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Northwest School Division #203

Annual Report 2013-14

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Northwest School Division #203
Laying the foundation for success
... one student at a time

525 5th Street West
Meadow Lake, Saskatchewan
Phone: (306) 236-5614
Fax: (306) 236-3922
E-mail: office@nwsd.ca
Website: <http://www.nwsd.ca>

Letter of Transmittal



Honourable [Don Morgan Q.C.]
Minister of Education

Dear Minister [Morgan]:

The Board of Education of [Northwest School Division #203] is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Doug Murray". The signature is fluid and cursive, with a large initial "D" and "M".

Doug Murray,
Chairperson

Highlights/Accomplishments

Northwest School Division has a lot to be proud of this year. Northwest staff has helped to create an environment to carry out our mission of laying the foundation for success. The vision of our division “One Student at a Time” is our focus for all decision making. Congratulations to everyone who contributed to our success in 2013-2014. Below are some of the highlights:

First Nations, Métis and Inuit Graduation Rates – The Northwest School Division graduation rate for self-identified FNMI students was considerably higher than the provincial average and we are proud of the fact that our staff and students will be working diligently to continue to improve the Northwest School Division’s FNMI graduation rate in the future.

Treaty Education - Treaty and Cultural Education has been a division-wide focus for a number of years in the NWSD. In 2013/14 we consulted with Elders, Meadow Lake Tribal Council, seven First Nations, Office of the Treaty Commissioner, Aboriginal Educational Partnership Consultant to fine-tune and enhance such initiatives as our Elders and Treaty Catalyst Teacher Training program, Student/Teacher Leadership and Cultural Camp, Ant-Racism/Anti-Oppressive workshops. These initiatives have gone a long way in developing strength based philosophies and cultural responsiveness among our students, staff and communities. The students and staff of the Northwest School Division would deeply like to thank the Elders and Aboriginal stakeholders/partners for sharing their patience, time, wisdom and contributions over the 2013/14 school year.

Newcomers’ Protocol — In recent years, the schools in Northwest School Division have welcomed many newcomers from all around the world. We anticipate that this trend will continue to grow as it reflects the demands of the growing industries in our corner of the province thus there is a need to develop a newcomer’s protocol for our division.

Literacy programs – Fountas and Pinnell assessment kits are being utilized division wide in grades 1-3. The accompanying levelled intervention kits are being used in conjunction with these assessment kits for students that are identified as reading below grade level.

Leadership Academy – Approximately 45 students take advantage of the opportunity to develop their leadership skills. This credit course is available to students throughout the division and is delivered through a unique format. The teacher travels to each of the high schools to work with the students involved. Then the group as a whole meet a least one every other month to work together for the complete day.

Teacher Mentorship program – First year teachers are provided with support as they embark on their career. Timely professional development and one on one support provided by learning coaches create collaborative opportunities to ensure success.

Lean efficiencies attained - In October 2013 Northwest School Division held a lean event with the division Maintenance department. As a result of the lean, the department has improved from completing maintenance service requests in 52.5 days in 2013 to 9.7 days by April of 2014. The maintenance department is on track to close over 3,000 service requests in 2014, which is up from 2,764 in 2013. Maintenance continues to work towards its ultimate goal of closing service requests in an average of seven days.

Introduction

[This annual report presents an overview of Northwest School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014. It provides a snapshot of the division, its governance structures, students, staff, programs, and facilities. It also includes results and analysis of a number of indicators that contribute to student success. In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list. Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.]



School Division Profile

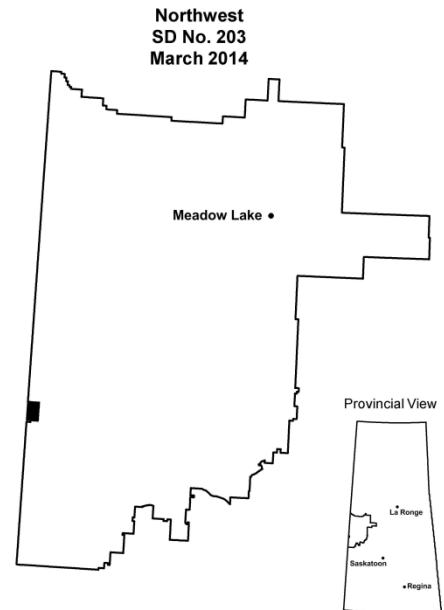
About Us

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

The Division is divided into eleven subdivisions for purposes of board representation. For a more detailed map of the Northwest School Division showing the eleven subdivisions and the major towns and highways, go to our website at www.nwsd.ca/subdiv.htm.

