



**Northwest School Division No. 203**  
**2024-25 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

525 5th Street West  
Meadow Lake, Saskatchewan S9X 1B4

Phone: 306-236-5614  
Fax: 306-236-3922  
Website: <http://www.nwsd.ca>  
Email: [office@nwsd.ca](mailto:office@nwsd.ca)

An electronic copy of this report is available at  
<https://publications.saskatchewan.ca/#/categories/662>

## Letter of Transmittal

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 2024-25 annual report. This report presents an overview of Northwest School Division's goals, activities, and results for the fiscal year September 1, 2024, to August 31, 2025. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in blue ink that reads "Travis Neufeld." The signature is written in a cursive, flowing style.

Travis Neufeld, Board Chair



## Introduction

This annual report provides information about Northwest School Division for its 2024-25 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 2024-25 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 2024-25 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 13, 2024, to serve a four-year term. The Board of Education members as of August 31, 2025, are:

Subdivision 1 .....	Travis Neufeld
Subdivision 2 .....	Kim Russell
Subdivision 3 .....	Amanda McGowan
Subdivision 4 .....	Rick Starnes
Subdivision 5 .....	Cheyenne Ludwig
Subdivision 6 .....	Laurel Pauls
Subdivision 7 .....	Kristen McGowan
Subdivision 8 .....	Vaughn Bellin
Subdivision 9 .....	James McKee
Subdivision 10 .....	Barb Seymour (Chair)
Subdivision 11 .....	Patricia Main (Vice Chair)

A list of the remuneration paid to all board members in 2024-25 is provided in Appendix A.



Back row (l-r): Dr. James McKee, Vaughn Bellin, Travis Neufeld, Rick Starnes, Patricia Main, Barb Seymour, Kim Russell

Front row (l-r): Kristen McGowan, Cheyenne Ludwig, Laurel Pauls, Amanda McGowan

## School Community Councils

The NWSD remained committed to promoting a community-driven approach to education through the establishment of School Community Councils (SCC) following Ministry of Education guidelines. NWSD promotes the inclusion of high school students to have representation on their local SCCs.

NWSD met its obligations to fund and support SCCs for the year. Each SCC received \$2,007 annually from the Board's governance budget. In 2024-25, 21 of 22 schools had active SCCs. In total, \$38,133 supported SCC learning initiatives, and local school programs to boost student success and engagement. SCCs encouraged parent and community involvement in planning and providing feedback on policies, programs, and educational services to the Board and school staff.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development, and networking opportunities for SCC members. As such, the NWSD hosted a collaboration night for SCC Chairs in Paradise Hill where they were invited to respond to the single question: *What would make NWSD even better?* These insights were used to inform the Board Strategic Planning process. In addition, Ted Amendt delivered a presentation to SCCs focused on *Linking School Community Councils to Learning*, emphasizing the importance of meaningful family and community engagement in supporting student success. Each SCC received a copy of *Beyond the Bake Sale: The Essential Guide to Family–School Partnerships* to deepen their understanding of effective family–school collaboration.

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.

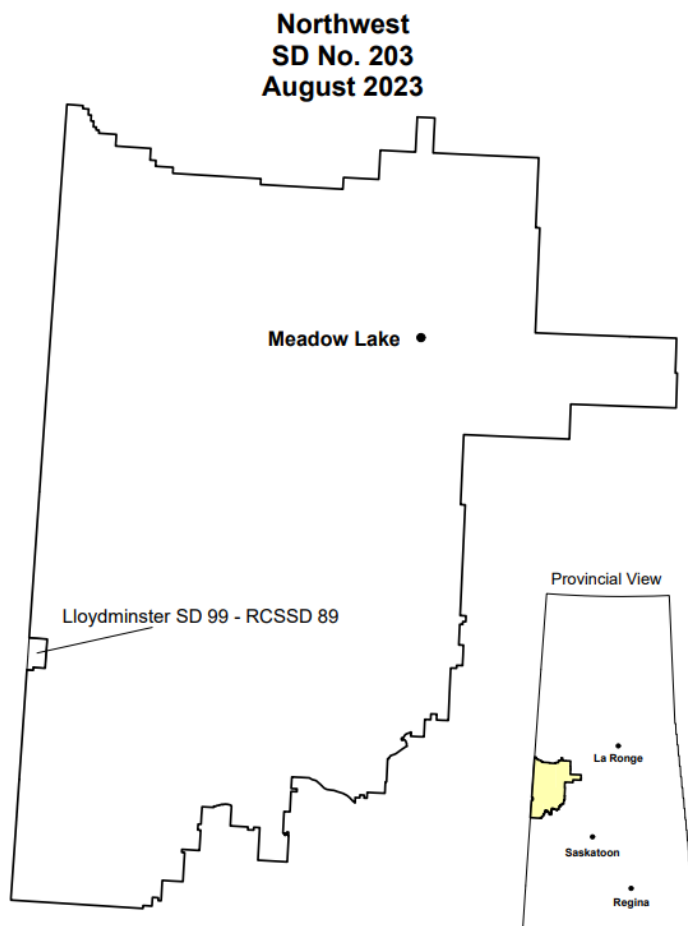
In summary, the NWSD maintained its approach to community-driven education through its School Community Councils (SCCs). SCCs continued to participate in NWSD, contributing to students' learning experiences and the broader communities. The ongoing engagement of SCCs helped foster strong partnerships between families, schools, and the wider community, promoting inclusive representation and meaningful collaboration. Through annual funding, orientation, and targeted training, SCCs were empowered to support student success, provide valuable feedback, and help shape policies and improvement plans that reflect the needs and aspirations of all stakeholders.

# School Division Profile

## School Division in Context

The Northwest School Division 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. Ten 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 2024-25, NWSD enrolled 4,577 PreK-12 students—an increase of 19 from the previous year—reflecting a stable enrolment trend since 2020-21. The number of English as an Additional Language (EAL) students decreased from a peak of 45 in 2023-24 to 33 in 2024-25. The proportion of self-identified Métis and First Nations K-12 students rose from 30% of the student population in 2020-21 to 38% in 2024-25. French Immersion enrolment in the city of Meadow Lake held steady at 103 students for the past two years, but has dropped by 22 students since 2020-21, when there were 125 enrolled. One student graduated from the French Immersion program at Carpenter High School in June 2025.

Northwest SD 203					
Grade	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Kindergarten</b>	328	308	294	293	314
<b>1</b>	337	333	335	309	310
<b>2</b>	327	320	336	345	321
<b>3</b>	336	310	321	352	341
<b>4</b>	352	338	319	318	352
<b>5</b>	354	351	341	335	326
<b>6</b>	376	342	338	351	327
<b>7</b>	379	349	343	358	353
<b>8</b>	305	368	345	337	350
<b>9</b>	345	324	381	361	352
<b>10</b>	345	332	319	364	379
<b>11</b>	328	344	307	304	349
<b>12</b>	305	339	363	340	322
<b>Total</b>	<b>4,417</b>	<b>4,358</b>	<b>4,342</b>	<b>4,367</b>	<b>4,396</b>
<b>PreK</b>	<b>133</b>	<b>171</b>	<b>188</b>	<b>191</b>	<b>181</b>

**NOTES:**

1. Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
2. 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.
3. Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
4. A student's First Nations, Métis, or Inuit identity is established through self-identification.

Source: Ministry of Education, 2024

Subpopulation Enrolments	Grades	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	297	385	403	452	476
	<b>4 to 6</b>	321	313	326	332	366
	<b>7 to 9</b>	336	368	373	369	364
	<b>10 to 12</b>	356	382	386	397	443
	<b>Total</b>	<b>1,310</b>	<b>1,448</b>	<b>1,488</b>	<b>1,550</b>	<b>1,649</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	10	<10	10	18	11
	<b>4 to 6</b>	11	<10	<10	13	<10
	<b>7 to 9</b>	<10	<10	<10	<10	10
	<b>10 to 12</b>	<10	<10	<10	<10	<10
	<b>Total</b>	<b>33</b>	<b>24</b>	<b>29</b>	<b>45</b>	<b>33</b>
<b>French Immersion</b>	<b>K to 3</b>	48	46	42	38	31
	<b>4 to 6</b>	35	39	28	18	26
	<b>7 to 9</b>	20	22	32	33	31
	<b>10 to 12</b>	22	18	19	14	15
	<b>Total</b>	<b>125</b>	<b>125</b>	<b>121</b>	<b>103</b>	<b>103</b>

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	259
<b>Principals, vice-principals</b>	19
<b>Other educational staff (positions that support educational programming) -</b> e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees.	205
<b>Administrative staff – e.g.,</b> Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees.	16
<b>Plant operations and maintenance – e.g.,</b> caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	33
<b>Transportation – e.g.,</b> bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	93
<b>League of Educational Administrators, Directors and Superintendents (LEADS) -</b> e.g., director of education and superintendents	6
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>631</b>

Notes: ☐

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: NWSD, 2025

## Senior Management Team

Duane Hauk  
Michelle Pickett  
Jennifer Williamson  
Davin Hildebrand  
Aaron Oakes  
Cheryl Treptow  
Dawn Paylor

Director/Chief Executive Officer  
Chief Financial Officer  
Deputy Director  
Deputy Director  
Superintendent of Schools  
Superintendent of Learning  
Superintendent of Learning

## Strategic Direction and Reporting

### Provincial Education Plan

Saskatchewan's provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students for their future, and to ensure students feel safe and supported.

The provincial education 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.

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 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, and 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 Education Plan – 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:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.
- 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 2024-25: Targets and Measures***

Reporting progress towards provincial-level and locally determined targets is an important component in the implementation of the provincial education plan. 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.

**Target: Student attendance will improve annually.**

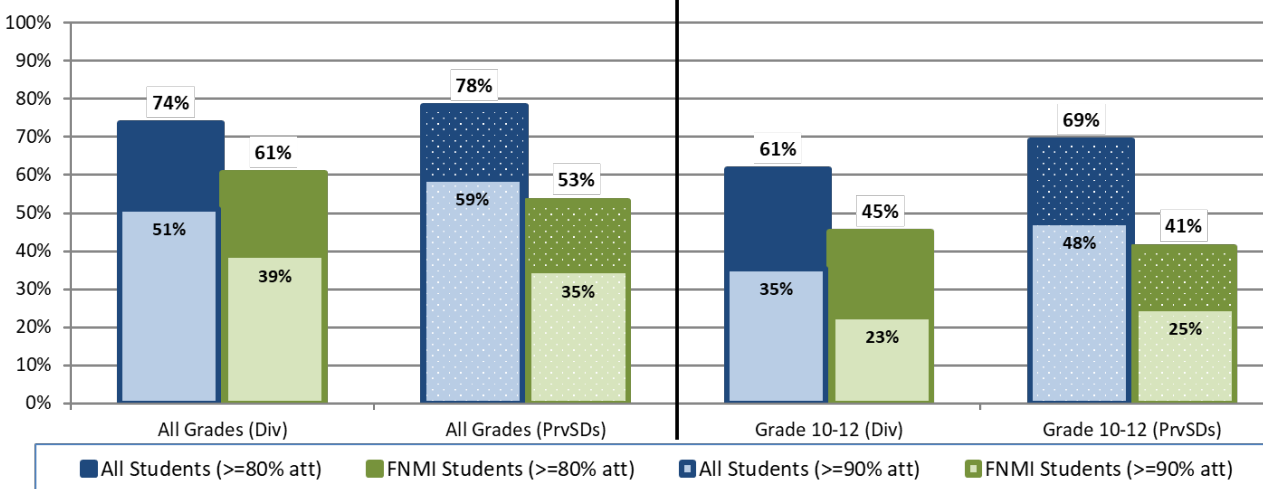
**Measures:**

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

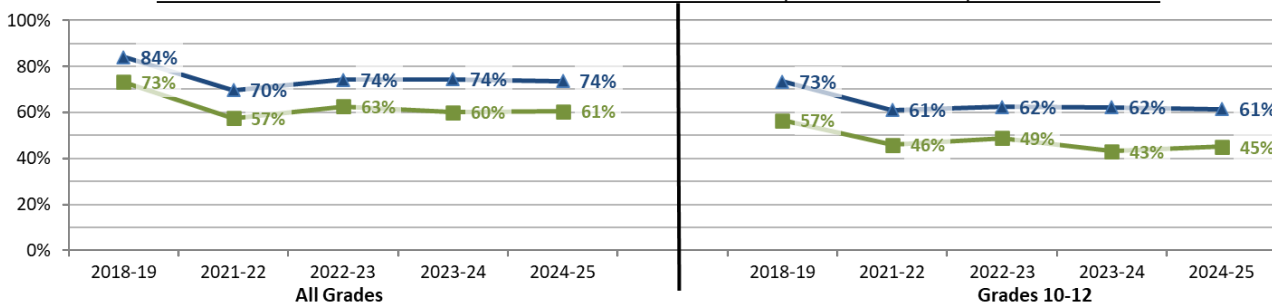
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even 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, 2024-25



### Student Attendance - Pct of Students with at least 80% Attendance, Northwest SD 203, 2018-19 to 2024-25



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, 2025

## Analysis of Results – Attendance

- The overall percentage of all students in NWSD attending at least 80% has remained consistent over the past three years at 74%, slightly below the provincial average of 78%.
- The percentage of all self-identified Indigenous students with at least 80% attendance increased slightly from the previous year to 61%, which is 8 percentage points above the provincial average of 53%.
- In line with the provincial data, average attendance rates for students in grades 10-12 remains lower than the overall average; to help address this, the Mental Health and Wellbeing Capacity Building initiative was introduced to Carpenter High School, the high school with the largest student body in the division.
- The consistent disparity between the attendance of non-Indigenous and Indigenous students remains a concern and a priority for NWSD. To address this in 2024-25, NWSD prioritized student engagement initiatives including an Invitational Shared Services Initiative (ISSI) partnership focused on smooth transitions at key transition points, culturally relevant teaching, and land-based learning. Also, NWSD continued with Following Their Voices (FTV) initiatives in 7 schools.
- In 2024-25, NWSD reignited an 'Attendance Matters' campaign through a variety of platforms including social media, Edsby, and radio which emphasized the influence of school attendance in relation to student success.

