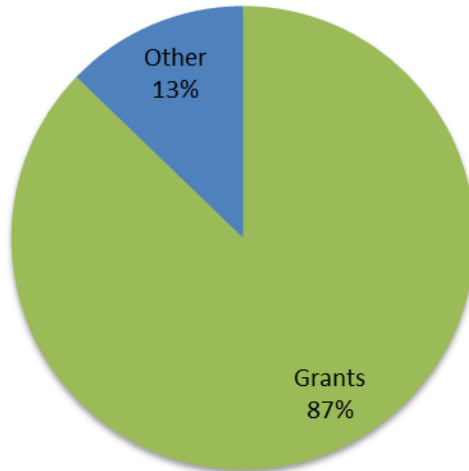
Agreements are in place with the Lloydminster Public and Lloydminster Catholic School Divisions for the Northwest School Division to provide transportation to eligible rural students who reside on the Saskatchewan side of the border. NWSD currently operates 8 bus routes that transport 260 students into eight schools within the city of Lloydminster. Additionally, the 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 2023-2024 school year continued to be driver retention and inclement weather.

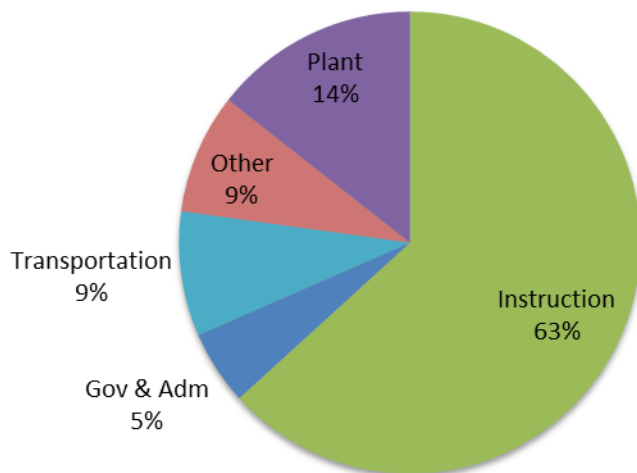
Financial Overview

Summary of Revenue and Expenses

Revenue 2023-24



Expense 2023-24



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	56,524,295	56,938,528	56,272,328	414,233	1%	
Tuition and Related Fees	3,206,262	3,666,172	3,373,482	459,910	14%	1
School Generated Funds	1,547,000	1,838,196	2,210,510	291,196	19%	2
Complementary Services	1,285,223	1,434,869	1,307,516	149,646	12%	3
External Services	1,171,482	1,114,347	1,329,514	(57,135)	-5%	
Other	45,000	438,378	474,877	393,378	874%	4
Total Revenues	63,779,262	65,430,490	64,968,227	1,651,228	3%	
EXPENSES						
Governance	290,054	309,968	288,675	19,914	7%	5
Administration	3,279,557	3,279,829	3,308,967	272	0%	
Instruction	42,487,766	43,597,557	44,859,486	1,109,791	3%	
Plant	10,720,780	9,929,707	11,698,814	(791,073)	-7%	6
Transportation	6,077,762	6,017,203	6,422,164	(60,559)	-1%	
Tuition and Related Fees	763,453	722,238	706,514	(41,215)	-5%	7
School Generated Funds	1,547,000	1,719,127	2,018,581	172,127	11%	8
Complementary Services	1,814,966	1,794,684	1,683,419	(20,282)	-1%	
External Services	996,482	1,266,404	1,085,876	269,922	27%	9
Other Expenses	60,387	302,905	241,748	242,518	402%	10
Total Expenses	68,038,207	68,939,622	72,314,244	901,415	1%	
Surplus (Deficit) for the Year	(4,258,945)	(3,509,132)	(7,346,017)			

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	Over budget due to increased fundraising activity.
3	Over budget due to revenue related to Michif Program for 2024-25 which was received in 2023-24.
4	Other revenue higher than budget due to proceeds for insurance claims.
5	Over budget due to payment to School Community Councils.
6	Under budget due to spending reduction effort and vacancy management for less salary expense compared to budget.
7	Fewer provincial students attending federal schools than projected.
8	Higher expenses compared to budget for School Generated Funds relates to the increase in revenue for this category.
9	Drivers Education costs were expensed in External Services this year.
10	Over budget due to interest charges on bank overdraft during the year.

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 J	\$7,514	\$2,043	-	\$2,789	-	\$909	\$13,255
CAMPBELL, MARK	5,129	708	-	2,954	-	984	9,775
GRAHAM, FAITH	7,882	3,102	-	1,490	-	1,059	13,533
SEYMOUR, BARBARA	8,947	1,784	-	1,322	-	1,125	13,178
PRETE, TERRI	7,809	1,392	-	2,895	-	1,059	13,155
BAILLARGEON, JANICE	12,390	1,799	-	3,968	1,796	932	20,885
PERILLAT, ANDREA	8,275	2,707	-	1,493	-	1,059	13,534
STEIN, CHARLES	9,170	2,423	-	3,444	-	909	15,946
**JOSUTTES-HARLAND, BEV	7,738	1,706	-	2,384	-	1,059	12,887
MAIN, PATRICIA	6,989	1,502	-	3,338	-	984	12,813
*WINKLER, GLEN	13,069	1,926	-	4,023	-	834	19,852

*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	\$55,309
ACKERMAN, GREG	119,894
ADAIR, CHRISTIE	65,237
ADAMS, ERIC	95,482
ADAMS, FELICIA	82,786
ANDERSEN, GENE	90,431
ANDERSON, CASSIA	61,828
ARNOTT, BRADLEY	90,295
ARNOTT, KIMBERLY D	91,411
ATKINSON, REBECCA	90,198
BAILEY, PENNY	91,140
BALDINUS, ZACHARY	76,245
BANNERMAN, NICKI	75,976

Name	Amount
BARTEE, LORI	114,109
BECK, MEAGAN	56,135
BECOTTE, BRENNAN	135,407
BECOTTE, KRISTIN	80,384
BEDFORD, LORALEE	90,665
BEKOLAY, DALE	80,838
BELLEGARDE, SHERYL	91,301
BELLIN, MEGHAN	100,303
BERRY, PATRICIA	59,066
BLAIS, JENNIFER	94,038
BLOOM, REBECCA	89,730
BOGGUST, SHEA	64,343
BORSCHOWA, REBECCA	70,724
BOWERMAN, DAWN	90,633