Much of Northwest School Division is rural, punctuated by several towns and one city, Meadow Lake, where the school division head office is located. Ten First Nations are located within the boundaries of Northwest School Division.

The economy of the Northwest area is mixed. Agriculture and forestry are the two driving forces in the northwest.]



Division Philosophical Foundation

Division Mission Statement: Laying the Foundation for Success

Division Vision Statement: One Student at a Time

Division Guiding Principles: We are committed to:

- 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.]

Program Overview

The schools of the Northwest offer instruction in all provincially required areas of study as well as in diverse selection of options. The division continues to incorporate renewed curricula as directed by the Ministry of Education. The NWSD board encourages and supports professional development activities. Considerable professional development is directed to assessment and evaluation in an effort to improve teacher instruction and student outcomes. Staff is encouraged to engage in professional learning to improve practice. In all schools curriculum outcomes are augmented by co-curricular and extracurricular activities.

Beyond the provincial curriculum, our schools offer a variety of other local learning opportunities including locally developed courses and distance learning opportunities. The Leadership Academy, anchored out of one of our smaller high schools, provides exemplary evidence of a creative approach to locally developed options where a credit course in Leadership is offered to approximately 45 students from across the division. Our students also take advantage of national programs made available to them such as Encounters Canada and the Forum for Young Canadians. Pre-Kindergarten programs are offered in five of our communities. Core French, French Immersion and Cree language instruction are provided in some of our communities.

In addition to regular programming, secondary students have access to Modified, Alternative and Functionally Integrated Programming. Schools in three communities offer transition programming for at-risk students or students who have been unsuccessful in navigating upper middle-years or secondary level programs without additional supports. These programs are placed strategically in the North, Central and South areas of the division to optimize access.

In addition, each school in the Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the Division's schools:

- Alternative programming for vulnerable students
- Core French instruction/second language
- English as an Additional Language programming
- French immersion programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning

Additional services and supports are offered to students and teachers by specialized School Division staff including:

- Learning Coaches
- Educational Psychologists
- Assessment Coordinator
- Career Counsellor
- Literacy Coach
- Speech and Language Pathologists
- Student Counsellors
- Wellness Coordinators
- School Embedded instructional facilitators

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School Division Planning

Northwest School Division #203 has a well-coordinated planning process which enables alignment of School Division priorities with all School Division planning activities.

Strategic Plan

On an annual basis, the Board of Education of Northwest School Division, together with senior administrative staff, meet to outline the school division's strategic plan for the following year. The Board's strategic plan for the Division provides overall direction for everything the Division does and serves as an anchor to ensure that all Division planning processes are in alignment. The strategic plan defines Northwest School Division's mission, vision and guiding principles – provided earlier in this annual report. In addition to these foundational elements, the strategic plan includes strategic directions, Board priorities, and key strategies to achieve board priorities.

Northwest School Division's strategic directions are:

- Direction #1: Stakeholder engagement and communication
 - Using the Tell Them From Me (TTFM) surveys for students, teachers and parents to collect information in an effort to gain insight from our stakeholders. Overall communication continues to be an area requiring attention. We have a communication officer in place to monitor and support communication initiatives.

- Direction #2: Data collection and analysis
 - Reading data was collected for all students from grades one to three using Fountas and Pinnell. This model allows us to benchmark and track the progress for each individual student and formed the basis of Response to Intervention (RTI) programming at the school level. Division reading, writing, and math screens were used to determine achievement levels. Planning was done to phase the division based screens out and implement newer data collection tools.

- Direction #3: Outcome based reporting
 - We piloted outcome based report cards in four grade 1-6 schools in the fall of 2014. Feedback was gathered and all grade 1-6 schools will be using outcome based reporting in the fall of 2014. Model schools were identified for determining readiness of outcome based reporting at the grade 7-9 level.