**Target: Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.**

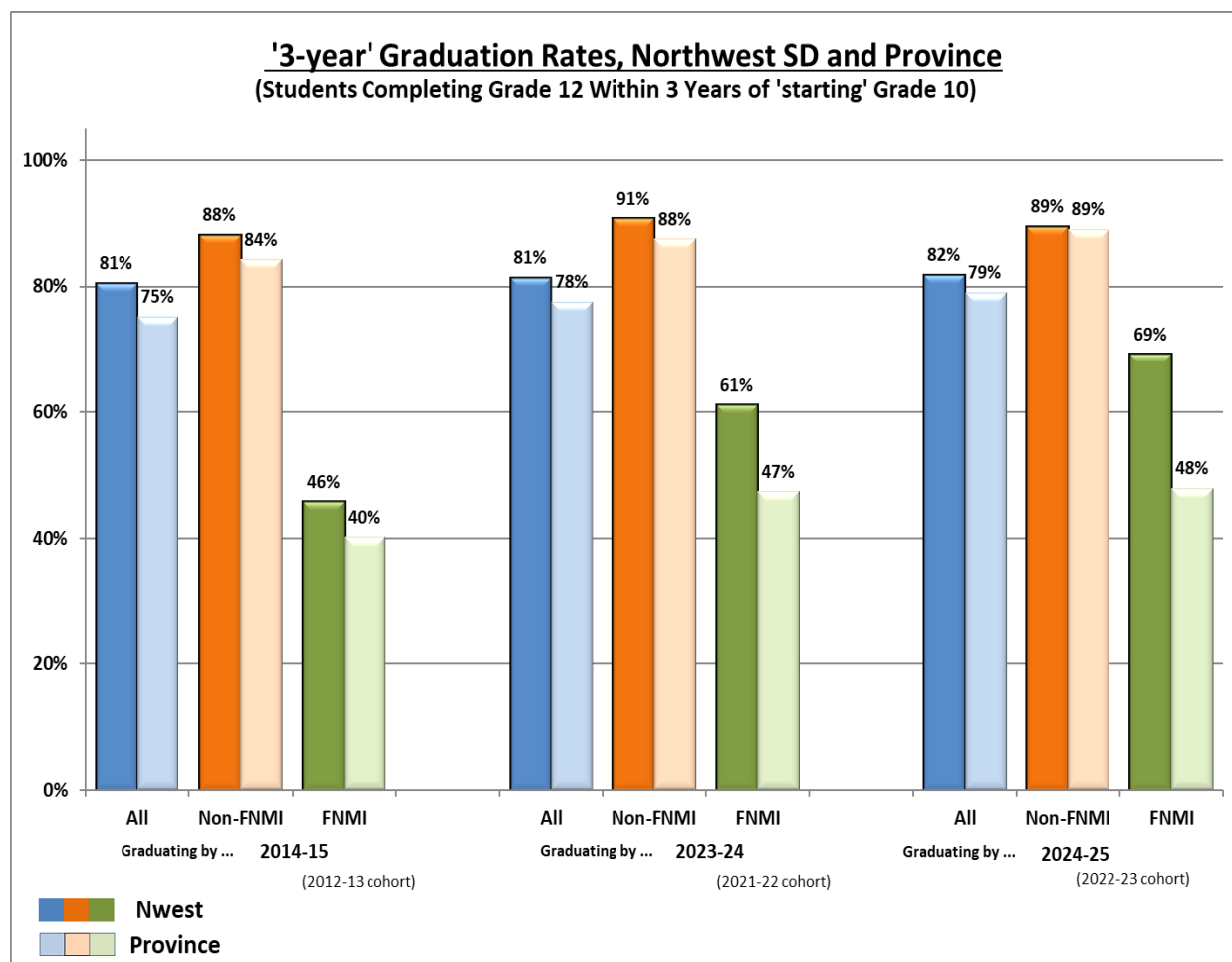
### Measure

- **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.



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, 2025

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

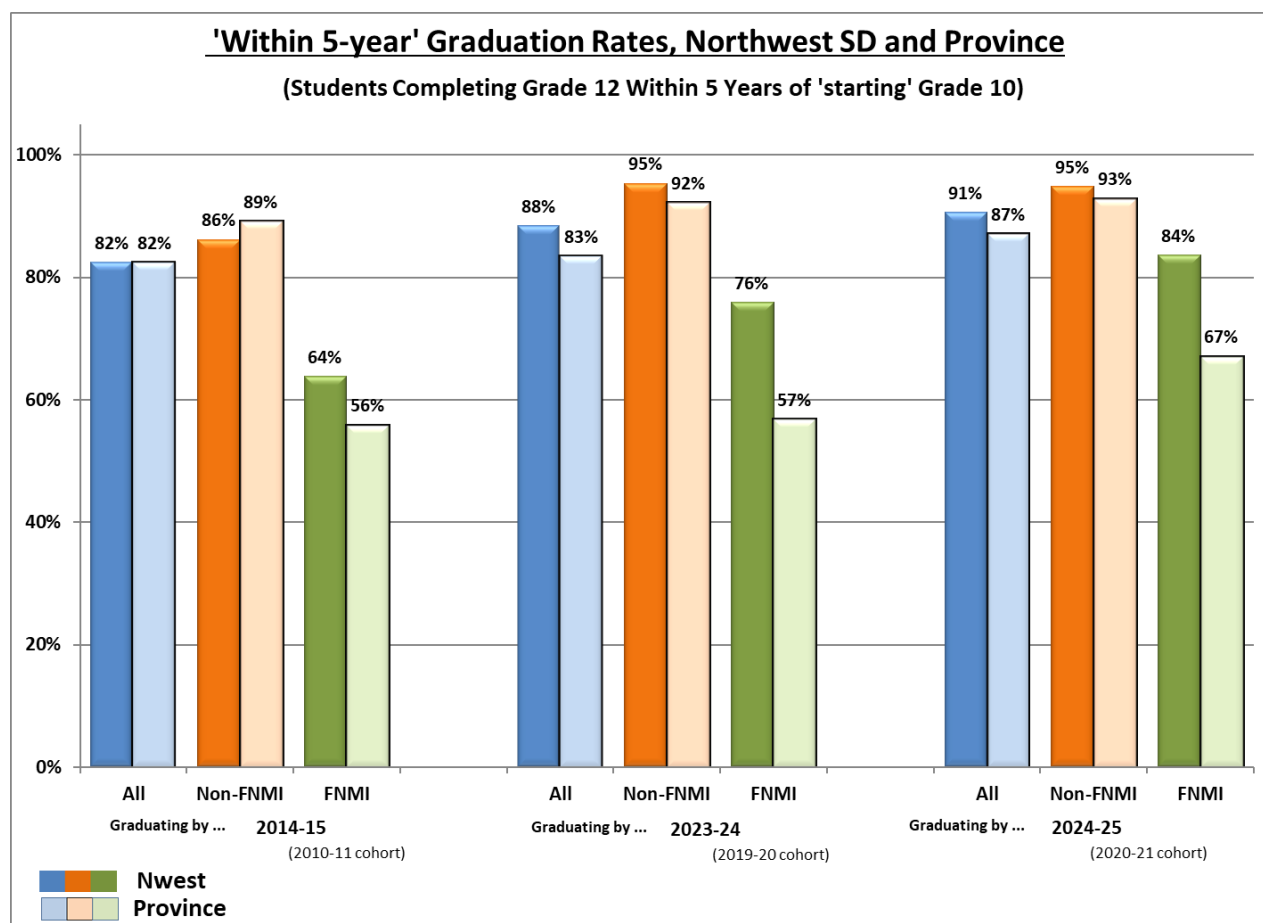
- The NWSD is proud that the 2024-25 three-year graduation rates for all students remained above the provincial average—maintaining a consistent trend over the 10-year period shown.
- Furthermore, the data indicates 69% of FNMI students in the NWSD graduated within 3 years—21 percentage points higher than the provincial average of 48%. Actions taken to improve graduation rates, specifically for Indigenous students, included promoting culturally responsive assessment and instruction, land-based learning, Graduation Coach, FTV initiatives, and expanding optimization of flexible credit options such as Apprenticeship and Volunteerism.
- Despite NWSD significantly outperforming the provincial results, the 20 percentage point gap between non-FNMI and FNMI three-year graduation rates remains a concern.

## Measure

- The percentage of students who graduate within 5 years of entering 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, 2025

## Analysis of Results – Graduation Rates Within Five Years

## Analysis of Results – Graduation Rates Within Five Years

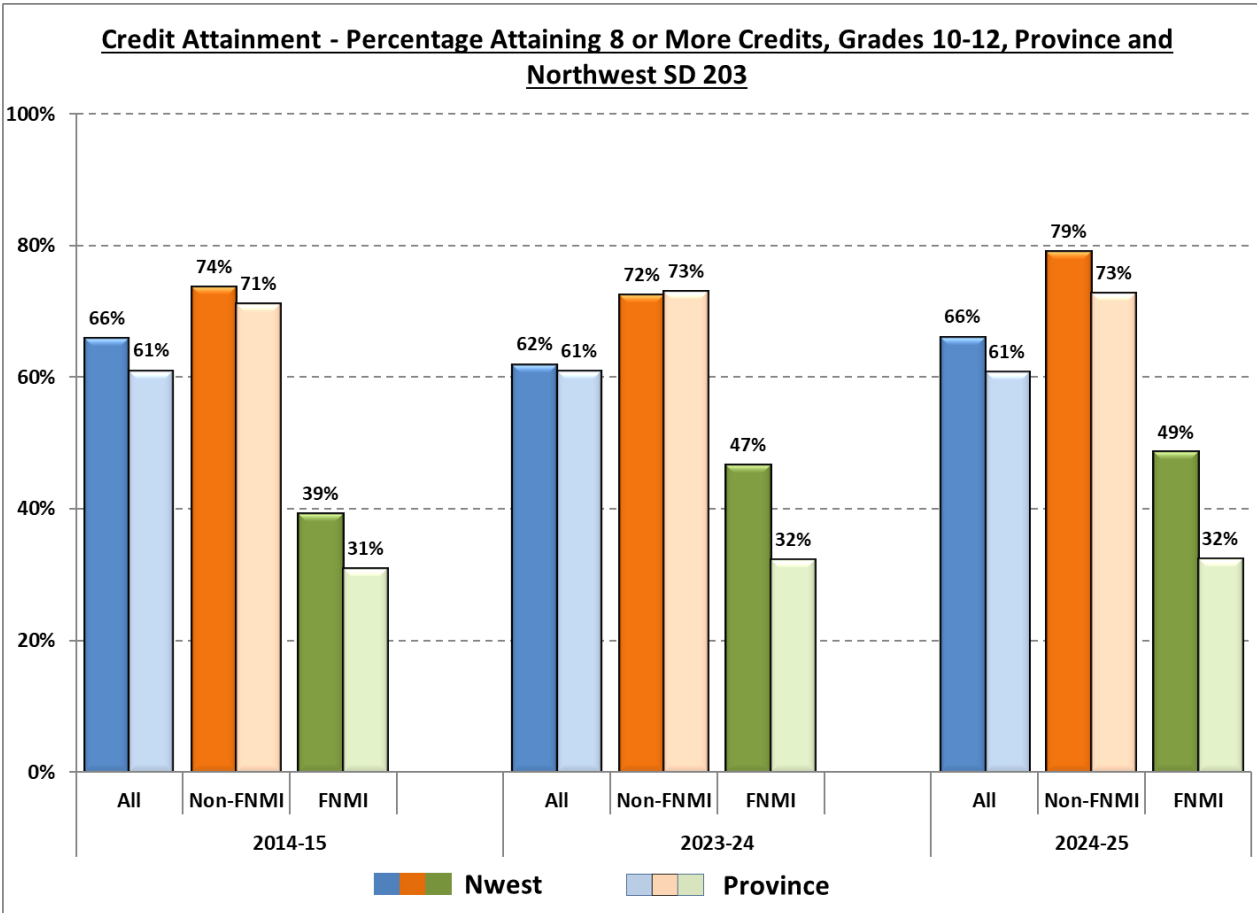
- By June 2025, 91% of all NWSD students who started Grade 10 five years earlier graduated, which was 4 percentage points higher than the provincial average of 87%. Overall, the NWSD has seen a steady increase over the past 10 years in the percentage of students graduating within 5 years of starting grade 10.
- Among students who self-identify as FNMI, 84% graduated within five years of starting Grade 10, which was 17 percentage points above the provincial average of 64%. This is an 8-percentage point increase from 2023-24 and a 20-percentage point increase over the past 10 years.
- In 2024-25, schools addressed the opportunity gap through multi-tiered supports, credit recovery, flexible options, and responsive instruction to meet individual needs. These strategies aim to further improve graduation rates. Ongoing participation in *Following Their Voices* and culturally relevant learning from the *Inspiring Success Policy Framework* have been central to supporting FNMI learners.
- Of concern is the 11-percentage point gap between the 5-year graduation rates of FNMI and non-FNMI students.

### Measure

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

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

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



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

Source: Ministry of Education, 2025



## Analysis of Results – Credit Attainment

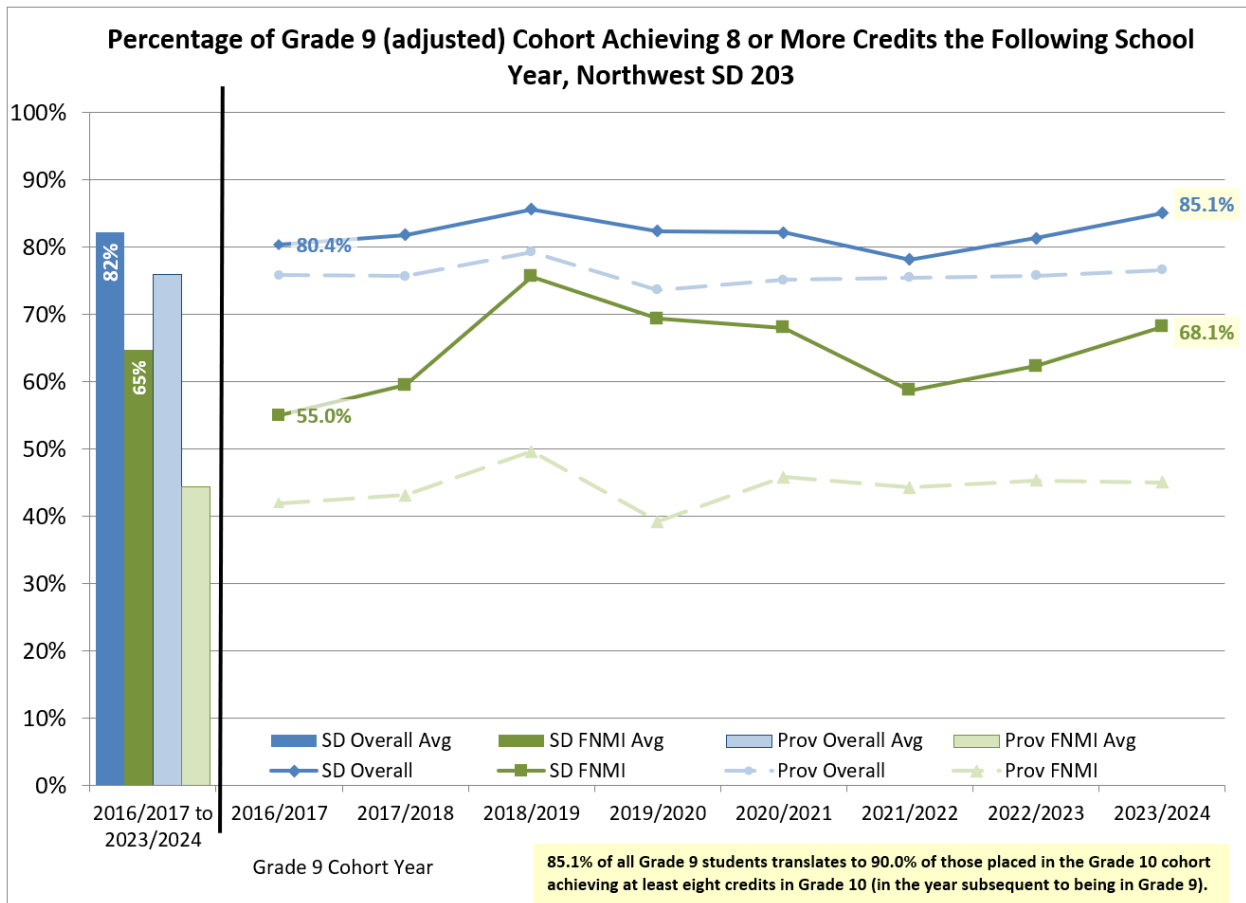
- By the end of the 2024-25 school year, 66% of all grades 10-12 students in the NWSD attained eight or more credits. This is 5 percentage points higher than the provincial average of 61% and an increase of 4 percentage points from the previous year.
- Notably, 49% of students who self-identify as FNMI attained eight or more credits, which is 17 percentage points higher than the provincial average of 32%.
- In 2024-25, the efforts to improve credit attainment included NWSD staff's commitment to continuous academic counselling, diligent monitoring of student progress, and regular communication with both parents and students. To further support and strengthen the ongoing reporting of student achievement, Edsby—previously piloted in select schools—was implemented division-wide in all schools during 2024-25.