Name	Amount
BRAKE, TERRI - LYNN	50,724
BRIGGS, LESLEY	90,435
BRINKMAN, KELLY	55,309
BROOKES, ALBERT	93,352
BROOKES, ELEANOR	59,066
BROST, KRISTA	77,329
BROWNRIGG, JUNE	94,617
BUFFIN, LISA	100,256
BURGESS, AUDREY	88,476
BURROUGHS, SABRINA	69,701
CALVERT, GINI	95,604
CAMPBELL, AMY	73,187
CANET, CLÉMENTE	65,165
CARDIFF, BROOKE	59,437
CARLBERG, KENDAL	106,285
CARSON, ERIN	62,990
CARTER, TARA	102,628
CATHCART, JEFFREY	76,583
CEY, EMMA	78,948
CHEESMAN, ALISON	95,077
CHEESMAN, DANIEL	104,588
CHIVERTON, LEIGHTON	85,071
CHURN, JACKIE	74,181
CLARK, KATHERINE G	91,286
CLARK, ROBERT	55,309
COLLEY, SHANA M	103,664
CONKIN, ERIN	94,587
CONLON, JEAN	99,372
CONNER, TANYA L	90,945
CONNOLLY, MICHAEL	91,421
COTTRILL, JAMIE	101,483
COVEY, COLIN	111,632
COX, SAMANTHA	100,596
CYDEJKO, SARA	91,598
DALLYN, CHEYNE	81,891
DANILKEWICH, DEREK	93,385
DAONGAM, DANIEL	84,424
DAVIDSON, MATTHEW	75,542
DAWSON, C. SAM	111,207
DAWSON, LAURA	101,656

Name	Amount
DEKKER, BETTY	98,617
DEOBALD, TRINA	97,663
DEVOE, ASHLEY	83,962
DOLAN, ANITA	95,147
DORVAL, JENNIFER	113,504
DOUCETTE, TROY	66,485
DOWNIE, PAMELA	72,133
DUFRESNE, AMANDA	101,434
DUROCHER, AMANDA	91,318
DYCK, KIM	54,818
DYCK, KIRA	63,354
DYCK, RYLEY	76,245
EAST, AMY	90,198
EDWARDS, BERNICE	59,066
EFTODA, DEREK	95,147
EFTODA, SELESTE	113,152
EICHHORN, TONI	71,918
ELLIS, ANGELA	110,927
ELLIS, CHRISTOPHER	112,600
ERICKSON, BRANDE	90,198
ESAU, PAMELA	90,198
FALCON, DANA	59,560
FEHR, CARLEEN	56,950
FEHR, RUBY	91,598
FEIL, DAVID	90,478
FERGUSON, CAROL	76,245
FILION, JUSTIN	65,241
FILION, KYLA	59,792
FILKOWSKI, ASHTON	56,966
FISHLEY, KEARSTIN	90,198
FORBES, TODD	119,182
FOREMAN, KATHLEEN	73,635
FORTUNE, TERRY	118,770
FOSTER, CASEY	90,198
FRANCOEUR, DANIEL	55,309
FRANKE, RAECINE	81,237
FREY, KIM M	90,198
FREYMAN, BRAD	110,178
FREYMAN, JODY	91,135
FRITZ, TRISHA	95,281

Name	Amount
FRY, ALISON L	90,680
GABRIELLI, MELISSA	109,974
GAGNON, CARMEN	95,147
GAGNON, LEE ANN	91,893
GALGER, JENNIFER	89,426
GATELEY, TREVOR ANDREW	95,567
GELOWITZ, CALVIN	55,309
GEROW, AMANDA	117,503
GERSTENHOFER, LORRAINE	99,372
GERVAIS, PATRICIA	81,049
GERWING, KEVIN	80,603
GETZINGER, MADISON	84,154
GIESBRECHT, BENJAMIN	81,812
GIESBRECHT, KAYLA	80,237
GIESBRECHT, SANDRA	90,198
GLOE, KRISTY	94,587
GRAY, CARSON	67,928
GRAY, LISE	59,066
GRUNDNER, MICHELLE	90,665
GRUPP, MATTHEW	118,547
GUIGON, KATHERINE	89,544
GUNDERSON, KAARE	90,899
GUTTORMSON, CYNTHIA	83,124
HAACKE, GEOFFREY	94,727
HAMM, ANITA	90,460
HANSEN, JORDAN	100,816
HANSON-PREECE, GISELLE	72,782
HARMAN, KAITLIN	86,931
HARRISON, BRETT	90,852
HART, SHAUN	90,478
HARTY, ANDREA	90,478
HAUK, DUANE	227,635
HEBERT, KAREN	53,145
HENDERSON, ANNIE	90,618
HENDERSON, KRISTIE	95,327
HENRY, LISA	111,202
HERZBERG, KAYLEE	73,936
HETLINGER, JAMES	95,707
HICKS, CHARMAINE	102,976
HILDEBRAND, COURTNEY	105,925

Name	Amount
HILDEBRAND, DAVIN	190,906
HILDEBRAND, MICHELLE	94,975
HINGER, ANNA	62,679
HODDENBAGH, CHRIS	80,306
HOEKSTRA, MIRANDA	95,637
HOFER, KAREN	106,845
HUFF, LEAH LYNNE	104,680
HUNTER, ROBYN	90,578
JACQUEST, CANDICE	87,205
JANSEN, STACEY	92,160
JANSSENS, BRANDYN	64,695
JOHNSON, MEGAN	83,302
JOHNSTON, KAREN	90,198
JOHNSTONE, KAREN	91,458
JULLION, CINDY	90,478
KABAROFF, ANITA	94,867
KAISER, MELANIE	101,186
KALTENBORN, ELISE	84,767
KEEN, BRENT	111,243
KEMP, JONATHAN	109,336
KING, DAYNA	83,176
KIRBY, KAROLYN	60,466
KIRILENKO, DARLA	95,567
KIRK, CATHERINE	100,116
KLASSEN, SHELLEY	52,645
KNUTSON, TANYA	55,309
KOPE, NADINE	99,081
KOPPERUD, DANENE	104,045
KOTZER-MILNE, CHRISTIE	91,511
KOZINSKI, ROBERT	91,318
KOZLOSKI, CAITLIN	101,376
KRIEGER, DAWSON	58,812
KURJATA, DAWN	94,869
LACLARE, JESSICA	101,427
LACLARE, JILL	88,289
LACLARE, LAURA	90,618
LANDRY, MARY	95,015
LANGE, TRACY	90,198
LANGLEY, JENNIFER	95,707
LAPOINTE, KYLIE	72,170