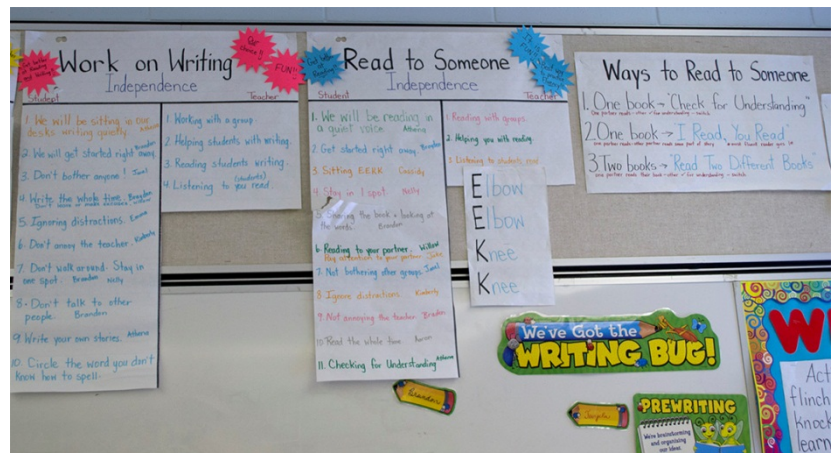
- Direction #4: LEAN initiatives
 - Lean efficiencies attained: In October 2013 Northwest School Division held a lean event with the division Maintenance department. As a result of the lean the department has improved in completing maintenance service requests. In 2014-2015 the lean initiative for Northwest School Division will be on transferring all internal forms to secure web based forms utilizing a module from Applitrak.

- Direction #5: Technology enabled learning
 - Our technology plan is ongoing. It is developed based on an interest in deploying technological devices in an efficient manner that most effectively impacts student learning. The early literacy phase was not completed this year and so will continue on into the 2014-2015 school year.

- Direction #6: Developing partnerships with community
 - All of our established partnerships continued during the 2013-2014 school year. We currently have strong partnerships with our health region, a number of First Nations communities, Northwest Regional College, KidSport and Multiworks to name a few. Moving forward, we are committed to maintaining and strengthening our current partnerships and look forward to forging new relationships with new community groups.

- Direction #7: Fiscally responsible decision- making
 - To make fiscally responsible decisions and comply with the ministry accounting procedures to be more transparent and accountable, the division has hired a procurement officer. His duties include managing and counting inventory and ordering on a larger scale.

Throughout 2013-14 Northwest School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, and Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward education outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.]



The School Division in the Community

Community and Parent Involvement

[Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. The schools in Northwest School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community. For example, Gateway School in Meadow Lake (a Grade 5-6 school) has a Community Registration Night. This event provides parents and community members with a “one stop shop” to register children for all their activities, clubs, recreational activities, etcetera for the upcoming year. In Paradise Hill School in Paradise Hill (a Kindergarten – Grade 12 school), it has become a tradition for the school to honour their grandparents by having a Grandparent’s Day; this day includes a lunch for the grandparents put on by the School Community Council, and performances put on by the elementary students. Following the performances, the grandparents visit the elementary classrooms, where students show them some of their school work and treat the grandparents to snacks and beverages. Furthermore, many of our schools offer hot lunch programs, which are run by parent volunteers. This allows parents to work with students and staff members and to become actively involved in their school community.]

Community Partnerships

[Northwest School Division and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students’ school experience is positive and successful. Northwest School Division partners with several of the First Nations within its boundaries to educate First Nations students in division schools. In one case, all of the students in Grades 5-12 residing on the First Nation are enrolled in division schools. Furthermore, individual schools work collaboratively with the other First Nations within our division boundaries to create smooth transitions for students residing on the First Nation and choosing to attend a division school.

Several schools in the division use an integrated services model in which they partner with Social Services and/or our health region to ensure that students’ physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, Maidstone High in Maidstone has partnered with the Prairie North Health Region and a Child and Youth worker has been assigned to the school one day per week to provide mental health counseling services to students in need.

Several schools in the division have partnered with local businesses. The purpose of these partnerships is to enrich students’ educational experiences and to help students connect what they learn at school to the world of work. Typically, the partner business provides job shadowing opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases the business may also sponsor school events. Students, for their part, may sing or dance at community events, volunteer at community events, and help to decorate business facilities for special times/seasons of the year.]

Governance

The Board of Education

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

The current Board was elected on October 24, 2012 to serve a four-year term. Board of Education members at August 31, 2014 are:

Subdivision 1	Mark Campbell
Subdivision 2	Terri Prete
Subdivision 3	Brian Gaboury (Vice-Chair)
Subdivision 4	Michele Rogers
Subdivision 5	Janice Baillargeon
Subdivision 6	John Anderson
Subdivision 7	Bill Cosh
Subdivision 8	Faith Graham
Subdivision 9	Doug Murray (Chair)
Subdivision 10	Barb Seymour
Subdivision 11	Jessica Piché

A list of the remuneration paid to all board members in 2013-2014 is provided in Appendix D.