### Measure:

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

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits in their Grade 10 year indicates a smooth transition to secondary school and a strong start towards three-year graduation.

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, 2025

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

- With an increasing trend over the past 2 years, 85.1% of NWSD Grade 10 students earned 8 or more credits in their first year of high school, surpassing the provincial average of around 77% and the division's 8-year average of 82%.
- Similarly, 68.1% of FNMI students achieved this credit milestone, exceeding the provincial rate of about 45% and surpassing the division's 8-year average of 65%.
- 2024-25 improvement strategies to support transitions into Grade 10 included the expansion and promotion of credit options, ISSI partnerships, mental health and well-being capacity initiatives, Edsby gradebook and communication, and collaborative transition plans between and within schools.

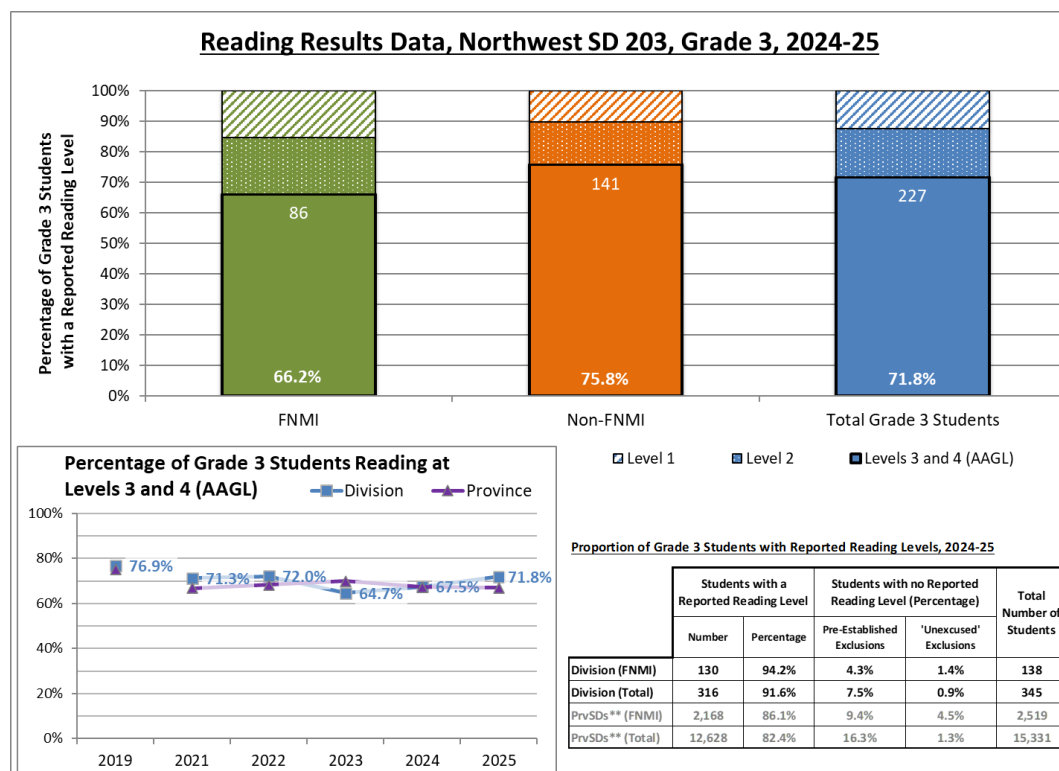
**Target: Student literacy and numeracy outcomes will increase year over year.**

**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 or above 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 24 percentage points 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, 2025

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

- NWSD continued collecting reading data for the 2024-25 school year using the Fountas and Pinnell Benchmark assessment.
- Fountas and Pinnell year-end results showed a 2.8 percentage point increase in the proportion of Grade 3 students reading at or above grade level compared to results from the same metric in 2023-24 (67.5% up to 72.8%).
- Since the 2019-20 school year, NWSD results have remained consistent and aligned closely with the provincial average.
- Actions to improve literacy in 2024-25 included embracing the movement towards a structured literacy approach and promoting the use of skill specific assessments in addition to the year-end Fountas and Pinnell assessment. Furthermore, the NWSD offered a professional learning day focused on structured literacy approaches to literacy assessment and instruction.

**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.**

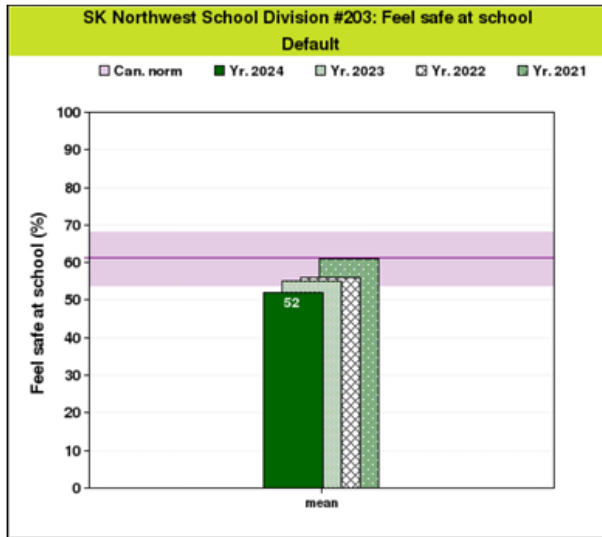
When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

The following bar graphs display student perceptual surveys (Our SCHOOL) for three key measures for NWSD. The Canadian norms are 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.

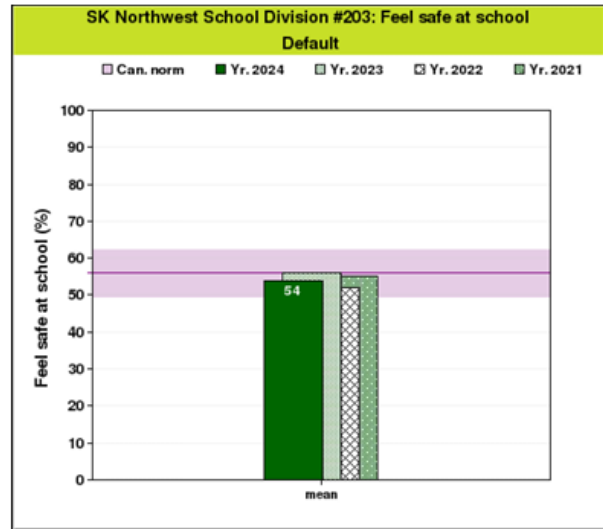
## School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

Students who feel safe at school

### Elementary (Grades 4-6)

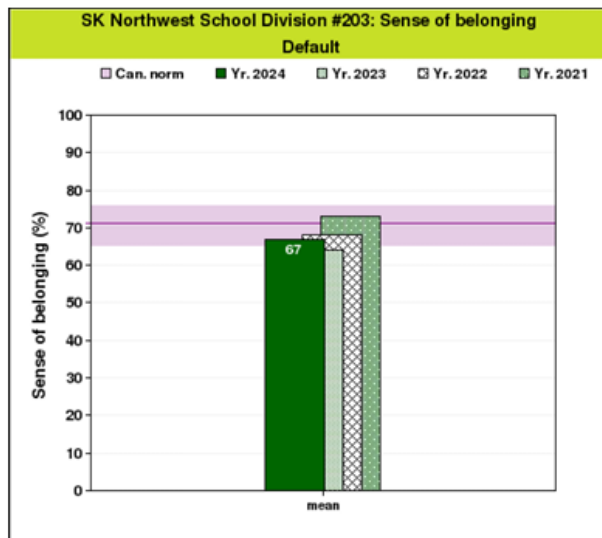


### Secondary (Grades 7-9)

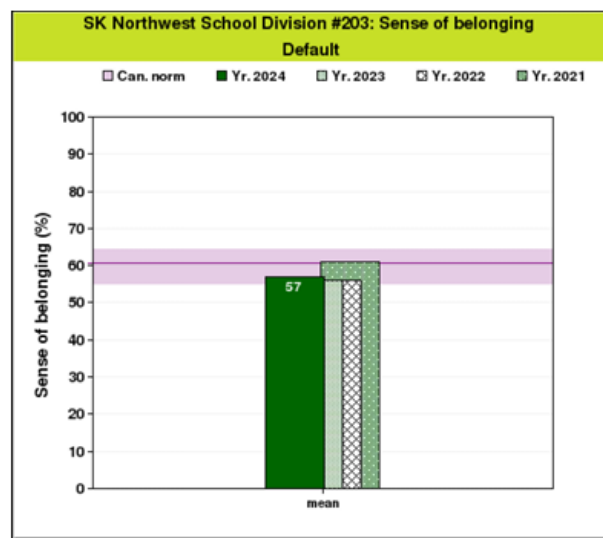


Sense of Belonging

### Elementary Grades (4-6)



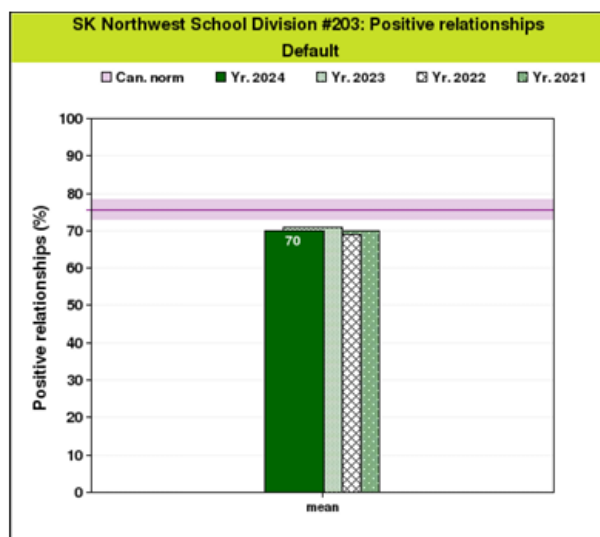
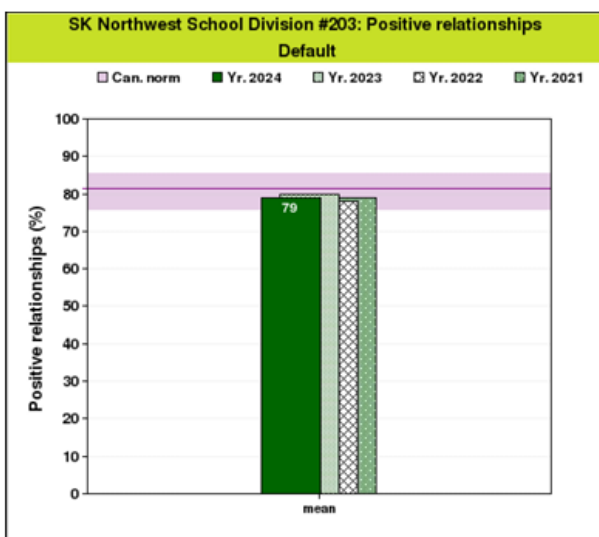
### Secondary (Grades 7-12)



Students with positive relationships

### Elementary (Grades 4-6)

### Secondary (Grades 7-12)



## Analysis of Results

### Feeling Safe at School

- 52% of elementary students reported feeling safe at school in the 2024-25 school year, dipping just below the Canadian average range. Overall, NWSD is noting a decreasing trend in this area since 2021.
- In grades 7-12, 54% of NWSD secondary students reported feeling safe at school, remaining in line with the Canadian average range, but dipping slightly from the previous year.

### Sense of Belonging

- 67% of NWSD elementary students indicated feeling a sense of belonging in the 2024-25 school year, an increase from the previous year and within the Canadian average range.
- 57% of NWSD secondary students indicated a sense of belonging, also an increase from the previous two years and within the Canadian average range.

### Positive Relationships

- 79% of NWSD elementary students reported positive relationships, remaining within Canadian average for the fourth consecutive year.
- 70% of NWSD secondary students reported positive relationships, a slight decrease from the previous year, and remaining below the Canadian average range.

NWSD is proud of our efforts to actively seek input from students and to drill down and respond thoughtfully to the data they provide. By remaining committed to improving student agency, NWSD schools create environments where students' voices matter and their perspectives drive meaningful change across the division.

A persistent concern is the low percentage of students who reported feeling safe at school, highlighting the need to further investigate the factors affecting students' sense of safety and to develop targeted strategies that address these issues.

To strengthen students' sense of connection and safety, NWSD continues to implement initiatives such as Following Their Voices and Mental Health and Well-being capacity building programs. In addition, schools were encouraged to provide mentorship programs aimed at helping students build supportive relationships with both adults and peers.

**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.

**2024-25 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 1 at Kindergarten entry / exit** charts the share of students assessed as Tier 1 at both Kindergarten entry and exit for the school division ( $\Delta$ ) 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.



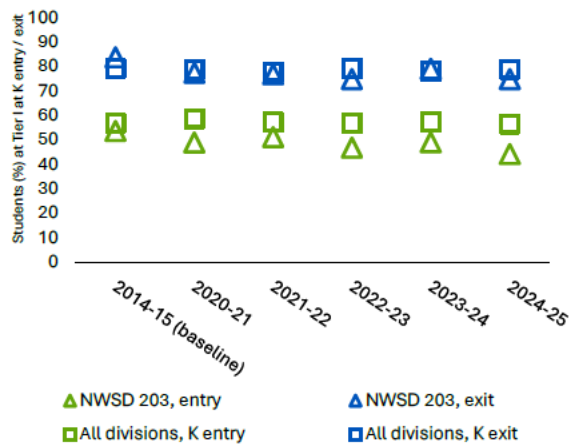
***Percentage of students with valid EYE result at kindergarten entry / exit*** compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used 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 30<sup>th</sup> *Official & Reconciled Kindergarten Enrolments* (\*).

## 2024-25 EYE-TA results – Northwest SD 203 (NWSD 203)

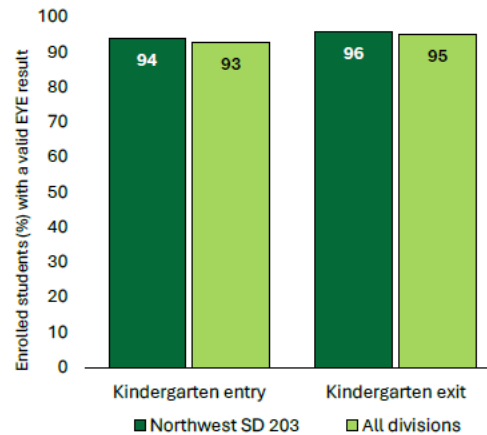
Fall 2024 (Kindergarten entry)					Spring 2025 (Kindergarten exit)				
All students	All divisions	56.5	25.9	17.6	All divisions	78.8	12.9	8.3	
	NWSD 203	44.2	32.7	23.1	NWSD 203	74.8	15.9	9.3	
Self-declared FNMI students	All divisions	31.4	31.0	37.5	All divisions	57.7	22.0	20.3	
	NWSD 203	29.5	32.4	38.1	NWSD 203	57.7	24.3	18.0	
Non-declared students	All divisions	60.9	25.0	14.1	All divisions	82.6	11.2	6.2	
	NWSD 203	52.4	32.8	14.8	NWSD 203	84.8	11.0	4.2	
Tier I – Students (%) complete developmental tasks without difficulty		Tier II – Students (%) experience some difficulty completing developmental tasks			Tier III – Students (%) experience significant difficulty completing developmental tasks				

Effectiveness metrics	2023-24 (previous year)		2024-25 (latest)	
	NWSD 203	All divisions	NWSD 203	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	82%	72%	81%	74%
Fall-identified Tier 3 students (%) who improved to Tier 2	39%	37%	43%	36%
Fall-identified Tier 3 students (%) who improved to Tier I	27%	22%	25%	24%

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



Percentage of students\* with a valid EYE result at Kindergarten entry / exit, 2024-25



\*against official, reconciled September 30<sup>th</sup> 2024 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.