Name	Amount
LAURSEN, LINDA	91,436
LAWSON, EMILY	75,974
LEE, MICHAEL JERAMY	109,974
LEER, ERIKA	62,418
LEJEUNE, BRAD	96,547
LEONARDI, CASEY	104,221
LOCKE, WYATT	51,794
LOEHNDORF, LINDSAY	72,871
LOGAN, SUSAN E	91,085
LONCAR, MLADEN	51,187
LONG, LORNE	91,598
LONG, TRACY	51,323
LUMLEY, PAMELA	94,587
LUNDBERG, KENNEDY	80,804
MACFARLANE, HOLLY-ANNE	109,974
MACNAB, KACIE	107,572
MACNAB, LORNA	90,241
MACNAB, SABRINA	74,130
MADSEN, NANCY	123,004
MAERTZ, TERALYN	64,138
MAIER, SHAWNA	91,038
MALFAIR, PAULA	93,832
MANNIX, MEAGAN	94,651
MARKEVICH, PATRICIA	101,337
MARR, RORY	63,648
MARSH, CAROLYN	50,988
MARSH, CHARLIE	75,059
MARSH, TRENT	96,129
MASON, PAIGE	87,577
MCCLELLAN, CARRIE	95,077
MCCLOUD, CHARLES	175,974
MCCONNELL, AMANDA	65,754
MCCONNELL, KIRSTEN	64,472
MCCREA, AUSTYN	84,792
MCDONALD, SHELBY	59,559
MCKERCHAR, CINDY	94,300
MCLAUCHLAN, S. JANE	95,147
MCNINCH, CARMELA	94,920
MEE, JOYCE C. CORI	90,478
MERASTY, CELINA	50,867

Name	Amount
MICHAEL, JARED	91,845
MICHEL, DALE	68,431
MICHELON, ANGELA	112,767
MILLER, ADAM	76,245
MILLIE, DOUGLAS	94,587
MILNE, DOUGLAS	120,848
MITCHELL, RACHEL	51,692
MOBERLY, MALLOREY	94,867
MONTGRAND, RANDENE	59,396
MOORE, DARCY	67,695
MOORE, RUSSELL	74,498
MORGAN, LISA	80,485
MORIARTY, ROBERTA	100,250
MORIN, BAILEY PAUL	61,513
MORRISON, JANAYA	90,609
MORTON, DAYLENE	91,318
MUSKEGO, GWEN	90,198
MUTCH, TYSON	90,833
MUZYKA, ADELE	106,082
MYSKO, SKYLAH	61,443
NASBY, KRISTY	95,077
NEWMAN, MELISSA	107,932
NEWTON, DARRELL	52,851
NIEVIADOMY, JINNY	95,007
NORBECK, ALICIA	72,033
NORDELL, COEL D	59,950
NORDELL, DARREN	116,629
NORGAARD, JENNIE	82,882
NOSEK, KELSEY	69,944
OAKES, AARON	184,405
OLSON, MICHAEL	80,432
OMUSULA, KRISTA	112,261
OSBORNE, GWEN	90,966
OUELLETTE, DENIS	55,549
OUELLETTE, KEEGAN	91,845
OYSTRICK, ASHLEY	95,092
PARAMCHUK, KENDRA	110,311
PARKINSON, CHELSEY	65,410
PAYLOR, CURTIS	95,432
PAYLOR, DAWN	158,613

Name	Amount
PEARSON, ANDREA	93,565
PEARSON, DARYL	124,344
PERKINS, LISA	105,082
PERO, CHRISTINA	119,085
PERO, DAVID	118,901
PETCH, BREANNA	55,243
PHILLIPS, CATHERINE	86,704
PICKETT, MICHELLE	126,633
PLANT, BRENT	90,746
POCKRANT, AMANDA	129,205
POLLOCK, BRENDA	65,386
POWELL, ALLISON	91,231
POWELL, DEAN	50,479
PREDDY, JACQUELINE	91,692
PRUDEN, DIANE	55,309
RADFORD, MICHAEL	113,596
RAWLAKE-CATTELL, TRISHA	91,038
RAWLAKE-PARKER, RACQUEL	102,634
REDIRON, JOANNE	59,066
REINHARDT, SHERALEE	91,878
REYNOLDSON, ROXANNE	113,515
RHINEHART, MAGGIE	50,240
ROACH, JANESEA	59,993
ROBINS, ALAN	99,286
ROBINSON, MIKE	79,340
ROGERS, KYLA	74,038
ROOT, SPURGEON	99,944
ROSS, BROOKE	57,132
ROSS, JANA	90,198
ROSS, SHAYLA	76,896
ROTSEY, BRIAN	92,849
ROZKA, STEPHANIE	55,309
RUDOLPH, COLIN	95,847
RUTLEY, KENNETH ERIC	95,357
SABRAW, BETH	59,053
SALIKEN, DAMIAN	67,106
SARGENT, LORI	90,340
SAWKA, JESSE	79,109
SAYERS, CHERYL	55,629
SCHMIDT, CHRISTINA	92,354

Name	Amount
SCHWARTZ, NICOLA	66,417
SCRIVENER, MELISSA	100,536
SEIB, RACHELLE	66,859
SHAKOTKO, JESSE	108,346
SHEPHERD, COLE R	94,867
SHIDELER, ELIZABETH	76,697
SIEBEN, LESLIE	93,318
SIMKINS, KAYLA	95,392
SIMPKINS, LACEY	90,198
SNODGRASS, JAMES	128,754
SOLSTEN, JANELL	90,198
SONNTAG, RITA	56,214
SPENCER, CHANTEL	81,910
SPERLING, CARMEN	95,817
SPRUYT, KATIE	63,575
STEIN, ALLISON	91,318
STEIN, JASON	111,225
STEIN, RENE	91,598
STEVESON, CANDICE	90,665
STOBBE, CHERYL	100,256
STUART, SAMANTHA	96,552
SYDIA, SAMANTHA	92,000
TAMELING, KARA	70,754
TAVES, TREVOR	91,896
TAYLOR, SARAH	92,252
TEBAY, JAYME	90,962
TENNEY, KAREEN	94,587
THERRES, LANE	68,628
THOM, ANDREA	94,587
THOMPSON, JODIE	91,038
THOMPSON, SCOTT	95,427
TOEWS, CORDELLE	64,695
TOUGH, ROBERT	119,182
TOURIGNY, KELSEY	99,372
TOURIGNY, MICHAEL	85,324
TREFIAK, SAVANNAH	59,077
TREMBLAY, ADAM	95,049
TREPTOW, CHERYL	158,613
TUPLIN, TRINA	55,309
TUPPER, MARIE	93,458