Figure 1: Board of Education – August 31



Back Row: Faith Graham #8, Janice Baillargeon #5, Jessica Piché #11, Bill Cosh #7, Barb Seymour #10, Terri Prete #2, Michele Rogers #4
Front Row: John Anderson #6, Doug Murray #9, Brian Gaboury #3, Mark Campbell #1

School Community Councils

The Board of Education has established a School Community Council (SCC) for 23 of 24 schools in Northwest School Division.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2013-14 Northwest School Division scheduled two meetings in which 19 of 21 SCCs participated.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education.

School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.

- The advice the SCCs give to the Board of Education encompasses policies, programs, and educational service delivery.
- The advice the SCCs give to the school staff relates to the school's programs.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

All of the 21 SCCs in Northwest School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another. Students from seven of the First Nations within the Division's boundaries attend eleven different Division schools. Representatives of the appropriate First Nations are members of approximately nine the SCCs of these schools.



Our Students and Staff

Students

In 2013-14, 4615 students were enrolled with Northwest School Division. This is fewer students than in 2012-13 (4678 students) and in 2011-12 (4739 students). Student numbers have fluctuated slightly over the past few years. This past year the kindergarten enrolment made a significant jump and we are optimistic that this will continue to be the case in the years to come. We also anticipate many newcomers to the Northwest area from other parts of Canada and the world as industries in our part of the province continue to grow.

Figure 2: Enrolment by Grade – September 30

Students – Northwest SD

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	353	330	404
1	355	363	329
2	347	336	356
3	333	359	335
4	355	319	342
5	361	365	328
6	352	369	349
7	360	341	358
8	403	358	337
9	367	408	342
10	435	394	415
11	351	392	333
12	367	344	387
Total	4739	4678	4615

PreK Overall	124	140	155
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Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 3	105	111	168
	4 to 6	116	126	161
	7 to 9	177	180	195
	10 to 12	179	204	221
	Total	577	621	745
French Immersion	K to 3	51	50	46
	4 to 6	10	24	27
	7 to 9	0	0	0
	10 to 12	0	0	0
	Total	61	74	73
English as an Additional Language	1 to 3	–	18	7
	4 to 6	–	16	15
	7 to 12	–	13	21
	Total	–	47	43

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

Source: Ministry of Education, 2014

Métis and First Nations enrolment numbers have increased but this may be more to the self-declaration process and not necessarily an increase in Métis and First Nations population. The new student registration form includes a section *Student Ancestry – Self Declaration*. This section explains the reasons for requesting the information and families have been more willing to respond by completing the section.

The French Immersion programming continues to evolve as this past year it expanded to include grade 6.

Staff

Staff Profile - Northwest School Division is a large employer in the Northwest area and makes a significant contribution to the regional economy. The Division employs the full-time equivalent of 689.21 people. About half of these employees are teachers, the other half represent a wide range of occupations. The School Division needs educational assistants, clerical staff, information technology (IT) people, caretakers, bus drivers, accountants and other staff in order to provide a quality education for students of the Division. Figure 3 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 3: Northwest School Division Staff – 2013-14

Job Category	FTEs
Classroom teachers	312.50
Principals, vice-principals	20.38
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, learning coaches	176.05
Administrative and financial staff – e.g., clerks, accountants, Information Technology people, administrative assistants, clerks	28
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	37.28
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	108
Senior management team – chief financial officer, director of education, superintendents	7
Total Full-Time Equivalent (FTE) Staff	689.21

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2014.

Senior Management Team – The Director of Education, Mr. Duane Hauk, reports directly to the Board of Education. Five superintendents are responsible for teaching, learning, and curriculum. As of August 31, 2014 each superintendent is responsible for schools in the following communities throughout the Northwest School Division:

- Mr. Aaron Oakes – Hillmond, Lashburn (J. H. Moore Elementary and Lashburn High), Maidstone (Ratushniak and Maidstone High), Marsden, Marshall and Neilburg.
- Mr. Terry Craig – Dorintosh, Glaslyn, Rapid View (Green Acre), Meadow Lake (Gateway, Lakeview and Jubilee Elementary schools and Transition Place Education Centre).
- Ms. Jennifer Williamson – All Student Services Support teachers division wide.
- Mr. Darrell Newton – Edam (H. Hardcastle), Loon Lake (Ernie Studer), Meadow Lake (Carpenter High), Paradise Hill, St. Walburg and Turtleford.
- Mr. Davin Hildebrand – Goodsoil, Meadow Lake (Jonas Samson Junior High), and Pierceland.