**2024-25 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, 2025

### Analysis of Results – Early Years Evaluation

- In the 2024-25 school year, 44.2% of kindergarten students in the NWSD were able to complete developmental tasks without difficulty (Tier 1) upon kindergarten entry, which is 12.3 percentage points lower than the provincial average. Upon kindergarten exit, this measure increased by 30.6 percentage points, with 74.8% of our students assessed as Tier 1, narrowing the gap between the provincial average and NWSD to 4.4 percentage points.
- Upon entry, 29.5% of NWSD FNMI Kindergarten students were able to complete developmental tasks without difficulty. Upon exit, that rate increased to 57.7%, matching the provincial average of 57.7%.
- For the second consecutive year, 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.
- 25% of NWSD students improved from Tier 3 to Tier 1; 43% improved from Tier 3 to Tier 2; and 81% improved from Tier 2 to Tier 1.
- NWSD partners with early learning agencies such as Early Childhood Intervention Program (ECIP), Meadow Lake Family Resource Centre, Midwest Family Connections, and KidsFirst Early Learning Mobile to support smooth transitions into school and assist families.

## ***Progress in 2024-25: School Division Targets and Measures***

### ***Progress in 2024-25: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions***

**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 2024-25 school year in support of this priority action.**

#### **Family Engagement**

- Along with the support of the NWSD Board of education, NWSD hosted a division-wide SCC event centered on a single question “What would make NWSD even better?” This feedback was categorized and used to inform Board Strategic Planning.
- To support movement along the continuum of family involvement to family engagement, SCCs chairs were given the book “Beyond the Bake-Sale: The Essential Guide to Family/School Partnerships”.
- NWSD continued to use a consistent online communication tool across the school division (Edsby).

#### **Early Learning Partnerships to Support Smooth Transitions into School**

- Hosted a PD event for early years educators and invited early years partners which focused on: Fostering Emotional Regulation.
- Initiated the Community Mapping Project by networking with community partners and leaders from neighbouring school divisions.
- Continued to develop and utilize current and future partnerships such as ECIP, KidsFirst, and Midwest Family Connections to support students and families with the transition to school.

#### **Student Engagement**

- Used FTV tools to support and respond to adolescent engagement by understanding areas of strength and challenge associated with student attitudes towards school and learning.
- Continued to use OurSCHOOL perceptual survey results (grade 4-12), Student Voice data, and FTV tools to support and respond to adolescent engagement by understanding areas of strength and challenges associated with student attitudes towards school and learning.

#### **Preparing students for diverse lifepaths and experiences**

- Promoted and optimized flexible credit options including apprenticeship, volunteerism, and special projects as opportunities for students to engage in authentic learning experiences.
- Continued to utilize myBlueprint, an online interactive education and career planning resource, in Grades 7-12.
- Created partnerships between K-12, postsecondary and industry stakeholders to identify and advertise various lifepaths for students; specifically collaborated on a project for dual credit opportunities with Lakeland College.
- Continued with implementation of the Copes, Caps, Cops; enhanced the process by having consistent administration and opportunities of interpretation with students and families by the Career Education Learning Coach.

**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 2024-25 school year in support of this priority action.**

**Enriching and enhancing mental health and well-being capacity in students (supports and services, learning resources, etc.)**

- Continued to build upon the NWSD online Mental Health and Well-being webpage to share resources, information and research related to student well-being.
- Promoted access to community services such as KidsHelpPhone, Crisis and Emergency Resources, Rapid Access Counselling, and mental health services.
- Utilized PSSTWorld (Promoting Safer Schools Together) - an online resource that allows students to report safety concerns anonymously to the school.

**Providing mental health and well-being support for teachers and administrators (professional development, resources, etc.)**

- 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.
- Shared effective, promising practices and research through monthly meetings, mental health and well-being symposium, Ministry of Education resources, Monday eNews letters and social media platforms.
- Continued to train additional 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.

**Mental Health Capacity Building Funding**

- The Saskatchewan Mental Health and Well-being Grant was introduced at Carpenter High School (CHS) to build capacity of mental health and well-being among students and staff, aiming to contribute to a positive school culture and lead to an improved sense of safety (physical, mental, cultural, social, emotional, and/or environmental).
- The Overall Assessment of the MHCB Program indicated that 53.3% of CHS staff that completed the assessment agree and 46.7% strongly agree that the MHCB initiative is contributing to a school community environment that supports positive mental health and well-being.

**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 2024-25 school year in support of this priority action.**

The five goals of *Inspiring Success* are:

- First Nations and Métis languages and cultures are valued and supported (1).
- Equitable opportunities and outcomes for First Nations and Métis learners (2).
- Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level (3).
- Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes (4).
- All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and Métis Nation (5).

**Land-Based Education**

- Maintained a strong focus on land-based education to enhance and strengthen students' connections to Indigenous ways of knowing and the environment through meaningful learning experiences. 65 Land-based educational experiences were reported and funded by the school division; these were teachings where schools were supported by the Indigenous Learning Coach. Some schools completed additional land-based learning experiences on their own (1, 2, 4, 5).

**Michif Program**

- We are proud of the foundation we have built in partnership with the Métis Nation, to be able to offer the Michif Language Early Learning program to Kindergarten and Grade 1 students in Lakeview Elementary School (1, 3).

**Capacity Building Initiatives:**

- Coordinated the Indigenous Symposium, a professional learning event for NWSD staff focusing on land-based learning and language revitalization, traditional games with numeracy and treaty education (1, 2, 4, 5)
- 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. (1,2, 3, 4, 5)
- Indigenous Learning Coach coordinated and led professional learning for FNMI Lead Learners from each school (1, 2, 3, 4, 5)
- Utilized the Indigenous Education Responsibility Framework (IERF) with all schools to self-assess progress on Inspiring Success goals and actions (1, 2, 3, 4, 5).

- Cadmus Delorme provided the keynote address at our annual Teachers' Convention, setting an expectation of a commitment to reconciliation and highlighting our commitment to authentic Indigenous voices and perspectives across the division (1, 2, 5)
- Facilitated a Northern and Southern Student and Teacher Cultural Camp—Contributing to building connection and understanding through lived experiences (1, 2, 5)

### **Partnership Opportunities**

- Hired an Indigenous Cultural Teacher in partnership with Flying Dust through the ISSI Grant. Monthly events and activities were aligned with Indigenous days of significance, emphasizing land, language, relationships, and culture (1, 3, 5).
- We are proud of our continued partnership with Métis Nation Saskatchewan Western Region 1, which continues to introduce valuable opportunities for collaboration and learning (3).
- Hosted the 2<sup>nd</sup> Annual NWSD Pow-Wow at Carpenter High School to celebrate and honor Indigenous culture, fostering community engagement and promoting cultural awareness among students and staff (1, 3, 5).



**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 2024-25 school year in support of this priority action.**

**Division-level Common Assessments and Assessment Practices used in 2024-25.**

- The *Fountas & Pinnell Benchmark* assessment was used to measure reading levels of students in grades 1-9.
- NWSD continued actions related to literacy by implementing a structured literacy approach and encouraging the use of skill-specific assessments alongside the end-of-year Fountas and Pinnell assessment. In preparation for a new province-wide literacy screener, NWSD provided optional mid-year literacy assessments for grades 1-3 using CORE Phonics and University of Florida Literacy Institute (UFLI) resources.
- NWSD organized a professional learning day focused on structured literacy methods for assessment and instruction.
- The division maintained the use of the NWSD Math Screen and NWSD Outcome Readiness Assessments (ORAs).

**Data Driven Leadership**

- Prepared division-wide data to support fall data walks with school-based administrators.
- Organized comprehensive data packages comprised of school-level information collected in both fall and mid-year, enabling schools to enhance instructional strategies, guide future professional development, inform action planning, and support Response to Intervention (RTI)/Data Meetings.
- Facilitated RTI/Data Meetings which were collaborative sessions involving school-based administrators and central office personnel that focused on strengthening responsive instruction across all schools.

**Alignment with *Supporting Student Assessment in Saskatchewan***

- Schools revised their School Assessment Plans to align with the Division Assessment Administration Procedure and the *Supporting Student Assessment in Saskatchewan* resource.
- School-based administrators coordinated their School Action Plans to implement instructional leadership strategies that enhance responsive instruction and assessment.
- The transition of the online open grade book platform (Edsby) expanded from a pilot program in select schools to full implementation across all grades and schools in 2024–25, supporting timely reporting and improved communication with stakeholders.

## 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
Paradise Hill	K-12	Paradise Hill
Pierceland Central	PreK-12	Pierceland
Ratushniak Elementary	PreK-6	Maidstone
St. Walburg	PreK-12	St. Walburg
Transition Place Education Centre	10-12	Meadow Lake
Turtleford Community	PreK-12	Turtleford

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2024-25 Cost
Lakeview Elementary	Slab Correction		\$263,919
Carpenter High	Gym Floor	Replacement	\$231,819
<b>Total</b>			<b>\$495,738</b>

## Transportation

Northwest School Division (NWSD) owns, operates, and maintains a fleet of 134 school buses to operate 93 routes with the additional buses being used for special events or spare route buses.

In 2024-25, 2,895 students were transported to 29 schools in various communities. Approximately 14,600 route kilometers (km) are travelled every school day. Average daily bus routes are 80 km with an average of 34 students per bus. The average bus capacity is 88%, and the average ride time is 26 minutes one way.

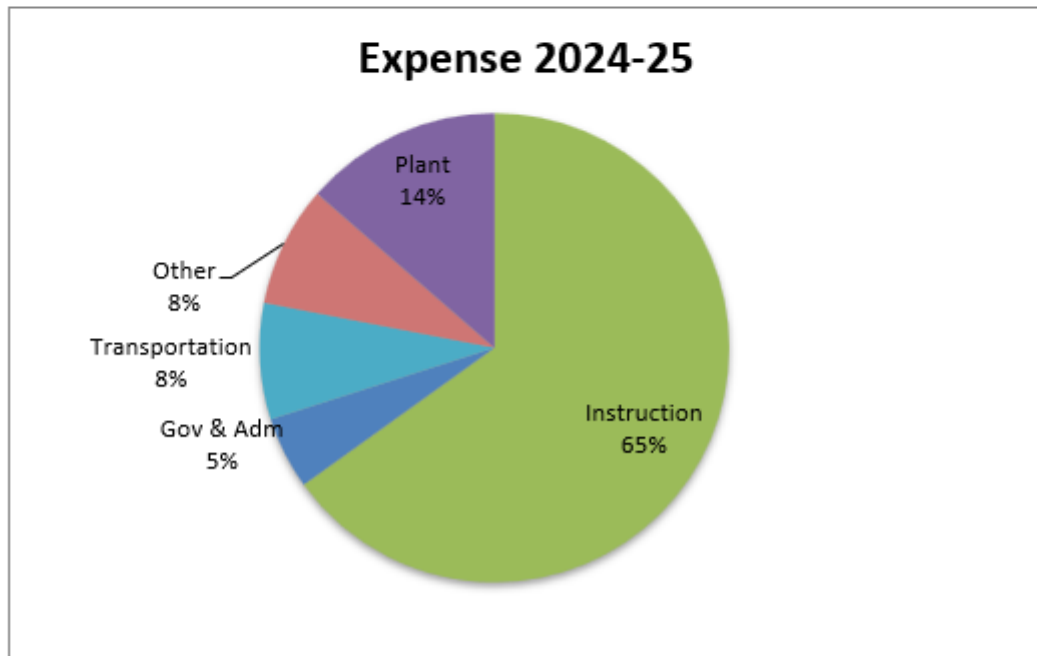
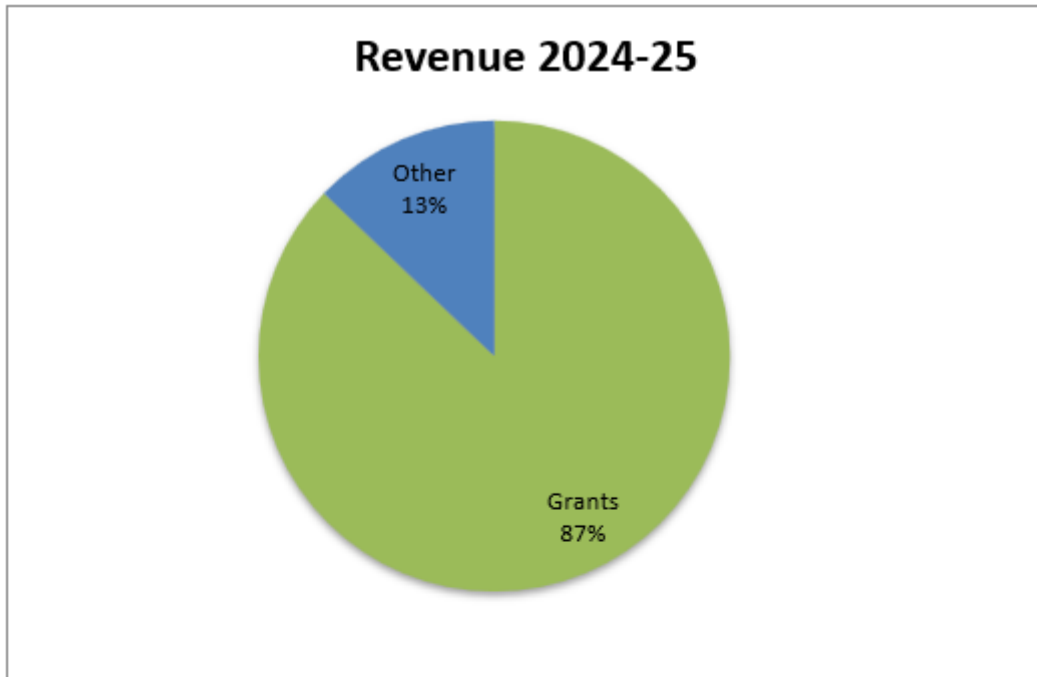
Agreements are in place with the Lloydminster Public and Lloydminster Catholic School Divisions for the Northwest School Division to provide transportation to eligible rural students who reside on the Saskatchewan side of the border. NWSD currently operates 8 bus routes that transport 250 students into 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 2024-25 school year continued to be driver retention and recruitment.