Name	Amount
TURNBULL, STEVEN	114,611
VICZKO, STACEY	74,598
VIDAL, BREANNA	77,171
VIDAL, JEFF	90,478
VILLENEUVE, BRAD	80,432
VOLK, COURTNEE	55,970
WAKEFIELD, ELYSHA	63,961
WALLACE, JADE	52,002
WARNER, JEANELLE	84,956
WASHBROOK, CARA	84,223
WEBER, MELVIN	55,309
WEISNER, LANCE	59,343
WELLS, MELANIE	90,241

Name	Amount
WHELAN, MARILYN	91,774
WHELAN, TREVOR	86,658
WHITLAW, HALEIGH	80,957
WHITTLE, GORDON	104,045
WHYTE, MONIQUE	55,469
WICKERT, C. RENAE	77,433
WICKS, NATASHA	91,015
WIEBE, JODINE	101,566
WILLIAMSON, DANIELLE	103,506
WILLIAMSON, JENNIFER	190,906
WITT, BARBARA	93,365
WOUTERS, ALLY	65,536
ZACHARIAS-KIRBY, HAYLEY	61,692

Supplier Payments

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

Name	Amount
ALEXANDER, DANNY AND CROSS	\$59,676
AMAZON	129,858
AON CANADA INC	739,522
AVI-SPL CANADA LTD	73,381
BEEPLUS WORKPLACE SOLUTIONS	177,882
BEG 4 BLDING EXCAVATING	83,135
BMO BANK OF MONTREAL	1,453,091
BRAULT ROOFING (SK) INC	128,797
CISCO SYSTEMS CAPITAL CANADA	168,343
COMPREHENSIVE CHEMICALS	50,341
COMPUGEN INC	106,413
COREFOUR INC	54,011
CUPE LOCAL 4797	76,289
CYPRESS SALES PARTNERSHIP	554,258
DELL FINANCIAL SERVICES CANADA	192,871
DIAMOND INTERNATIONAL TRUCKS	178,376
ECCO HEATING PRODUCTS LTD	90,988
EECOL ELECTRIC CORP	81,929
ENGINEERED AIR	80,305
HAPPY AND BLESSED JANITORIAL S	185,694
HIGH GRADE TRUCKING DRIVING	77,589
IBM CANADA LIMITED	138,644
IMPERIAL DADE CANADA INC	193,830
INTEGRITY NETWORKS, LLC	257,322
JM&SAM JANITORIAL SERVICES LTD	54,029
KEV SOFTWARE INC.	62,303
KINGS ENERGY GROUP	120,336

Name	Amount
LBEL INC.	97,569
LLOYDMINSTER & DISTRICT CO-OP	88,270
LOON LAKE SERVICES (2011) LTD	63,369
M&A MECHANICAL LTD	68,864
MEADOW LAKE CO-OP	115,486
MIN OF FINANCE (SK FINANCE)	54,883
NORTH WEST COLLEGE	80,258
NOVLAN BROS SALES PARTNERSHIP	85,852
POWERSCHOOL CANADA ULC	86,795
RIVER CITY PLUMBING & HEATING	82,864
SASK ASSOC OF RURAL MUNICIPALS	314,441
SASKENERGY	478,104
SASKPOWER	989,411
SASK SCHOOL BOARDS ASSOCIATION	646,064
SASKTEL	252,269
SASK WORKERS' COMPENSATION	183,348
SHKOPICH ENVIRO LTD.	100,021
SPORTFACTOR INC	80,862
TEACHERS SUPERANNUATION	52,674
TOSHIBA TEC CANADA BUSINESS	107,284
TROY LIFE & FIRE SAFETY	101,469
TURTLEFORD & DISTRICT CO-OP	628,509
TURTLEFORD AGENCIES INC	148,784
UNITED ROOFING (EDMONTON)	61,155
WESTERN CANADA BUS	525,492
WOLSELEY CANADA INC	64,713
X-TERRA ENVIRONMENTAL SERVICES	59,741

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	\$2,424,790
NORTHWEST LOCAL TEACHERS ASSOC	57,032
RECEIVER GENERAL	12,344,284

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	430,709
SASK TEACHERS FEDERATION	3,509,404
TEACHERS SUPERANNUATION COMM	52,674

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, 2024

Michelle Pickett

Chief Financial Officer

Vanatage CPA, CA

Auditor

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

Management's Responsibility for the Financial Statements

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

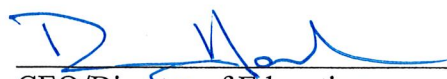
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

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

The external auditors, Vantage Chartered Professional Accountants, 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 27th, 2024



INDEPENDENT AUDITORS' REPORT

The Board of Directors
Northwest School Division No. 203
Meadow Lake, Saskatchewan

Opinion

We have audited the accompanying financial statements of the Northwest School Division No. 203, which comprise the statement of financial position as at August 31, 2024, the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Northwest School Division No. 203 as at August 31, 2024, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Northwest School Division No. 203 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.

Other Matters

The financial statements of the Northwest School Division No. 203 for the year ended August 31, 2023 were audited by other auditors who expressed an unmodified opinion on those statements in their report dated December 21, 2023.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Northwest School Division No. 203'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 organization or to cease operations, or has no realistic alternative but to do so.

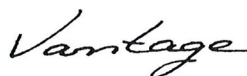
Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' 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 auditors' 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 judgement 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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script.

Chartered Professional Accountants

North Battleford, Saskatchewan
November 27, 2024

Northwest School Division No. 203

Statement of Financial Position
as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,952,871	(478,716)
Accounts Receivable (Note 7)	384,921	2,084,924
Portfolio Investments (Note 3)	201,951	194,170
Total Financial Assets	2,539,743	1,800,378
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	3,524,533	3,136,228
Long-Term Debt (Note 9)	1,829,393	1,930,944
Liability for Employee Future Benefits (Note 5)	1,111,100	1,086,100
Deferred Revenue (Note 10)	1,415,776	325,371
Total Liabilities	7,880,802	6,478,643
Net Debt	(5,341,059)	(4,678,265)
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	46,456,073	49,325,246
Inventory of Supplies Held for Consumption	532,089	531,323
Prepaid Expenses	426,928	404,859
Total Non-Financial Assets	47,415,090	50,261,428
Accumulated Surplus (Note 13)	42,074,031	45,583,163

Contractual Rights (Note 15)

Contractual Obligations (Note 16)