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2025	2025	2024	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	59,663,751	61,983,071	56,938,528	2,319,320	4%	
Tuition and Related Fees	3,133,598	3,810,836	3,666,172	677,238	22%	1
School Generated Funds	1,837,000	2,021,432	1,838,196	184,432	10%	2
Complementary Services	1,293,438	1,637,106	1,434,869	343,668	27%	3
External Services	1,027,853	1,260,560	1,114,347	232,707	23%	4
Other	149,500	428,480	438,378	278,980	187%	5
<b>Total Revenues</b>	<b>67,105,140</b>	<b>71,141,485</b>	<b>65,430,490</b>	<b>4,036,345</b>	<b>6%</b>	
<b>EXPENSES</b>						
Governance	297,054	328,829	309,968	31,775	11%	6
Administration	3,362,415	3,293,018	3,279,829	(69,397)	-2%	
Instruction	45,086,678	46,211,470	43,597,557	1,124,792	2%	
Plant	10,891,300	9,871,812	9,929,707	(1,019,488)	-9%	7
Transportation	6,223,475	5,821,186	6,017,203	(402,289)	-6%	8
Tuition and Related Fees	575,275	709,710	722,238	134,435	23%	9
School Generated Funds	1,837,000	1,919,036	1,719,127	82,036	4%	
Complementary Services	1,849,532	1,970,109	1,794,684	120,577	7%	10
External Services	1,052,853	1,268,122	1,266,404	215,269	20%	11
Other Expenses	210,344	172,645	302,905	(37,699)	-18%	12
<b>Total Expenses</b>	<b>71,385,926</b>	<b>71,565,937</b>	<b>68,939,622</b>	<b>180,011</b>	<b>0%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(4,280,786)</b>	<b>(424,452)</b>	<b>(3,509,132)</b>			

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

Note	Explanation
1	More federal students attending provincial schools than projected at budget time.
2	Increased fundraising activity.
3	Additional funding received for Early Learning Intensive Supports expansion operation was not expected at budget time.
4	Saskatchewan Health Authority Mental Health Capacity Building Funding Agreement was not expected at budget time.
5	Increase in revenue due to insurance claims, sales from McDougall Auction as well as Treaty Land Entitlement payment. Also includes increase in rental fees for use of facilities and interest charges on late invoices.
6	Election expenses were higher than anticipated at budget time.
7	Minor renovation expenses decreased due to reduced number of projects completed under the Preventative Maintenance and Renewal Plan
8	Buses were financed instead of purchased. Salaries were lower due to a shortage of mechanics.
9	Tuition fees paid to Flying Dust First Nation was higher than projected.
10	Michif staff salaries were not budgeted for.
11	Drivers Education expenses higher than anticipated and Following Their Voices expenses were not budgeted for.
12	Under budget mainly as a result of less interest due to monthly cash flow improvement.

## Appendix A – Payee List

### Board Remuneration

The following lists all payments made to and on behalf of board of education members.

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
September to October, 2024							
ANDERSON, JOHN	\$1,256	\$445	-	-	-	\$388	\$2,089
BAILLARGEON, JANICE	1,722	611	-	-	-	416	2,749
CAMPBELL, MARK	774	219	-	-	-	434	1,427
GRAHAM, FAITH	1,066	569	-	-	-	302	1,937
JOSUTTIS-HARLAND, BEV (2)	806	29	-	-	-	265	1,100
PERILLAT, ANDREA	1,231	459	-	-	-	312	2,002
PRETE, TERRI	491	132	-	-		192	815
STEIN, CHARLES	1,467	651	-	-	-	388	2,506
WINKLER, GLEN (1)	2,947	63	-	1,071	-	464	4,545
September 2024 to August 2025							
MAIN, PATRICIA (4)	7,282	1,842	-	2,502	-	2,566	14,192
SEYMOUR, BARBARA (3)	11,266	2,482	-	4,582	-	3,048	21,378
November 2024 to August 2025							
BELLIN, VAUGHN	7,538	2,688	-	3,528	-	2,467	16,221
LUDWIG, CHEYENNE	5,950	1,847	-	3,686	-	2,337	13,820
MCGOWAN, AMANDA	6,007	1,545	-	3,127	-	2,363	13,042
MCGOWAN, KIRSTEN	6,102	1,941	-	1,380	-	2,347	11,770
MCKEE, JAMES	-	576	-	571	-	1,703	2,850
NEUFELD, TRAVIS	7,403	1,326	-	3,245	-	2,424	14,398
PAULS, LAUREL	7,263	2,085	-	3,071	-	2,416	14,835
RUSSELL, KIM	7,634	1,509	-	2,934	-	2,403	14,480
STARNES, RICHARD	7,344	2,278	-	3,303	-	2,456	15,381

(1) Chair – Sept to Oct, 2024

(2) Vice Chair – Sept to Oct, 2024

(3) Chair as of Nov, 2024

(4) Vice Chair as of Nov, 2024

## Personal Services

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

Name	Amount
ACKERMAN, COLLEEN	\$ 55,669
ACKERMAN, GREG	67,406
ADAMS, ERIC	107,784
ADAMS, FELICIA	97,874
ALBERT, ABBY	103,422
ANDERSEN, GENE	102,394
ANDERSON, CASSIA	73,040
ARNOLD, RHEA	103,422
ARNOTT, BRADLEY	102,236
ARNOTT, KIMBERLY D	103,095
ATKINSON, REBECCA	102,516
BAILEY, PENNY	103,567
BALDINUS, ZACHARY	78,527
BANNERMAN, NICKI	89,767
BARTEE, LORI	131,679
BECK, MEAGAN	62,670
BECOTTE, BRENNAN	157,023
BECOTTE, KRISTIN	102,355
BEDFORD, LORALEE	102,250
BEKOLAY, DALE	88,016
BELLEGARDE, SHERYL	103,280
BELLIN, MEGHAN	113,376
BERRY, PATRICIA	60,840
BLAIS, BLAKE	71,841
BLAIS, JENNIFER	108,998
BLAQUIERE, CHRISTA	88,978
BLOOM, REBECCA	101,706
BOGGUST, SHEA	73,539
BORSCHOWA, REBECCA	82,937
BOWERMAN, DAWN	102,231
BRAKE, TERRI - LYNN	73,127
BRANDER, BRIAN	56,825
BRIGGS, LESLEY	110,208
BRINKMAN, KELLY	55,669

Name	Amount
BROOKES, ALBERT	96,307
BROOKES, ELEANOR	60,840
BROST, KRISTA	91,333
BROWNRIGG, JUNE	108,346
BUFFIN, LISA	113,314
BURGESS, AUDREY	104,512
BURROUGHS, SABRINA	82,400
CALVERT, VIRGINIA	108,357
CAMPBELL, AMY	86,125
CANET, CLÉMENCE	76,592
CARLBERG, KENDAL	123,981
CARTER, TARA	116,814
CATHCART, JEFFREY	85,334
CATTELL, MACY	59,576
CEY, EMMA	94,114
CHEESMAN, ALISON	106,430
CHEESMAN, DANIEL	118,624
CHIVERTON, LEIGHTON	101,362
CHRISTENSEN, COURTNEY	70,402
CHURN, JACKIE	83,925
CLARK, KATHERINE G	103,162
CLARK, ROBERT	55,669
COLLEY, SHANA M	118,417
CONKIN, ERIN	107,206
CONLON, JEAN	102,356
CONNER, TANYA L	102,820
CONNOLLY, MICHAEL	103,378
COTTRILL, JAMIE	114,271
COVEY, COLIN	127,237
COWLES, SHAELYNN	72,189
COX, SAMANTHA	113,341
CYDEJKO, SARA	103,691
DALLYN, CHEYNE	107,203
DAONGAM, DANIEL	99,294

Name	Amount
DAVIDSON, MATTHEW	87,416
DAWSON, C. SAM	126,771
DAWSON, LAURA	114,169
DEKKER, BETTY	58,257
DEMMANS, BETHANY	69,382
DEOBALD, TRINA	108,980
DEVOE, ASHLEY	96,281
DOLAN, ANITA	107,491
DORVAL, JENNIFER	143,933
DOUCETTE, TROY	80,799
DOWNIE, PAMELA	85,249
DUDAR, ROBYN	61,288
DUFRESNE, AMANDA	114,469
DUROCHER, AMANDA	102,231
DYCK, RYLEY	78,527
EAST, AMY	102,231
EDWARDS, BERNICE	60,840
EFTODA, DEREK	107,206
EFTODA, SELESTE	129,362
ELLIS, ANGELA	139,914
ELLIS, CHRISTOPHER	127,138
ERICKSON, BRANDE	102,373
ERNEWEIN, CORRINNE	71,197
ESAU, PAMELA	102,231
EVANS, HEATHER	81,364
FEHR, CARLEEN	61,541
FEHR, RUBY	103,941
FEIL, DAVID	103,086
FERGUSON, CAROL	78,527
FILION, JUSTIN	77,406
FILION, KYLA	71,057
FISHLEY, KEARSTIN	102,231
FORBES, TODD	122,740
FOREMAN, KATHLEEN	86,324
FORTUNE, TERRY	136,992
FOSTER, CASEY	102,801
FRANCOEUR, DANIEL	53,988
FREY, KIM M	102,231
FREYMAN, BRAD	128,355
FREYMAN, JODY	102,806

Name	Amount
FRITZ, TRISHA	111,561
FRY, ALISON L	102,250
GABRIELLI, MELISSA	124,645
GAGNON, CARMEN	107,918
GAGNON, LEE ANN	102,399
GALGER, JENNIFER	102,759
GATELEY, TREVOR ANDREW	107,206
GEAR-ARIAL, CARLA	82,503
GELOWITZ, CALVIN	55,669
GERSTENHOFER, LORRAINE	102,356
GERVAIS, PATRICIA	93,634
GERWING, KEVIN	83,266
GETZINGER, MADISON	99,615
GIBB, DRAIDYN	66,637
GIESBRECHT, BENJAMIN	96,443
GIESBRECHT, SANDRA	102,231
GLOE, KRISTY	107,491
GRAY, CARSON	82,694
GRAY, LISE	60,840
GRUNDNER, MICHELLE	102,250
GRUPP, MATTHEW	135,919
GUIGON, KATHERINE	105,443
GUNDERSON, KAARE	103,272
GUTTORMSON, CYNTHIA	97,575
HAACKE, GEOFFREY	107,206
HADLAND, JENNY	74,970
HAMM, ANITA	102,351
HANSEN, JORDAN	113,599
HANSON-PREECE, GISELLE	85,992
HARMAN, KAITLIN	90,204
HARRISON, BRETT	102,581
HART, SHAUN	102,285
HARTY, ANDREA	102,658
HAUK, DUANE	229,459
HEBERT, KAREN	58,968
HENDERSON, ANNIE	102,231
HENRY, LISA	128,042



Name	Amount
HEPPLER-GEHLEN, ALYSSA	57,306
HERZBERG, KAYLEE	87,495
HETLINGER, JAMES	108,061
HICKS, CHARMAINE	123,314
HILDEBRAND, COURTNEY	120,517
HILDEBRAND, DAVIN	195,149
HILDEBRAND, MICHELLE	107,956
HOEKSTRA, MIRANDA	107,225
HOFER, KAREN	122,703
HOFFMAN, SAVANNAH	68,748
HUFF, LEAH LYNNE	119,037
HUNTER, ROBYN	103,116
JACQUEST, CANDICE	102,094
JANSEN, STACEY	102,857
JANSSENS, BRANDYN	77,444
JEANNOTTE, JODIE	50,653
JOHNSON, MEGAN	98,431
JOHNSTON, KAREN	102,231
JOHNSTONE, KAREN	103,086
JULLION, CINDY	102,231
KABAROFF, ANITA	107,206
KAISER, MELANIE	115,069
KALTENBORN, ELISE	97,929
KEMP, JONATHAN	123,971
KERN, KAITLYNN M	82,270
KHAN, ABDUL W	109,314
KING, DAYNA	105,489
KIRILENKO, DARLA	107,245
KIRK, CATHERINE	113,884
KLASSEN, SHELLEY	64,340
KNUTSON, TANYA	55,457
KOPE, NADINE	112,279
KOPPERUD, DANENE	118,211
KOTZER-MILNE, CHRISTIE	103,797
KOZINSKI, ROBERT	102,231
KOZLOSKI, CAITLIN	115,024
KRAFT, KALEY	77,376
KURJATA, DAWN	107,222

Name	Amount
LACLARE, JESSICA	114,432
LACLARE, LAURA	103,086
LANE, SHELBY	66,967
LANGE, TRACY	102,231
LANGLEY, JENNIFER	108,631
LAPOINTE, KYLIE	95,558
LAURSEN, LINDA	103,014
LAWSON, EMILY	88,629
LEE, MICHAEL JERAMY	124,645
LEER, ERIKA	73,923
LEJEUNE, BRAD	108,916
LEONARDI, CASEY	121,010
LOCKE, WYATT	56,560
LOEHNDORF, LINDSAY	57,708
LOGAN, SUSAN E	105,827
LONG, LORNE	105,501
LONG, TRACY	76,722
LUMLEY, PAMELA	107,206
LUNDBERG, KENNEDY	93,518
LUSTER, KRISTEN	96,945
MACFARLANE, HOLLY-ANNE	114,209
MACNAB, KACIE	122,259
MACNAB, LORNA	102,234
MADSEN, NANCY	144,179
MAIER, SHAWNA	102,658
MANNIX, MEAGAN	107,494
MARKEVICH, PATRICIA	114,263
MARR, RORY	75,051
MARSH, CAROLYN	52,045
MARSH, CHARLIE	78,527
MARSH, TRENT	107,213
MARSHALL, DEBRA	88,586
MASON, PAIGE	103,446
MAZUREN, KARLEE	54,938
MCCLELLAN, CARRIE	113,118
MCCONNELL, AMANDA DAWN MARIE	67,772
MCCONNELL, KIRSTEN	84,718
MCCREA, AUSTYN	85,036

Name	Amount
MCINTYRE, KELLY	87,165
MCKEAN, CORA-LEE	82,270
MCLAUCHLAN, S. JANE	107,491
MCNINCH, CARMELA	107,216
MEE, JOYCE C. CORI	102,530
MERASTY, CELINA	51,034
MICHAEL, JARED	94,595
MICHEL, DALE	70,491
MICHELON, ANGELA	123,833
MILLER, ADAM	78,527
MILLIE, DOUGLAS	113,098
MILNE, DOUGLAS	138,956
MITCHELL, RACHEL	106,356
MOBERLY, MALLOREY	108,061
MONTGRAND, RANDENE	70,650
MOORE, DARCY	76,535
MOORE, RUSSELL	57,982
MORIARTY, ROBERTA	115,888
MORIN, BAILEY PAUL	71,512
MORRISON, JANAYA	107,046
MORTON, DAYLENE	102,231
MUSKEGO, GWEN	105,832
MUTCH, TYSON	102,261
MUZYKA, ADELE	115,978
NASBY, KRISTY	106,965
NELSON, AVERI	67,927
NEWMAN, MELISSA	125,453
NEWSTED, LANE	72,356
NEWTON, KESIA	53,227
NIEVIADOMY, JINNY	107,206
NORBECK, ALICIA	75,353
NORDELL, COEL D	70,722
NORDELL, DARREN	136,880
NORGAARD, JENNIE	59,289
NOSEK, KELSEY	82,033
NOVAK, LORI	52,923
OAKES, AARON	179,006
OLSON, MICHAEL	83,206
OMUSULA, KRISTA	124,479

Name	Amount
ORANGE, MIKHALA	69,391
OSBORNE, GWEN	102,810
OUELLETTE, DENIS	55,669
OUELLETTE, KEEGAN	94,595
OYSTRICK, ASHLEY	120,064
PARAMCHUK, KENDRA	124,546
PARKINSON, CHELSEY	65,576
PAYLOR, CURTIS	107,299
PAYLOR, DAWN	169,273
PEARSON, ANDREA	107,158
PEARSON, DARYL	139,829
PERKINS, LISA	131,444
PERO, CHRISTINA	136,342
PERO, DAVID	135,629
PETCH, BREANNA	70,664
PETZ, DION	85,356
PHILLIPS, CATHERINE	101,772
PICKETT, MICHELLE	165,282
POCKRANT, AMANDA	146,432
POLLOCK, BRENDA	65,055
POMPU, STEPHANIE	96,688
POWELL, ALLISON	102,980
PREDDEY, JACQUELINE	102,981
PRUDEN, DIANE	55,669
QUINN-ROGERS, LAURA	101,256
RADFORD, MICHAEL	129,913
RAWLAKE-CATTELL, TRISHA	103,371
RAWLAKE-PARKER, RACQUEL	116,553
REDIRON, JOANNE	60,840
REINHARDT, SHERALEE	103,086
RENWICK, KATHRYN	65,107
RHINEHART, HANNAH	68,308
RHINEHART, MAGGIE	78,126
ROBB, KYLIE M	52,483
ROBINS, ALAN	115,461
ROBINSON, MIKE	81,654
ROGERS, KYLA	87,560
ROSS, JANA	54,832

Name	Amount
ROSS, SHAYLA	90,671
ROTSEY, BRIAN	98,029
ROZKA, STEPHANIE	55,669
RUDOLPH, COLIN	107,491
RUTLEY, KENNETH ERIC	107,795
SABRAW, BETH	59,952
SARGENT, LORI	101,219
SAWKA, JESSE	93,529
SAYERS, CHERYL	56,228
SCHMIDT, CHRISTINA	103,546
SCHWARTZ, NICOLA	78,522
SCRIVENER, MELISSA	113,314
SHAKOTKO, JESSE	123,549
SHEPHERD, COLE R	108,061
SHIDELER, ELIZABETH	78,176
SIMKINS, KAYLA	108,152
SIMPKINS, LACEY	102,231
SLOAN, AUSTIN	70,544
SNODGRASS, JAMES	145,695
SOLSTEN, JANELL	102,231
SPENCER, CHANTEL	96,053
SPRUYT, KATIE	75,449
STEIN, ALLISON	102,516
STEIN, RENE	103,941
STEVESON, CANDICE	102,368
STOCK, MARGARET	71,707
STUART, SAMANTHA	111,317
SYDIA, SAMANTHA	106,576
TAMELING, KARA	83,133
TAVES, TREVOR	96,277
TAYLOR, SARAH	102,411
TEBAY, JAYME	103,504
TENNEY, KAREEN	107,206
THOM, ANDREA	107,206
THOMPSON, JODIE	103,228
THOMPSON, SCOTT	108,346
TOEWS, CORDELLE	75,164

Name	Amount
TOUGH, ROBERT	122,740
TOURIGNY, KELSEY	102,716
TOURIGNY, MICHAEL	86,151
TREMBLAY, ADAM	103,706
TREPTOW, CHERYL	169,273
TUPLIN, TRINA	55,669
TURNBULL, STEVEN	133,751
VICZKO, STACEY	86,847
VIDAL, BREANNA	88,218
VIDAL, JEFF	102,231
VILLENEUVE, BRAD	83,385
WAKEFIELD, ELYSHA	71,510
WALDE, JORY	90,387
WALLACE, JADE	81,425
WALLEBECK, TANITH	108,267
WALSO, EMILY	94,171
WARNER, JEANELLE	101,228
WASHBROOK, CARA	99,635
WEBER, MELVIN	51,495
WEISNER, LANCE	70,737
WELLS, JENNA	52,046
WELLS, MELANIE	101,324
WESSON, CAITLIN	52,088
WHELAN, MARILYN	103,192
WHELAN, TREVOR	93,363
WHITTLE, GORDON	117,926
WHYTE, MONIQUE	55,829
WICKERT, C. RENAE	91,457
WICKS, NATASHA	106,391
WIEBE, JODINE	113,914
WILLIAMSON, DANIELLE	117,905
WILLIAMSON, JENNIFER	195,174
WILLS, ADRINA M	64,369
WITT, BARBARA	82,154
ZACHARIAS-KIRBY, HAYLEY	73,021
ZHOU, QINGQING	66,941

## Supplier Payments

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

Name	Amount
AMAZON CANADA	\$438,063
ALEXANDER, DANNY AND CROSS, AS	59,758
AON CANADA INC	713,232
AVI-SPL CANADA LTD	50,946
BEEPLUS WORKPLACE SOLUTIONS	155,151
BEG 4 CONTRUCTION	330,669
BANK OF MONTREAL	1,538,065
CALIBER SPORT SYSTEMS INC	293,950
CISCO SYSTEMS CAPITAL CANADA CO	168,343
COMPUGEN INC	218,152
COREFOUR INC	53,807
CUPE LOCAL 4797	78,232
DIAMOND INTERNATIONAL TRUCKS	169,586
EECOL ELECTRIC CORP	78,054
ENGINEERED AIR	85,199
FLYING DUST FIRST NATIONS	661,611
GAGAN & SATVERRS - NO FRILLS	53,669
GREENFIELD LEARNING INC	69,878
HAPPY AND BLESSED JANITORIAL SERVICES	184,994
HIGH GRADE TRUCKING DRIVING LT	93,289
IBM CANADA LIMITED	381,023
IMPERIAL DADE CANADA INC	169,049
INLAND AUDIO VISUAL LTD	62,134
INTEGRITY NETWORKS, LLC	198,036
IX SOLUTIONS LTD	53,298

Name	Amount
JUSTZ ALL-IN-ONE CLEANING SOLUTIONS INC	54,029
KEV SOFTWARE INC.	66,183
KINGS ENERGY GROUP	87,336
LLOYDMINSTER & DISTRICT CO-OPERATIVE	86,314
LOON LAKE SERVICES (2011) LTD	63,580
MATRIX VIDEO COMMUNICATIONS CO	66,120
MEADOW LAKE CO-OP	162,295
MUNICIPAL EMPLOYEES PENSION PLAN	1,171,333
NCH CANADA, INC	75,782
NORTH WEST COLLEGE	55,347
NORTHPOINT COMMERCIAL FINANCE	206,057
NOVLAN BROS SALES PARTNERSHIP	62,367
POWERSCHOOL CANADA ULC	115,033
REFRIGERATION SALES & SERVICE	53,413
SASK ASSOCIATION OF RURAL MUNICIPALITY	138,470
SASKENERGY	440,580
SASKPOWER	986,433
SASK SCHOOL BOARDS ASSOCIATION	684,735
SASKTEL	299,140
SASK WORKERS' COMPENSATION BD	160,968
SASKATCHEWAN DISTANCE LEARNING	383,250
SCHMIDT, CARLA	72,727

Name	Amount
SHKOPICH ENVIRO LTD.	104,677
SPORTFACTOR INC	83,466
TOSHIBA TEC CANADA BUSINESS SO	198,818
TROY LIFE & FIRE SAFETY	144,155

Name	Amount
TURTLEFORD & DISTRICT CO-OP	558,512
TURTLEFORD AGENCIES INC	154,630
WEX CANADA LTD	140,980

## 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	\$2,342,666
NORTHWEST TEACHERS ASSOCIATION	65,269
RECEIVER GENERAL	13,573,462

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	456,490
SASK TEACHERS FEDERATION	3,787,053
TEACHERS SUPERANNUATION COMM	51,440

## **Appendix B – Multi-year Funding Agreement and Classroom Support Resources**

Through the multi-year funding agreement (MFA), the Government of Saskatchewan committed a minimum of \$356.6 million annually for classroom supports for a four-year period starting in 2024-25.

The Minister of Education, the Saskatchewan School Boards Association and the Saskatchewan Teachers Federation have recognized the importance of transparent allocation and reporting of the classroom supports as outlined in the MFA. As stated in the 2023-2026 Provincial Collective Bargaining Agreement, Appendix G, clause 1.3, they have agreed to the following:

In a separate schedule to their Annual Report, school divisions will report on the use of the classroom support resources provided for through the MFA.

<b>Classroom Supports Categories</b>	<b>2024-25 Funding Allocation (\$000s)</b>	<b>Description of how the MFA classroom support resources were used in 2024-25</b>
<b>Targeted Supports</b>	\$754	<ul style="list-style-type: none"> <li>• This funding was primarily used for additional school-based staffing including classroom teachers, educational assistants and a student services teacher.</li> <li>• These positions targeted needs such as EAL, Early Literacy, Social-Emotional Learning, and Behavior Supports</li> <li>• Funding supported the division’s “Reframing Behaviours” Professional Development.</li> <li>• Funding was also used to develop Sensory rooms in two schools (Jubilee Elementary and Gateway Middle School)</li> </ul>
<b>Specialized Support Classrooms</b>	\$0	<ul style="list-style-type: none"> <li>• NWSD was not selected to implement a Specialized Support Classroom in 2024-25.</li> </ul>
<b>Teacher Innovation Support Fund</b>	\$26	<ul style="list-style-type: none"> <li>• NWSD had 1 project approved through this fund in 2024-25: <ul style="list-style-type: none"> <li>○ Lakeview Elementary – Literacy Enrichment Project which focused on enhancing teacher practice in writing instruction</li> <li>○ Purchases included: SyllaSense Inc. books, Learning Without Tears writing resources, and The Writing Revolution professional development.</li> </ul> </li> </ul>
<b>Supports for Learning</b>	\$8,604	<ul style="list-style-type: none"> <li>• NWSD used Supports for Learning (SLF) funding primarily for salary costs of school-based personnel including teachers, educational assistants, and Wellness Coordinators. SLF also</li> </ul>



		<p>supported salary costs for division-level professional support positions such as speech-language pathologists, occupational therapists, psychologists, and counsellors, learning coaches and graduation coaches.</p> <ul style="list-style-type: none"> <li>• SLF supported programming for guiding responsive instruction including assessments and interventions that meet the needs of all students.</li> <li>• SLF supported the purchase of assistive technology resources for students.</li> </ul>
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## **Appendix C – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the The Board of Education of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2025

*Michelle Pickett*

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Chief Financial Officer

*Vantage Chartered Professional Accountants*

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Auditor

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

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Saskatchewan 

## **Management's Responsibility for the Financial Statements**

The school division's management is responsible for the preparation of the consolidated 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 consolidated 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 consolidated 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.

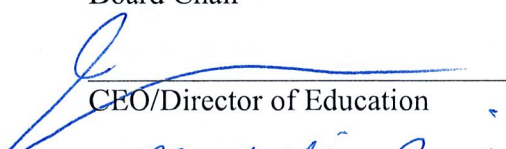
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is 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 consolidated financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's consolidated 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

December 11<sup>th</sup>, 2025



## 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, 2025, 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, 2025, 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.

### *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.

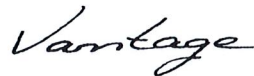


### *Auditors' Responsibilities for the Audit of the Financial Statements*

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  
December 16, 2025

**The Board of Education of the Northwest School Division No. 203**  
**Statement of Financial Position**  
**as at August 31, 2025**

	2025	2024
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	2,772,908	1,952,871
Accounts Receivable (Note 7)	1,007,026	384,921
Portfolio Investments (Note 3)	206,394	201,951
<b>Total Financial Assets</b>	<b>3,986,328</b>	<b>2,539,743</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	3,197,828	3,524,533
Long-Term Debt (Note 9)	4,164,564	1,829,393
Liability for Employee Future Benefits (Note 5)	1,152,500	1,111,100
Deferred Revenue (Note 10)	482,077	1,415,776
<b>Total Liabilities</b>	<b>8,996,969</b>	<b>7,880,802</b>
<b>Net Debt</b>	<b>(5,010,641)</b>	<b>(5,341,059)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	45,528,984	46,456,073
Inventory of Supplies Held for Consumption	606,716	532,089
Prepaid Expenses	524,520	426,928
<b>Total Non-Financial Assets</b>	<b>46,660,220</b>	<b>47,415,090</b>
<b>Accumulated Surplus (Note 13)</b>	<b>41,649,579</b>	<b>42,074,031</b>

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

**The Board of Education of the Northwest School Division No. 203**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	59,663,751	61,983,071	56,938,528
Tuition and Related Fees	3,133,598	3,810,836	3,666,172
School Generated Funds	1,837,000	2,021,432	1,838,196
Complementary Services (Note 11)	1,293,438	1,637,106	1,434,869
External Services (Note 12)	1,027,853	1,260,560	1,114,347
Other	149,500	428,480	438,378
<b>Total Revenues (Schedule A)</b>	<b>67,105,140</b>	<b>71,141,485</b>	<b>65,430,490</b>
<b>EXPENSES</b>			
Governance	297,054	328,829	309,968
Administration	3,362,415	3,293,018	3,279,829
Instruction	45,086,678	46,211,470	43,597,557
Plant Operation & Maintenance	10,891,300	9,871,812	9,929,707
Student Transportation	6,223,475	5,821,186	6,017,203
Tuition and Related Fees	575,275	709,710	722,238
School Generated Funds	1,837,000	1,919,036	1,719,127
Complementary Services (Note 11)	1,849,532	1,970,109	1,794,684
External Services (Note 12)	1,052,853	1,268,122	1,266,404
Other	210,344	172,645	302,905
<b>Total Expenses (Schedule B)</b>	<b>71,385,926</b>	<b>71,565,937</b>	<b>68,939,622</b>
<b>Operating Deficit for the Year</b>	<b>(4,280,786)</b>	<b>(424,452)</b>	<b>(3,509,132)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>42,074,031</b>	<b>42,074,031</b>	<b>45,583,163</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>37,793,245</b>	<b>41,649,579</b>	<b>42,074,031</b>

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



**The Board of Education of the Northwest School Division No. 203**

**Statement of Changes in Net Debt  
for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Debt, Beginning of Year</b>	<b>(5,341,059)</b>	<b>(5,341,059)</b>	<b>(4,678,265)</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(4,280,786)	(424,452)	(3,509,132)
Acquisition of Tangible Capital Assets (Schedule C)	(527,000)	(3,156,377)	(1,365,428)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	72,883	-
Net Gain on Disposal of Capital Assets (Schedule C)	-	(72,883)	-
Amortization of Tangible Capital Assets (Schedule C)	(4,900,457)	4,083,466	4,234,601
Net Acquisition of Inventory of Supplies Held for Consumption	-	(74,627)	(766)
Net Change in Other Non-Financial Assets	-	(97,592)	(22,069)
<b>Change in Net Debt</b>	<b>(9,708,243)</b>	<b>330,418</b>	<b>(662,794)</b>
<b>Net Debt, End of Year</b>	<b>(15,049,302)</b>	<b>(5,010,641)</b>	<b>(5,341,059)</b>

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

**The Board of Education of the Northwest School Division No. 203**

**Statement of Cash Flows  
for the year ended August 31, 2025**

	2025	2024
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(424,452)	(3,509,132)
Add Non-Cash Items Included in Deficit (Schedule D)	4,010,583	4,234,601
Net Change in Non-Cash Operating Activities (Schedule E)	(2,013,328)	3,180,878
<b>Cash Provided by Operating Activities</b>	<b>1,572,803</b>	<b>3,906,347</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(389,021)	(1,365,428)
Proceeds on Disposal of Tangible Capital Assets	72,883	-
<b>Cash Used in Capital Activities</b>	<b>(316,138)</b>	<b>(1,365,428)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(4,443)	(7,781)
<b>Cash Used in Investing Activities</b>	<b>(4,443)</b>	<b>(7,781)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	415,237
Repayment of Long-Term Debt	(432,185)	(516,788)
<b>Cash Used in Financing Activities</b>	<b>(432,185)</b>	<b>(101,551)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>820,037</b>	<b>2,431,587</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>1,952,871</b>	<b>(478,716)</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>2,772,908</b>	<b>1,952,871</b>