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	56,694,295	56,938,528	56,272,328
Tuition and Related Fees	3,206,262	3,666,172	3,373,482
School Generated Funds	1,547,000	1,838,196	2,210,510
Complementary Services (Note 11)	1,285,223	1,434,869	1,307,516
External Services (Note 12)	1,001,482	1,114,347	1,329,514
Other	45,000	438,378	474,877
Total Revenues (Schedule A)	63,779,262	65,430,490	64,968,227
EXPENSES			
Governance	290,054	309,968	288,675
Administration	3,279,557	3,279,829	3,308,967
Instruction	42,487,766	43,597,557	44,859,486
Plant Operation & Maintenance	10,720,780	9,929,707	11,698,814
Student Transportation	6,077,762	6,017,203	6,422,164
Tuition and Related Fees	763,453	722,238	706,514
School Generated Funds	1,547,000	1,719,127	2,018,581
Complementary Services (Note 11)	1,814,966	1,794,684	1,683,419
External Services (Note 12)	996,482	1,266,404	1,085,876
Other	60,387	302,905	241,748
Total Expenses (Schedule B)	68,038,207	68,939,622	72,314,244
Operating Deficit for the Year	(4,258,945)	(3,509,132)	(7,346,017)
Accumulated Surplus from Operations, Beginning of Year	45,583,163	45,583,163	52,929,180
Accumulated Surplus from Operations, End of Year	41,324,218	42,074,031	45,583,163

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$ (Note 14)	\$	\$
Net Debt, Beginning of Year	(4,678,265)	(4,678,265)	(1,364,134)
Changes During the Year			
Operating Deficit, for the Year	(4,258,945)	(3,509,132)	(7,346,017)
Acquisition of Tangible Capital Assets (Schedule C)	(795,000)	(1,365,428)	(680,929)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	72,978
Net Gain on Disposal of Capital Assets (Schedule C)	-	-	(69,945)
Amortization of Tangible Capital Assets (Schedule C)	(5,156,592)	4,234,601	4,749,121
Net Acquisition of Inventory of Supplies Held for Consumption	-	(766)	(39,630)
Net Change in Other Non-Financial Assets	-	(22,069)	291
Change in Net Debt	(10,210,537)	(662,794)	(3,314,131)
Net Debt, End of Year	(14,888,802)	(5,341,059)	(4,678,265)

Northwest School Division No. 203
Statement of Cash Flows
for the year ended August 31, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(3,509,132)	(7,346,017)
Add Non-Cash Items Included in Deficit (Schedule D)	4,234,601	4,679,176
Net Change in Non-Cash Operating Activities (Schedule E)	3,180,878	(642,679)
Cash Provided by (Used in) Operating Activities	3,906,347	(3,309,520)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,365,428)	(680,929)
Proceeds on Disposal of Tangible Capital Assets	-	72,978
Cash Used in Capital Activities	(1,365,428)	(607,951)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(7,781)	(1,874)
Cash Used in Investing Activities	(7,781)	(1,874)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	415,237	-
Repayment of Long-Term Debt	(516,788)	(431,402)
Cash Used in Financing Activities	(101,551)	(431,402)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,431,587	(4,350,747)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	(478,716)	3,872,031
CASH AND CASH EQUIVALENTS, END OF YEAR	1,952,871	(478,716)

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, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	54,091,965	54,407,527	54,081,825
Operating Grant/PMR	1,519,283	1,476,090	1,519,283
Other Ministry Grants	1,043,047	1,054,911	636,563
Total Ministry Grants	56,654,295	56,938,528	56,237,671
Other Provincial Grants	40,000	-	30,001
Grants from Others	-	-	4,656
Total Operating Grants	56,694,295	56,938,528	56,272,328
Total Grants	56,694,295	56,938,528	56,272,328

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	3,131,262	3,542,641	3,197,178
Total Tuition Fees	3,131,262	3,542,641	3,197,178
Transportation Fees	75,000	123,531	176,304
Total Operating Tuition and Related Fees	3,206,262	3,666,172	3,373,482
Total Tuition and Related Fees Revenue	3,206,262	3,666,172	3,373,482
School Generated Funds Revenue			
Curricular			
Student Fees	142,000	180,386	185,783
Total Curricular Fees	142,000	180,386	185,783
Non-Curricular Fees			
Fundraising	820,000	964,664	1,103,131
Grants and Partnerships	225,000	217,286	290,167
Students Fees	310,000	317,483	372,801
Other	50,000	158,377	258,628
Total Non-Curricular Fees	1,405,000	1,657,810	2,024,727
Total School Generated Funds Revenue	1,547,000	1,838,196	2,210,510
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	899,013	899,013	896,064
Other Ministry Grants	25,210	26,970	25,210
Other Provincial Grants	-	-	185,842
Federal Grants	211,000	208,336	-
Other Grants	150,000	300,000	200,000
Total Operating Grants	1,285,223	1,434,319	1,307,116
Fees and Other Revenue			
Other Revenue	-	550	400
Total Fees and Other Revenue	-	550	400
Total Complementary Services Revenue	1,285,223	1,434,869	1,307,516

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	445,384	615,384	743,988
Other Ministry Grants	80,000	-	80,000
Other Grants	476,098	484,963	505,526
Total Operating Grants	1,001,482	1,100,347	1,329,514
Fees and Other Revenue			
Other Revenue	-	14,000	-
Total Fees and Other Revenue	-	14,000	-
Total External Services Revenue	1,001,482	1,114,347	1,329,514
Other Revenue			
Miscellaneous Revenue	35,000	386,087	363,362
Sales & Rentals	5,000	23,828	9,461
Investments	5,000	28,463	31,576
Gain on Disposal of Capital Assets	-	-	70,478
Total Other Revenue	45,000	438,378	474,877
TOTAL REVENUE FOR THE YEAR	63,779,262	65,430,490	64,968,227

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	123,100	126,917	123,421
Professional Development - Board Members	27,500	31,897	25,171
Grants to School Community Councils	44,154	57,831	46,456
Elections	-	615	-
Other Governance Expenses	95,300	92,708	93,627
Total Governance Expense	290,054	309,968	288,675
Administration Expense			
Salaries	2,490,338	2,408,962	2,199,759
Benefits	292,639	296,400	261,858
Supplies & Services	175,300	160,266	336,173
Non-Capital Furniture & Equipment	9,000	14,348	12,676
Building Operating Expenses	35,100	38,800	49,441
Communications	40,000	11,171	56,195
Travel	60,000	82,479	84,677
Professional Development	50,000	48,808	50,075
Amortization of Tangible Capital Assets	127,180	218,595	258,113
Total Administration Expense	3,279,557	3,279,829	3,308,967
Instruction Expense			
Instructional (Teacher Contract) Salaries	27,581,412	28,286,003	29,906,212
Instructional (Teacher Contract) Benefits	1,603,307	1,490,328	1,732,209
Program Support (Non-Teacher Contract) Salaries	7,067,912	7,119,418	6,978,044
Program Support (Non-Teacher Contract) Benefits	1,370,847	1,540,284	1,371,709
Instructional Aids	1,393,500	1,768,853	1,325,621
Supplies & Services	508,000	891,734	798,280
Non-Capital Furniture & Equipment	240,000	210,679	259,639
Communications	138,000	324,959	105,148
Travel	190,000	215,175	247,527
Professional Development	334,000	262,739	286,338
Student Related Expense	181,000	189,507	252,298
Amortization of Tangible Capital Assets	1,879,788	1,297,878	1,596,461
Total Instruction Expense	42,487,766	43,597,557	44,859,486