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

**The Board of Education of the Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$	\$
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	57,113,763	57,759,854	54,407,527
Operating Grant PMR	1,476,000	1,977,710	1,476,090
Other Ministry Grants	1,033,988	839,722	1,054,911
<b>Total Ministry Grants</b>	<b>59,623,751</b>	<b>60,577,286</b>	<b>56,938,528</b>
Other Provincial Grants	40,000	-	-
Federal Grants	-	1,405,785	-
<b>Total Operating Grants</b>	<b>59,663,751</b>	<b>61,983,071</b>	<b>56,938,528</b>
<b>Total Grants</b>	<b>59,663,751</b>	<b>61,983,071</b>	<b>56,938,528</b>

**The Board of Education of the Northwest School Division No. 203**

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	3,058,598	3,692,980	3,542,641
<b>Total Tuition Fees</b>	<b>3,058,598</b>	<b>3,692,980</b>	<b>3,542,641</b>
Transportation Fees	75,000	117,856	123,531
<b>Total Operating Tuition and Related Fees</b>	<b>3,133,598</b>	<b>3,810,836</b>	<b>3,666,172</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>3,133,598</b>	<b>3,810,836</b>	<b>3,666,172</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	162,000	192,515	180,386
<b>Total Curricular Fees</b>	<b>162,000</b>	<b>192,515</b>	<b>180,386</b>
<b>Non-Curricular Fees</b>			
Fundraising	920,000	993,011	964,664
Grants and Partnerships	265,000	350,509	217,286
Students Fees	340,000	398,942	317,483
Other	150,000	86,455	158,377
<b>Total Non-Curricular Fees</b>	<b>1,675,000</b>	<b>1,828,917</b>	<b>1,657,810</b>
<b>Total School Generated Funds Revenue</b>	<b>1,837,000</b>	<b>2,021,432</b>	<b>1,838,196</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	907,228	907,228	899,013
Other Ministry Grants	25,210	352,776	26,970
Federal Grants	211,000	206,602	208,336
Other Grants	150,000	170,000	300,000
<b>Total Operating Grants</b>	<b>1,293,438</b>	<b>1,636,606</b>	<b>1,434,319</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	500	550
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>500</b>	<b>550</b>
<b>Total Complementary Services Revenue</b>	<b>1,293,438</b>	<b>1,637,106</b>	<b>1,434,869</b>

**The Board of Education of the Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2025**

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	471,755	471,756	615,384
Other Ministry Grants	80,000	92,300	-
Other Provincial Grants	-	427,569	-
Other Grants	476,098	268,935	484,963
<b>Total Operating Grants</b>	<b>1,027,853</b>	<b>1,260,560</b>	<b>1,100,347</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	-	14,000
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
<b>Total External Services Revenue</b>	<b>1,027,853</b>	<b>1,260,560</b>	<b>1,114,347</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	110,000	234,345	386,087
Sales & Rentals	9,500	30,058	23,828
Investments	30,000	66,867	28,463
Gain on Disposal of Capital Assets	-	72,883	-
Treaty Land Entitlement / Urban	-	24,327	-
<b>Total Other Revenue</b>	<b>149,500</b>	<b>428,480</b>	<b>438,378</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>67,105,140</b>	<b>71,141,485</b>	<b>65,430,490</b>



**The Board of Education of the Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	118,400	138,537	126,917
Professional Development - Board Members	27,500	33,000	31,897
Grants to School Community Councils	44,154	30,848	57,831
Elections	10,000	23,382	615
Other Governance Expenses	97,000	103,062	92,708
<b>Total Governance Expense</b>	<b>297,054</b>	<b>328,829</b>	<b>309,968</b>
<b>Administration Expense</b>			
Salaries	2,315,924	2,405,601	2,408,962
Benefits	276,778	285,456	296,400
Supplies & Services	261,800	154,347	160,266
Non-Capital Furniture & Equipment	10,000	6,458	14,348
Building Operating Expenses	36,800	43,426	38,800
Communications	50,000	28,983	11,171
Travel	85,000	85,827	82,479
Professional Development	50,000	72,307	48,808
Amortization of Tangible Capital Assets	276,113	210,613	218,595
<b>Total Administration Expense</b>	<b>3,362,415</b>	<b>3,293,018</b>	<b>3,279,829</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	29,409,399	29,729,881	28,286,003
Instructional (Teacher Contract) Benefits	1,704,110	1,907,330	1,490,328
Program Support (Non-Teacher Contract) Salaries	6,848,468	7,769,521	7,119,418
Program Support (Non-Teacher Contract) Benefits	1,324,240	1,496,458	1,540,284
Instructional Aids	1,686,000	1,686,060	1,768,853
Supplies & Services	990,000	1,156,721	891,734
Non-Capital Furniture & Equipment	565,000	296,638	210,679
Communications	136,000	278,034	324,959
Travel	210,000	191,537	215,175
Professional Development	334,000	256,127	262,739
Student Related Expense	233,000	189,752	189,507
Amortization of Tangible Capital Assets	1,646,461	1,253,411	1,297,878
<b>Total Instruction Expense</b>	<b>45,086,678</b>	<b>46,211,470</b>	<b>43,597,557</b>

**The Board of Education of the Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2025**

	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	2,255,601	2,319,327	2,159,185
Benefits	642,213	576,472	581,859
Supplies & Services	41,300	36,354	33,806
Non-Capital Furniture & Equipment	88,300	29,519	24,400
Building Operating Expenses	5,687,000	4,889,645	5,076,552
Communications	9,500	22,722	25,200
Travel	138,000	138,911	135,699
Professional Development	15,000	4,916	6,259
Amortization of Tangible Capital Assets	1,995,748	1,835,308	1,868,109
Amortization of Tangible Capital Assets ARO	18,638	18,638	18,638
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,891,300</b>	<b>9,871,812</b>	<b>9,929,707</b>
<b>Student Transportation Expense</b>			
Salaries	2,673,959	2,802,921	2,878,477
Benefits	535,845	398,013	496,969
Supplies & Services	1,332,500	1,108,229	1,192,121
Non-Capital Furniture & Equipment	597,000	557,421	529,042
Building Operating Expenses	41,500	37,179	46,873
Communications	40,000	39,041	41,521
Travel	42,000	31,429	22,276
Professional Development	15,000	4,184	7,290
Contracted Transportation	60,000	124,731	41,469
Amortization of Tangible Capital Assets	885,671	718,038	761,165
<b>Total Student Transportation Expense</b>	<b>6,223,475</b>	<b>5,821,186</b>	<b>6,017,203</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	575,275	709,710	722,238
<b>Total Tuition and Related Fees Expense</b>	<b>575,275</b>	<b>709,710</b>	<b>722,238</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	130,000	199,536	164,673
Cost of Sales	985,000	916,498	870,526
Non-Capital Furniture & Equipment	20,500	49,016	5,787
School Fund Expenses	701,500	753,986	678,141
<b>Total School Generated Funds Expense</b>	<b>1,837,000</b>	<b>1,919,036</b>	<b>1,719,127</b>

**The Board of Education of the Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2025**

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	660,746	840,671	645,594
Program Support (Non-Teacher Contract) Salaries & Benefits	784,850	643,740	667,664
Transportation Salaries & Benefits	117,202	98,921	102,957
Instructional Aids	110,000	139,385	163,210
Supplies & Services	33,650	36,453	37,160
Non-Capital Furniture & Equipment	6,000	34,746	23,360
Building Operating Expenses	27,000	28,527	29,907
Communications	3,000	2,876	2,556
Travel	7,000	9,296	6,001
Professional Development (Non-Salary Costs)	8,000	24,877	7,599
Student Related Expenses	73,000	94,183	89,428
Contracted Transportation & Allowances	-	1,254	1,012
Amortization of Tangible Capital Assets	19,084	15,180	18,236
<b>Total Complementary Services Expense</b>	<b>1,849,532</b>	<b>1,970,109</b>	<b>1,794,684</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	381,098	549,902	357,397
Program Support (Non-Teacher Contract) Salaries & Benefits	-	(4,154)	150,197
Transportation Salaries & Benefits	246,913	248,347	258,120
Instructional Aids	-	-	97
Supplies & Services	307,600	375,652	368,307
Non-Capital Furniture & Equipment	50,000	29,768	36,351
Building Operating Expenses	3,000	3,282	4,705
Communications	3,500	3,203	2,434
Travel	-	228	664
Professional Development (Non-Salary Costs)	2,000	26,084	13,050
Student Related Expenses	-	3,532	15,125
Contracted Transportation & Allowances	-	-	7,977
Amortization of Tangible Capital Assets	58,742	32,278	51,980
<b>Total External Services Expense</b>	<b>1,052,853</b>	<b>1,268,122</b>	<b>1,266,404</b>



**The Board of Education of the Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2025**

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	140,000	39,450	187,334
Interest on Capital Loans	70,344	72,100	54,350
Interest on Other Long-Term Debt	-	61,095	-
<b>Total Interest and Bank Charges</b>	<b>210,344</b>	<b>172,645</b>	<b>241,684</b>
Contaminated Sites	-	-	61,221
<b>Total Other Expense</b>	<b>210,344</b>	<b>172,645</b>	<b>302,905</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>71,385,926</b>	<b>71,565,937</b>	<b>68,939,622</b>

The Board of Education of the Northwest School Division No. 203  
Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2025

Land		Land Improvements		Buildings		Buildings Short-Term		Buildings ARO		School Buses		Other Vehicles		Furniture and Equipment		Computer Hardware and Audio Visual Equipment		Computer Software		Assets Under Construction		2025		2024	
\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	
Tangible Capital Assets - at Cost																									
Opening Balance as of September 1																									
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	
Additions/Purchases																									
-		27,621		-		5,080		-		1,025,084		60,418		332,554		1,678,865		26,755		-		3,156,377		1,365,428	
Disposals																									
-		-		-		-		-		(759,513)		(165,981)		-		(402,008)		-		-		(1,327,502)		(1,906,053)	
Closing Balance as of August 31																									
1,277,500		2,823,801		93,896,852		2,535,065		1,350,681		14,328,189		1,935,886		5,723,645		5,529,788		1,607,283		-		131,008,690		129,179,815	
Tangible Capital Assets - Amortization																									
Opening Balance as of September 1																									
-		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	
Amortization of the Period																									
-		80,017		1,655,990		106,977		18,638		737,737		114,644		396,311		790,648		182,504		-		4,083,466		4,234,601	
Disposals																									
-		-		-		-		-		(759,513)		(165,981)		-		(402,008)		-		-		(1,327,502)		(1,906,053)	
Closing Balance as of August 31																									
N/A		2,021,297		59,839,092		1,133,319		907,996		10,111,353		1,773,792		4,412,972		3,695,555		1,584,330		N/A		85,479,706		82,723,742	
Net Book Value																									
Opening Balance as of September 1																									
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	
1,277,500		802,504		34,057,760		1,401,746		442,685		4,216,836		162,094		1,310,673		1,834,233		22,953		-		45,528,984		46,456,073	
Change in Net Book Value																									
-		(52,396)		(1,655,990)		(101,897)		(18,638)		287,347		(54,226)		(63,757)		888,217		(155,749)		-		(927,089)		(2,869,173)	
Disposals																									
Historical Cost																									
-		-		-		-		-		759,513		165,981		-		402,008		-		-		1,327,502		1,906,053	
Accumulated Amortization																									
-		-		-		-		-		759,513		165,981		-		402,008		-		-		1,327,502		1,906,053	
Net Cost																									
-		-		-		-		-		-		-		-		-		-		-		-		-	
Price of Sale																									
-		-		-		-		-		6,275		54,400		-		12,208		-		-		72,883		-	
Gain on Disposal																									
-		-		-		-		-		6,275		54,400		-		12,208		-		-		72,883		-	

Sch C

Closing costs of leased tangible capital assets of 3,366,377 (2024 - \$1,239,055) representing Computer Hardware and Audio Visual Equipment are included within the above amounts. Accumulated amortization of \$2,089,984 (2024 - \$991,244) has been recorded on these assets.

Buildings with a net book value of \$19,395,066 (2024 - \$3,875,343) include an asset retirement obligation for the removal and disposal of asbestos. (Note 8)

**The Board of Education of the Northwest School Division No. 203**

**Schedule D: Non-Cash Items Included in Deficit  
for the year ended August 31, 2025**

	2025	2024
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,083,466	4,234,601
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(72,883)	-
<b>Total Non-Cash Items Included in Deficit</b>	<b>4,010,583</b>	<b>4,234,601</b>

**The Board of Education of the Northwest School Division No. 203**

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2025**

	2025	2024
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(622,105)	1,700,003
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(326,705)	388,305
Increase in Liability for Employee Future Benefits	41,400	25,000
(Decrease) Increase in Deferred Revenue	(933,699)	1,090,405
Increase in Inventory of Supplies Held for Consumption	(74,627)	(766)
Increase in Prepaid Expenses	(97,592)	(22,069)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(2,013,328)</b>	<b>3,180,878</b>

## The Board of Education of the Northwest School Division No. 203

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2025

	August 31 2024	Additions during the year	Reductions during the year	August 31 2025
	\$	\$	\$	\$
				(Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Michif - Language	227,260	150,000	173,256	204,004
Michif - ELLP	-	20,000	10,312	9,688
Jordans Principle Funding		263,480		263,480
<b>Total Contractual Agreements</b>	<b>227,260</b>	<b>433,480</b>	<b>183,568</b>	<b>477,172</b>
<b>Jointly Administered Funds</b>				
School generated funds	1,120,782	48,618	-	1,169,400
<b>Total Jointly Administered Funds</b>	<b>1,120,782</b>	<b>48,618</b>	<b>-</b>	<b>1,169,400</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	2,328,635	1,977,710	1,098,245	3,208,100
Mental Health First Aid Training	7,376	10,900	15,688	2,588
<b>Total Ministry of Education</b>	<b>2,336,011</b>	<b>1,988,610</b>	<b>1,113,933</b>	<b>3,210,688</b>
<b>Total</b>	<b>3,684,053</b>	<b>2,470,708</b>	<b>1,297,501</b>	<b>4,857,260</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Student Scholarships	-	198,857	-	198,857
<b>Total curriculum and student learning</b>	<b>-</b>	<b>198,857</b>	<b>-</b>	<b>198,857</b>
<b>Facilities</b>				
Non School Buildings	-	646,930	-	646,930
<b>Total facilities</b>	<b>-</b>	<b>646,930</b>	<b>-</b>	<b>646,930</b>
<b>Transporation</b>				
Bus Fleet Renewal	-	500,000	-	500,000
<b>Total transportation</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>
<b>Total</b>	<b>-</b>	<b>1,345,787</b>	<b>-</b>	<b>1,345,787</b>
<b>Total Designated Assets</b>	<b>3,684,053</b>	<b>3,816,495</b>	<b>1,297,501</b>	<b>6,203,047</b>



**THE BOARD OF EDUCATION OF NORTHWEST SCHOOL DIVISION NO. 203**  
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## **1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Northwest School Division No. 203” and operates as “the Northwest School Division No. 203”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

## **2. SIGNIFICANT ACCOUNTING POLICIES**

Significant aspects of the accounting policies adopted by the school division are as follows:

### **a) Basis of Accounting**

These financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

### **b) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$ 1,152,500 (2024 - \$1,111,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$85,479,706 (2024 - \$82,723,742) 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 (2024 - \$1,350,681) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$nil (2024 - \$823,516) related to the settlement of the provincial teacher collective bargaining agreement with retroactive application to September 1, 2023.

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.

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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.

**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 provincial grants receivable and other receivables. Provincial grants receivable represent operating grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is



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authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Portfolio Investments** consist of 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).

**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
Leased capital assets	Lease term

\*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.

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**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.

**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 a 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.



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**g) Employee Pension Plans**

Employees of the school division participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**

The school division's employees participate in one of the following multi-employer defined benefit plans:

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**h) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. 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 considers

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the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**iv) Other (Non-Government Transfer) Contributions**

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

**i) Accounting Standard Not Yet in Effect**

The Public Sector Accounting Board has issued a new conceptual framework and reporting model. A conceptual framework is a coherent set of interrelated concepts underlying accounting and financial reporting standards. It prescribes the nature, function and limits of financial accounting and reporting. A reporting model establishes guidance on the presentation of general-purpose financial statements.

The school division will adopt both the conceptual framework and reporting model on September 1, 2026, and is in the process of evaluating the impact this will have on these financial statements. Prior period amounts will be restated to conform to the presentation requirements for comparative financial information.

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### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2025	2024
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
GICs - A Craig - RBC 5 in 1 GIC - Composed of 5 GICs with interest rates varying from 1.45-4.20% maturities varying from 2026-2030	\$ 85,250	\$ 85,250
Co-op Equity	121,144	116,701
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>206,394</b>	<b>201,951</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2025 Actual	2024 Actual
Governance	\$ 90,296	\$ 238,533	\$ -	\$ -	\$ 328,829	\$ 309,968
Administration	2,691,057	391,348	-	210,613	3,293,018	3,279,829
Instruction	40,903,190	4,054,869	-	1,253,411	46,211,470	43,597,557
Plant Operation & Maintenance	2,895,799	5,122,067	-	1,853,946	9,871,812	9,929,707
Student Transportation	3,200,934	1,902,214	-	718,038	5,821,186	6,017,203
Tuition and Related Fees	-	709,710	-	-	709,710	722,238
School Generated Funds	-	1,919,036	-	-	1,919,036	1,719,127
Complementary Services	1,583,332	371,597	-	15,180	1,970,109	1,794,684
External Services	794,095	441,749	-	32,278	1,268,122	1,266,404
Other	-	39,450	133,195	-	172,645	302,905
<b>TOTAL</b>	<b>\$ 52,158,703</b>	<b>\$ 15,190,573</b>	<b>\$ 133,195</b>	<b>\$ 4,083,466</b>	<b>\$ 71,565,937</b>	<b>\$ 68,939,622</b>

### 5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2025.

Details of the employee future benefits are as follows:



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	2025	2024
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.25%	4.00%
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%	2.70%
Expected average remaining service life (years)	11	11

<b>Liability for Employee Future Benefits</b>	<b>2025</b>	<b>2024</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,120,200</b>	<b>\$ 931,900</b>
Current period service cost	73,200	64,400
Interest cost	45,200	41,900
Benefit payments	(99,800)	(89,300)
Actuarial (gains) losses	(48,600)	171,300
<b>Accrued Benefit Obligation - end of year</b>	<b>1,090,200</b>	<b>1,120,200</b>
Unamortized net actuarial gains (losses)	62,300	(9,100)
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,152,500</b>	<b>\$ 1,111,100</b>

<b>Employee Future Benefits Expense</b>	<b>2025</b>	<b>2024</b>
Current period service cost	\$ 73,200	\$ 64,400
Amortization of net actuarial loss	22,800	8,000
<b>Benefit cost</b>	<b>96,000</b>	<b>72,400</b>
Interest cost	45,200	41,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 141,200</b>	<b>\$ 114,300</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

- i) **Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)**

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The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the school division's employees are as follows:

	2025			2024
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	367	2	369	384
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 3,108,790	\$ 8,253	\$ 3,117,043	\$ 2,867,611

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

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	<b>2025</b>	<b>2024</b>
Number of active School Division members	429	426
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	\$ 1,212,690	\$ 1,210,150
School Division contributions for the year	\$ 1,212,690	\$ 1,210,150
Actuarial extrapolation date	<b>Dec-31-2024</b>	<b>Dec-31-2023</b>
Plan Assets (in thousands)	\$4,090,806	\$3,602,822
Plan Liabilities (in thousands)	\$2,571,158	\$2,441,485
Plan Surplus (in thousands)	\$1,519,648	\$1,161,337

## 7. ACCOUNTS RECEIVABLE

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

	<b>2025</b>			<b>2024</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Grants Receivable	\$ 148,418	\$ -	\$ 148,418	\$ -	\$ -	\$ -
First Nation Tuition Receivable	386,157	-	386,157	90,907	-	90,907
Other Receivables	472,451	-	472,451	294,014	-	294,014
<b>Total Accounts Receivable</b>	<b>\$ 1,007,026</b>	<b>\$ -</b>	<b>\$ 1,007,026</b>	<b>\$ 384,921</b>	<b>\$ -</b>	<b>\$ 384,921</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2025</b>	<b>2024</b>
Accrued Salaries and Benefits	\$ 384,905	\$ 702,858
Supplier Payments	1,436,418	1,446,246
Liability for Asset Retirement Obligation	1,350,681	1,350,681
Accrued Audit Fees	25,824	24,748
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,197,828</b>	<b>\$ 3,524,533</b>

The school division recognized an estimated liability for asset retirement obligation of \$1,350,681 (2024 - \$1,350,681) for the removal and disposal of asbestos. The nature of the liability is an estimate of future costs related to remediation of asbestos in the school buildings. The assumptions used in estimating the liability include estimated future cost to remediate asbestos based on material type and related risks associated with the removal of the asbestos.



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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2025	2024
Capital Loan:	Innovation Credit Union Date of Maturity: July 31, 2034 Interest Rate: 5.63% Term: 120 Months Repayable in Monthly Blended Payments of \$14,599.36	\$ 1,225,768	\$ 1,328,860
		<b>1,225,768</b>	<b>1,328,860</b>
<u>Other Long-Term Debt:</u>			
Capital Leases:	CISCO Systems Capital Co. Date of Maturity: Sep 1, 2025 Rate Factor: 26.421% Term: 4 Installments/years Repayable in Annual Payments of \$168,343.04	-	168,343
	Lenovo-LBEL Date of Maturity: Jul 1, 2028 Rate Factor: 23.497% Term: 5 Installments/years Repayable in Annual Payments of \$97,568.75	249,143	332,190
	Lenovo-LBEL Date of Maturity: Jul 1, 2028 Rate Factor: 23.173% Term: 5 Installments/years Repayable in Annual Payments of \$108,488.16	351,887	-
	CISCO Systems Capital Co. Date of Maturity: Sep 1, 2029 Rate Factor: - Term: 5 Installments/years Repayable in Annual Payments of \$272,971.45	1,364,857	-
	Daimler Truck Financial Date of Maturity: Feb 28, 2030 Rate Factor: 8.55% Term: 12 Installments/years Repayable in Monthly Payments of \$3,993.68	161,401	-
	Daimler Truck Financial Date of Maturity: Aug 5, 2030 Rate Factor: 8.20% Term: 12 Installments/years Repayable in Monthly Payments of \$18,777.41	811,508	-
		<b>2,938,796</b>	<b>500,533</b>
<b>Total Long-Term Debt</b>		<b>\$ 4,164,564</b>	<b>\$ 1,829,393</b>

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<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>				
	<b>Capital Leases</b>		<b>Capital Loan</b>	<b>Total</b>
2026	\$	679,895	175,192	\$ 855,087
2027		679,895	175,192	855,087
2028		679,895	175,192	855,087
2029		596,847	175,192	772,039
2030		519,145	175,192	694,337
Thereafter		19,745	700,768	720,513
<b>Total</b>		<b>3,175,423</b>	<b>1,576,728</b>	<b>4,752,151</b>
Less: Interest and executory cost		236,627	350,960	587,587
<b>Total future principal repayments</b>	<b>\$</b>	<b>2,938,796</b>	<b>\$ 1,225,768</b>	<b>\$ 4,164,564</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Leases</b>		<b>Capital Loan</b>	
			<b>2025</b>	<b>2024</b>
Principal	\$	329,093	\$ 103,092	\$ 432,185
Interest		61,095	72,100	133,195
<b>Total</b>	<b>\$</b>	<b>390,188</b>	<b>\$ 175,192</b>	<b>\$ 565,380</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2024</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2025</b>
<b>Capital projects:</b>				
Hillmond Soil Remediation Capital Loan Revenue	\$ 4,609	\$ -	\$ -	\$ 4,609
<b>Total capital projects deferred revenue</b>	<b>4,609</b>	<b>-</b>	<b>-</b>	<b>4,609</b>
<b>Non-Capital deferred revenue:</b>				
Scholarships	194,464	52,943	48,550	198,857
Jordan's Principle	1,180,234	489,036	1,405,790	263,480
Tolko Nutrition Grant	10,132	-	5,379	4,753
Breakfast Program Donation	-	200	-	200
Playground Fundraising	26,336	2,798	18,956	10,178
<b>Total non-capital deferred revenue</b>	<b>1,411,166</b>	<b>544,977</b>	<b>1,478,675</b>	<b>477,468</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,415,775</b>	<b>\$ 544,977</b>	<b>\$ 1,478,675</b>	<b>\$ 482,077</b>

Hillmond Soil Remediation Capital Loan – Ministry prepayment  
Jordan's Principle – Educational Assistant



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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	ELIS	MICHIF	Other Programs	2025	2024
<b>Revenues:</b>						
Operating Grants	\$ 907,228	\$ 325,000	\$ 150,000	\$ 254,378	\$ 1,636,606	\$ 1,434,319
Fees and Other Revenues		-		500	500	550
<b>Total Revenues</b>	<b>907,228</b>	<b>325,000</b>	<b>150,000</b>	<b>254,878</b>	<b>1,637,106</b>	<b>1,434,869</b>
<b>Expenses:</b>						
Salaries & Benefits	898,802	130,021	137,778	416,731	1,583,332	1,416,215
Instructional Aids	26,005	5,318	6,855	101,207	139,385	163,210
Supplies and Services	14,973	-	7,441	14,039	36,453	37,160
Non-Capital Equipment	12,444	8,375	5,568	8,359	34,746	23,360
Building Operating Expenses	160	-		28,367	28,527	29,907
Communications	661	-		2,215	2,876	2,556
Travel	538	-	75	8,683	9,296	6,001
Professional Development (Non-Salary Costs)	4,119	434	3,291	17,033	24,877	7,599
Student Related Expenses	4,092	-	14,303	75,788	94,183	89,428
Contracted Transportation & Allowances	-	1,254		-	1,254	1,012
Amortization of Tangible Capital Assets	15,180	-		-	15,180	18,236
<b>Total Expenses</b>	<b>976,974</b>	<b>145,402</b>	<b>175,311</b>	<b>672,422</b>	<b>1,970,109</b>	<b>1,794,684</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (69,746)</b>	<b>\$ 179,598</b>	<b>\$ (25,311)</b>	<b>\$ (417,544)</b>	<b>\$ (333,003)</b>	<b>\$ (359,815)</b>

## 12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

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

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Summary of External Services Revenues and Expenses, by Program	Following Their Voices	Other Programs	2025	2024
<b>Revenues:</b>				
Operating Grants	\$ 283,096	\$ 977,464	\$ 1,260,560	\$ 1,100,347
Fees and Other Revenues	-	-	-	14,000
<b>Total Revenues</b>	<b>283,096</b>	<b>977,464</b>	<b>1,260,560</b>	<b>1,114,347</b>
<b>Expenses:</b>				
Salaries & Benefits	269,496	524,599	794,095	765,714
Instructional Aids	-	-	-	97
Supplies and Services	38	375,614	375,652	368,307
Non-Capital Equipment	-	29,768	29,768	36,351
Building Operating Expenses	-	3,282	3,282	4,705
Communications	-	3,203	3,203	2,434
Travel	87	141	228	664
Professional Development	23,012	3,072	26,084	13,050
Student Related Expenses	-	3,532	3,532	15,125
Contracted Transportation & Allowances	-	-	-	7,977
Amortization of Tangible Capital Assets	-	32,278	32,278	51,980
<b>Total Expenses</b>	<b>292,633</b>	<b>975,489</b>	<b>1,268,122</b>	<b>1,266,404</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (9,537)</b>	<b>\$ 1,975</b>	<b>\$ (7,562)</b>	<b>\$ (152,057)</b>

### 13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31, 2024	Additions during the year	Reductions during the year	August 31, 2025
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 46,456,073	\$ 3,156,377	\$ 4,083,466	\$ 45,528,984
Less: Liability for Asset Retirement Obligation	(1,350,681)	-	-	(1,350,681)
Less: Debt owing on Tangible Capital Assets	(1,829,393)	(2,767,356)	(432,185)	(4,164,564)
	<b>43,275,999</b>	<b>389,021</b>	<b>3,651,281</b>	<b>40,013,739</b>
<b>Designated Assets (Schedule F)</b>	<b>3,684,053</b>	<b>3,816,585</b>	<b>1,297,591</b>	<b>6,203,047</b>
<b>Unrestricted (Deficit)</b>	<b>(4,886,021)</b>	<b>318,814</b>	<b>-</b>	<b>(4,567,207)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 42,074,031</b>	<b>\$ 4,524,420</b>	<b>\$ 4,948,872</b>	<b>\$ 41,649,579</b>

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#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 13, 2024, and the Minister of Education on August 29, 2024.

#### 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, 2025, \$ 107,626 in vouchers were redeemed leaving a remaining balance of \$372,374. 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
<b>Future minimum lease payments:</b>			
2026	\$ 38,599	\$ 29,316	\$ 67,915
2027	38,599	-	38,599
2028	38,599	-	38,599
2029	38,599	-	38,599
2030	38,599	-	38,599
Thereafter	38,599	-	38,599
<b>Total Lease Obligations</b>	<b>\$ 231,594</b>	<b>\$ 29,316</b>	<b>\$ 260,910</b>

Included in the table above is an obligation for an agreement for a shop rental for Transition school that expires August 31, 2025, this agreement is renewed on an annual basis.

#### 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).



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**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, 2025, was:

<b>August 31, 2025</b>						
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>	
Grants Receivable - 2023-24 SEB	\$ 148,418	\$ -	\$ -	\$ -	\$ 148,418	
First Nation Tuition Receivables	386,157	\$ 1,764	\$ 1,925	\$ 1,762	\$ 380,706	
Other Receivables	217,414	3,197	43,162	-	171,056	
<b>Net Receivables</b>	<b>\$ 751,989</b>	<b>\$ 4,961</b>	<b>\$ 45,087</b>	<b>\$ 1,762</b>	<b>\$ 700,180</b>	

Receivable amounts related to GST and PST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances, budget practices, monitoring, and forecasting.

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

<b>August 31, 2025</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 3,197,828	\$ 1,847,147	\$ -	\$ -	\$ 1,350,681
Long-term debt	4,164,564	479,027	479,027	1,612,487	1,594,023
<b>Total</b>	<b>\$ 7,362,392</b>	<b>\$ 2,326,174</b>	<b>\$ 479,027</b>	<b>\$ 1,612,487</b>	<b>\$ 2,944,704</b>

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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 prime less 0.70% per annum 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, 2025.

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