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	2,289,228	2,159,185	2,270,754
Benefits	582,943	581,859	659,145
Supplies & Services	38,300	33,806	51,029
Non-Capital Furniture & Equipment	61,500	24,400	35,669
Building Operating Expenses	5,568,000	5,076,552	6,470,468
Communications	9,500	25,200	18,935
Travel	115,000	135,699	164,480
Professional Development	15,000	6,259	13,948
Amortization of Tangible Capital Assets	2,022,671	1,868,109	1,995,748
Amortization of Tangible Capital Assets ARO	18,638	18,638	18,638
Total Plant Operation & Maintenance Expense	10,720,780	9,929,707	11,698,814
Student Transportation Expense			
Salaries	2,747,100	2,878,477	2,917,253
Benefits	559,951	496,969	561,240
Supplies & Services	998,400	1,192,121	1,309,406
Non-Capital Furniture & Equipment	522,000	529,042	569,009
Building Operating Expenses	35,600	46,873	139,593
Communications	32,000	41,521	34,463
Travel	42,000	22,276	32,343
Professional Development	20,000	7,290	8,140
Contracted Transportation	100,000	41,469	48,380
Amortization of Tangible Capital Assets	1,020,711	761,165	802,337
Total Student Transportation Expense	6,077,762	6,017,203	6,422,164
Tuition and Related Fees Expense			
Tuition Fees	763,453	722,238	706,514
Total Tuition and Related Fees Expense	763,453	722,238	706,514
School Generated Funds Expense			
Academic Supplies & Services	160,000	164,673	135,665
Cost of Sales	785,000	870,526	937,731
Non-Capital Furniture & Equipment	10,500	5,787	25,251
School Fund Expenses	591,500	678,141	919,934
Total School Generated Funds Expense	1,547,000	1,719,127	2,018,581

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	665,318	645,594	569,478
Program Support (Non-Teacher Contract) Salaries & Benefits	769,572	667,664	643,849
Transportation Salaries & Benefits	118,304	102,957	106,825
Instructional Aids	110,000	163,210	142,597
Supplies & Services	28,500	37,160	25,640
Non-Capital Furniture & Equipment	5,000	23,360	35,075
Building Operating Expenses	20,000	29,907	44,368
Communications	3,000	2,556	2,332
Travel	12,000	6,001	4,702
Professional Development (Non-Salary Costs)	8,000	7,599	13,193
Student Related Expenses	53,000	89,428	74,894
Contracted Transportation & Allowances	-	1,012	1,382
Amortization of Tangible Capital Assets	22,272	18,236	19,084
Total Complementary Services Expense	1,814,966	1,794,684	1,683,419
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	381,098	357,397	182,000
Program Support (Non-Teacher Contract) Salaries & Benefits	-	150,197	80,214
Transportation Salaries & Benefits	251,952	258,120	302,098
Instructional Aids	-	97	132
Supplies & Services	252,600	368,307	355,686
Non-Capital Furniture & Equipment	40,000	36,351	73,301
Building Operating Expenses	-	4,705	3,190
Communications	3,500	2,434	3,109
Travel	-	664	2,786
Professional Development (Non-Salary Costs)	2,000	13,050	13,514
Student Related Expenses	-	15,125	2,871
Contracted Transportation & Allowances	-	7,977	8,233
Amortization of Tangible Capital Assets	65,332	51,980	58,742
Total External Services Expense	996,482	1,266,404	1,085,876

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	10,000	187,334	186,930
Interest on Capital Loans	50,387	54,350	54,286
Total Interest and Bank Charges	60,387	241,684	241,216
Contaminated Sites	-	61,221	-
Loss on Disposal of Tangible Capital Assets	-	-	532
Total Other Expense	60,387	302,905	241,748
TOTAL EXPENSES FOR THE YEAR	68,038,207	68,939,622	72,314,244

Northwest School Division No. 203
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	1,277,500	2,709,633	93,896,852	2,529,985	1,350,681	13,581,627	1,929,016	5,174,232	5,710,527	1,560,387	129,720,440	129,991,937
Additions/Purchases	-	86,547	-	-	-	480,991	112,433	216,859	448,457	20,141	1,365,428	680,929
Disposals	-	-	-	-	-	-	-	-	(1,906,053)	-	(1,906,053)	(952,426)
Closing Balance as of August 31	1,277,500	2,796,180	93,896,852	2,529,985	1,350,681	14,062,618	2,041,449	5,391,091	4,252,931	1,580,528	129,179,815	129,720,440
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	1,863,040	56,498,650	919,619	870,720	9,336,779	1,705,946	3,600,248	4,427,836	1,172,356	80,395,194	76,595,466
Amortization of the Period	-	78,240	1,684,452	106,723	18,638	796,350	119,183	416,413	785,132	229,470	4,234,601	4,749,121
Disposals	-	-	-	-	-	-	-	-	(1,906,053)	-	(1,906,053)	(949,393)
Closing Balance as of August 31	N/A	1,941,280	58,183,102	1,026,342	889,358	10,133,129	1,825,129	4,016,661	3,306,915	1,401,826	82,723,742	80,395,194
Net Book Value												
Opening Balance as of September 1	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
Closing Balance as of August 31	1,277,500	854,900	35,713,750	1,503,643	461,323	3,929,489	216,320	1,374,430	946,016	178,702	46,456,073	49,325,246
Change in Net Book Value	-	8,307	(1,684,452)	(106,723)	(18,638)	(315,359)	(6,750)	(199,554)	(336,675)	(209,329)	(2,869,173)	(4,071,225)
Disposals												
Historical Cost	-	-	-	-	-	-	-	-	1,906,053	-	1,906,053	952,426
Accumulated Amortization	-	-	-	-	-	-	-	-	1,906,053	-	1,906,053	949,393
Net Cost	-	-	-	-	-	-	-	-	-	-	-	3,033
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	72,978
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-	69,945

Sch C

Closing costs of leased tangible capital assets of \$1,239,055 (2023 - \$1,239,055) representing Computer Hardware and Audio Visual Equipment are included within the above amounts. Accumulated amortization of \$991,244 (2023 - \$743,433) has been recorded on these assets.

Buildings with a net book value of \$3,875,343 (2023 - \$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 Deficit
for the year ended August 31, 2024

	2024	2023
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,234,601	4,749,121
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	-	(69,945)
Total Non-Cash Items Included in Surplus / Deficit	4,234,601	4,679,176

Northwest School Division No. 203
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	1,700,003	(152,266)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	388,305	(577,204)
Increase in Liability for Employee Future Benefits	25,000	75,898
Increase in Deferred Revenue	1,090,405	50,232
Increase in Inventory of Supplies Held for Consumption	(766)	(39,630)
(Increase) Decrease in Prepaid Expenses	(22,069)	291
Total Net Change in Non-Cash Operating Activities	3,180,878	(642,679)

Northwest School Division No. 203
Schedule F: Detail of Designated Assets
for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 13)
External Sources				
Contractual Agreements				
Michif - Language	170,676	300,000	243,416	227,260
MLTC - Aboriginal Resources	4,670	-	4,670	-
Total Contractual Agreements	<u>175,346</u>	<u>300,000</u>	<u>248,086</u>	<u>227,260</u>
Jointly Administered Funds				
School generated funds	1,089,506	31,276	-	1,120,782
Total Jointly Administered Funds	<u>1,089,506</u>	<u>31,276</u>	<u>-</u>	<u>1,120,782</u>
Ministry of Education				
PMR maintenance project allocations	2,203,879	1,476,000	1,351,244	2,328,635
Mental Health First Aid Training	7,956	10,000	10,580	7,376
Total Ministry of Education	<u>2,211,835</u>	<u>1,486,000</u>	<u>1,361,824</u>	<u>2,336,011</u>
Total Designated Assets	<u>3,476,687</u>	<u>1,817,276</u>	<u>1,609,910</u>	<u>3,684,053</u>

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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 \$ 1,111,100 (2023 - \$ 1,086,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 82,723,742 (2023 - \$ 80,395,194) 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 (2023 - \$1,350,681) because actual expenses may differ significantly from valuation estimates.
- estimated accrued salaries of \$ 823,516 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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).

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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.

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 include 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.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 and vermiculite. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

Long-Term Debt is comprised of capital loan 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 obligation 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.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

concessionary terms and non-cash considerations when determining the consideration to be received.

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

i) Accounting Change

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

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
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 2025 - 2029	\$ 85,250	\$ 85,250
Co-op Equity	116,701	108,920
Total portfolio investments reported at cost or amortized cost	201,951	194,170

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 94,910	\$ 215,058	\$ -	\$ -	\$ 309,968	\$ 288,675
Administration	2,705,362	355,872	-	218,595	3,279,829	3,308,967
Instruction	38,436,033	3,863,646	-	1,297,878	43,597,557	44,859,486
Plant Operation & Maintenance	2,741,044	5,301,916	-	1,886,747	9,929,707	11,698,814
Student Transportation	3,375,446	1,880,592	-	761,165	6,017,203	6,422,164
Tuition and Related Fees	-	722,238	-	-	722,238	706,514
School Generated Funds	-	1,719,127	-	-	1,719,127	2,018,581
Complementary Services	1,416,215	360,233	-	18,236	1,794,684	1,683,419
External Services	765,714	448,710	-	51,980	1,266,404	1,085,876
Other	-	61,221	241,684	-	302,905	241,748
TOTAL	\$ 49,534,724	\$ 14,928,613	\$ 241,684	\$ 4,234,601	\$ 68,939,622	\$72,314,244

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

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Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	2.70%	3.00%
Expected average remaining service life (years)	11	13

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 931,900	\$ 931,000
Current period service cost	64,400	66,000
Interest cost	41,900	38,500
Benefit payments	(89,300)	(41,300)
Actuarial (gains) losses	171,300	(62,900)
Plan amendments	-	600
Accrued Benefit Obligation - end of year	1,120,200	931,900
Unamortized net actuarial gains (losses)	(9,100)	154,200
Liability for Employee Future Benefits	\$ 1,111,100	\$ 1,086,100

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 64,400	\$ 66,000
Amortization of net actuarial (gain) loss	8,000	12,700
Benefit cost	72,400	78,700
Interest cost	41,900	38,500
Total Employee Future Benefits Expense	\$ 114,300	\$ 117,200

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:

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	382	2	384	425
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	\$ 2,859,043	\$ 8,568	\$ 2,867,611	\$ 3,055,130

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:

	2024	2023
Number of active School Division members	426	460
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	\$ 1,210,150	\$ 1,203,680
School Division contributions for the year	\$ 1,210,150	\$ 1,203,680
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

7. ACCOUNTS RECEIVABLE

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

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
First Nation Tuition Receivable	\$ 90,907	\$ -	\$ 90,907	\$ 1,790,604	\$ -	\$ 1,790,604
Other Receivables	294,014	-	294,014	294,320	-	294,320
Total Accounts Receivable	\$ 384,921	\$ -	\$ 384,921	\$2,084,924	\$ -	\$2,084,924

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 702,858	\$ 82,522
Supplier Payments	1,446,246	1,675,796
Liability for Asset Retirement Obligation	1,350,681	1,350,681
Accrued Audit Fees	24,748	27,229
Total Accounts Payable and Accrued Liabilities	\$ 3,524,533	\$ 3,136,228

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2024	2023
Capital Loan:	Innovation Credit Union		
	Date of Maturity: July 31, 2034	\$ 1,328,860	\$ 1,437,692
	Interest Rate: 5.63%		
	Term: 120 Months		
	Repayable in Monthly Blended Payments of \$14,599.36		
		1,328,860	1,437,692
<u>Other Long-Term Debt:</u>			
Capital Leases:	Dell Financial Services		
	Canada Corporation		54,590
	Date of Maturity: Jun 1, 2024	-	
	Rate Factor: 26.421%		
	Term: 4 Installments/years		
Repayable in Annual Payments of \$54,590			
	Dell Financial Services		
	Canada Corporation	-	101,975
	Date of Maturity: Sep 1, 2024		
	Rate Factor: 26.421%		
	Term: 4 Installments/years		
Repayable in Annual Payments of \$101,975			
	CISCO Systems Capital Co.	168,343	336,687
	Date of Maturity: Sep 1, 2025		
	Rate Factor: 26.421%		
	Term: 4 Installments/years		
	Repayable in Annual Payments of \$168,343.04		
	Lenovo-LBEL		
	Date of Maturity: Jul 1, 2028		
	Rate Factor: 23.497%		
	Term: 5 Installments/years	332,190	-
	Repayable in Annual Payments of \$97,568.75		
		500,533	493,252
Total Long-Term Debt		\$ 1,829,393	\$ 1,930,944

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Future principal and interest repayments over the next 5 years are estimated as follows:				
	Capital Leases	Capital Loan	Total	
2025	\$ 265,910	\$ 175,192	\$	441,102
2026	97,569	175,192		272,761
2027	97,569	175,192		272,761
2028	97,569	175,192		272,761
2029	-	175,192		175,192
Thereafter	-	861,189		861,189
Total	558,617	1,737,149	\$	2,295,766
Less: Interest and executory cost	58,084	408,289		466,373
Total future principal repayments	\$ 500,533	\$ 1,328,860	\$	1,829,393

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases	Capital Loan	2024	2023
Principal	\$ 407,956	\$ 108,832	\$ 516,788	\$ 431,402
Interest	50,827	54,350	105,177	90,592
Total	\$ 458,783	\$ 163,182	\$ 621,965	\$ 521,994

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Capital projects:				
Hillmond Soil Remediation Capital Loan Revenue	\$ 4,609	\$ -	\$ -	\$ 4,609
Total capital projects deferred revenue	4,609	-	-	4,609
Non-Capital deferred revenue:				
Scholarships	187,817	26,943	20,296	194,464
Jordan's Principle	58,800	1,121,434	-	1,180,234
Tolko Nutrition Grant	-	10,132	-	10,132
Playground Fundraising	74,145	455	48,264	26,336
Total non-capital deferred revenue	320,762	1,158,965	68,560	1,411,167
Total Deferred Revenue	\$ 325,371	\$ 1,158,965	\$ 68,560	\$ 1,415,776

Hillmond Soil Remediation Capital Loan – Ministry prepayment

Jordan's Principle – Educational Assistant & Mental Health Therapy Sep24-Mar/25

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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:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2024	2023
Revenues:				
Operating Grants	\$ 899,013	\$ 535,306	\$ 1,434,319	\$ 1,307,116
Fees and Other Revenues	-	550	550	400
Total Revenues	899,013	535,856	1,434,869	1,307,516
Expenses:				
Salaries & Benefits	654,101	762,114	1,416,215	1,320,152
Instructional Aids	23,574	139,636	163,210	142,597
Supplies and Services	12,763	24,397	37,160	25,640
Non-Capital Equipment	9,871	13,489	23,360	35,075
Building Operating Expenses	1,540	28,367	29,907	44,368
Communications	621	1,935	2,556	2,332
Travel	780	5,221	6,001	4,702
Professional Development (Non-Salary Costs)	199	7,400	7,599	13,193
Student Related Expenses	4,205	85,223	89,428	74,894
Contracted Transportation & Allowances	-	1,012	1,012	1,382
Amortization of Tangible Capital Assets	-	18,236	18,236	19,084
Total Expenses	707,653	1,087,031	1,794,684	1,683,419
Excess (Deficiency) of Revenues over Expenses	\$ 191,360	\$ (551,175)	\$ (359,815)	\$ (375,903)

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:

Summary of External Services Revenues and Expenses, by Program	Following Their Voices	Other Programs	2024	2023
Revenues:				
Operating Grants	\$ 233,207	\$ 867,140	\$ 1,100,347	\$ 1,329,514
Fees and Other Revenues	\$ -	-	14,000	-
Total Revenues	233,207	867,140	1,114,347	1,329,514
Expenses:				
Salaries & Benefits	249,000	516,714	765,714	564,312
Instructional Aids	97	-	97	132
Supplies and Services	54	368,253	368,307	355,686
Non-Capital Equipment	-	36,351	36,351	73,301
Building Operating Expenses	-	4,705	4,705	3,190
Communications	-	2,434	2,434	3,109
Travel	664	-	664	2,786
Professional Development	13,050	-	13,050	13,514
Student Related Expenses	666	14,459	15,125	2,871
Contracted Transportation & Allowances	-	7,977	7,977	8,233
Amortization of Tangible Capital Assets	-	51,980	51,980	58,742
Total Expenses	263,531	1,002,873	1,266,404	1,085,876
Excess (Deficiency) of Revenues over Expenses	\$ (30,324)	\$ (135,733)	\$ (152,057)	\$ 243,638

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, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 49,325,246	\$ 1,365,428	\$ 4,234,601	\$ 46,456,073
Less: Liability for Asset Retirement Obligation	(1,350,681)	-	-	(1,350,681)
Less: Debt owing on Tangible Capital Assets	(1,930,944)	(415,237)	(516,788)	(1,829,393)
	<u>46,043,621</u>	<u>950,191</u>	<u>3,717,813</u>	<u>43,275,999</u>
Designated Assets (Schedule F)	<u>3,476,687</u>	<u>1,817,276</u>	<u>1,609,910</u>	<u>3,684,053</u>
Unrestricted Surplus (Deficit)	<u>(3,937,145)</u>	<u>-</u>	<u>948,876</u>	<u>(4,886,021)</u>
Total Accumulated Surplus	<u>\$ 45,583,163</u>	<u>\$ 2,767,467</u>	<u>\$ 6,276,599</u>	<u>\$ 42,074,031</u>

14. BUDGET FIGURES

The budget was approved by the board of education on June 20, 2023 and the Minister of Education on August 31, 2023.

15. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

The school division was awarded \$480,000 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. As of August 31, 2024, \$ 26,026 in vouchers were redeemed leaving a remaining balance of \$453,974. All the education vouchers will expire by June 30, 2028.

16. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Gymnasium/ Parking Rental	Shop Rental	Total Operating
Future minimum lease payments:			
2025	\$ 30,029	\$ 26,761	\$ 56,790
2026	30,029	-	30,029
2027	30,029	-	30,029
2028	30,029	-	30,029
2029	30,029	-	30,029
Thereafter	30,029	-	30,029
Total Lease Obligations	\$ 180,174	\$ 26,761	\$ 206,935

Included in the table above is an obligation for an agreement for a shop rental for Transition school that expires August 31, 2024, this agreement is renewed on an annual basis.

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

The aging of other accounts receivable as at August 31, 2024, was:

August 31, 2024						
	Total	0-30 days	30-60 days	60-90 days	Over 90 days	
First Nation Tuition Receivables	\$ 90,907	\$ -	\$ -	\$ -	\$ 90,907	
Other Receivables	95,932	1,192	-	-	94,740	
Net Receivables	\$ 186,839	\$ 1,192	\$ -	\$ -	\$ 185,647	

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.

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

August 31, 2024					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,524,533	\$2,173,852	\$ -	\$ -	\$1,350,681
Long-term debt	1,829,393	207,286	207,286	621,858	792,963
Total	\$ 5,353,926	\$2,381,138	\$207,286	\$621,858	\$2,143,644

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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, 2024.

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