Each of these superintendents work with the school-based administrators in their schools and with learning coaches located at head office.

The Chief Financial Officer, Mr. Charlie McCloud, is responsible for all the accounting and business functions of the division as well as school facilities and maintenance.

The Superintendent of Human Resources, Mr. Davin Hildebrand, is also responsible for routine management of human resources and for planning for future human resources needs. He is also responsible for the payroll and benefits portfolio.]

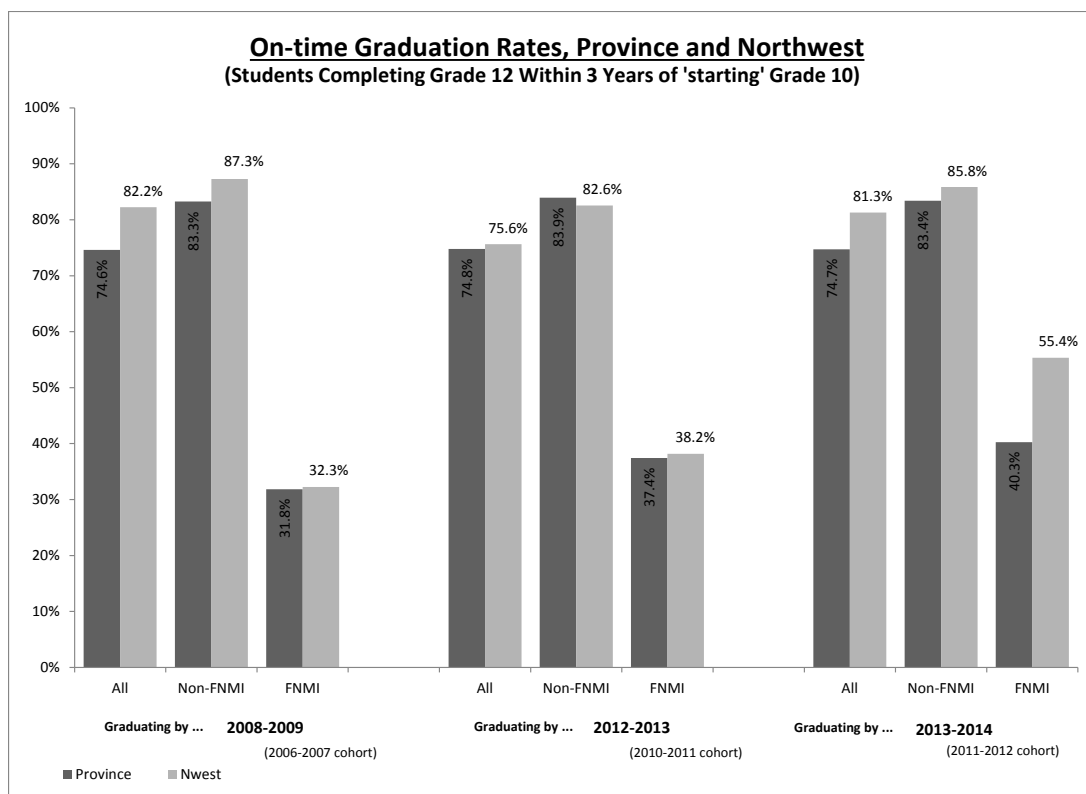
Indicators

Increased student literacy and achievement continues to be a priority for Northwest School Division. The indicators below illustrate student performance as informed by provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – The graduation rate for all Northwest students is at 81.3%. While this shows an increase over the previous year it is comparable to the graduation rates from the preceding years. First Nation Metis Northwest student graduation rates are significantly higher than last year. Overall graduation rates continue to be slightly above provincial averages while FNMI rates are significantly higher than those of the province. While our FNMI graduation rates have improved in the last year, there continues to be a gap between the graduation rates of FNMI students and non-FNMI students.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years



Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

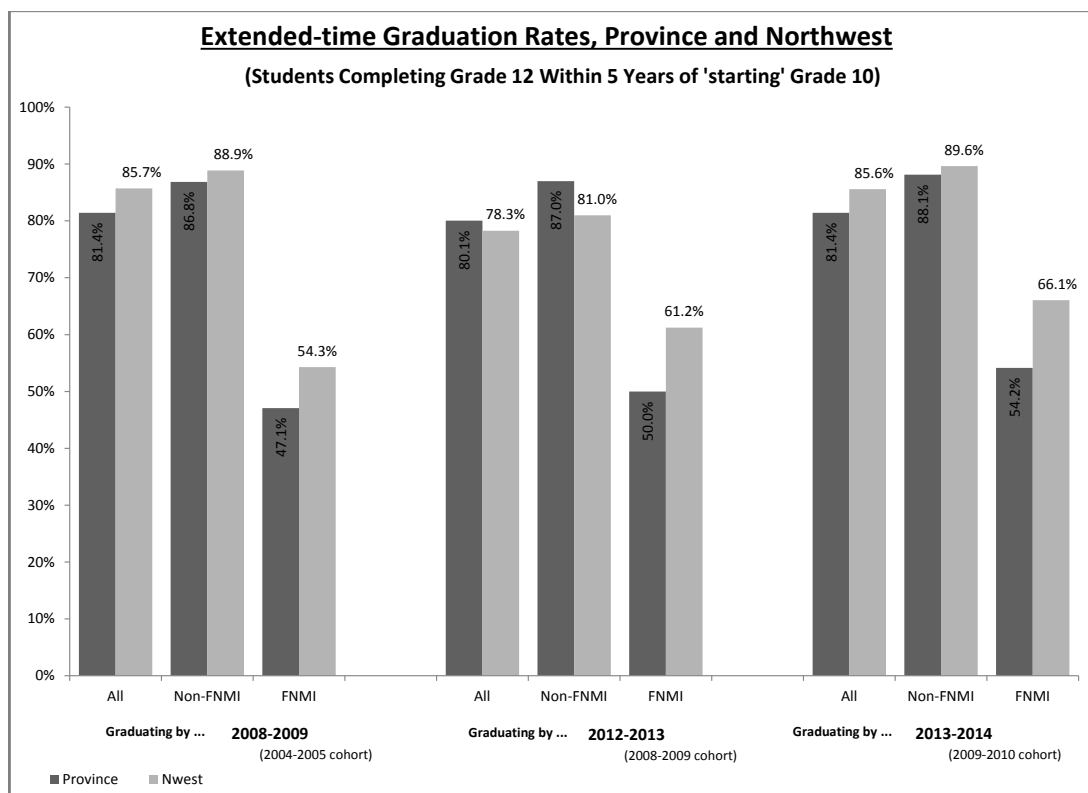
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014.

Five-Year Graduation Rates – [Some students need more time to complete all the courses necessary to graduate, and so they continue in school longer than three years after beginning Grade 10. The graduation rate increases when these extra years of schooling are considered. By June 2014, 85.6% of all Northwest students, 89.6% of non-FNMI student and 66.1% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. These numbers are slightly higher than last year but follow the pattern of the years previous. Northwest’s five-year graduation rate for all three groups of students shows the same pattern as the three-year graduation rate. Overall the Northwest School division graduation rates is slightly higher than the province, but there remains a considerable difference between FNMI student and non-FNMI student graduation rates. See Figure 5.]

Figure 5: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years



Note:

Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of ‘starting’ Grade 10 (and include those who graduate on-time).

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014.]

Average Final Marks

When registering for secondary level courses, students have many opportunities for choice.

In 2013-14, the average final marks for all Northwest students were similar to the provincial results in all subjects.

The average marks of Northwest's self-identified FNMI students were comparable to provincial results in virtually every course. There is still a noticeable difference between FNMI student and non-FNMI student average final marks. See Figure 6]

Figure 6: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Northwest SD	Province	Northwest SD	Province	Northwest SD
English Language Arts A 10	72.0	72.1	74.9	73.2	60.2	65.2
English Language Arts B 10	71.7	71.8	74.6	72.5	59.5	67.5
Science 10	70.6	70.1	73.9	72.3	57.1	57.0
Math: Workplace and Apprenticeship 10	71.1	72.8	74.6	74.3	57.8	61.3
Math: Foundations and Pre-calculus 10	70.7	67.5	72.9	69.4	58.5	56.1
English Language Arts 20	73.0	72.1	74.9	73.8	63.3	61.2
Math: Workplace and Apprenticeship 20	66.9	68.7	69.6	70.2	59.5	61.0
Math: Foundations 20	72.6	72.5	74.2	73.9	63.5	63.3

Note: Results for populations of 10 or fewer 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014.



Grade 7 to 10 Transitions

There are several critical points as students move through the Prekindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important. Figure 7 below shows that while a high percentage of Northwest students who begin grade 7 are still in school three years later, the proportion of FNMI students still in school three years later is slightly lower than the proportion of all students. Furthermore, the biggest decline in attendance appears to be from grade 7 to grade 8 for both groups of students. See Figure 7.]

Figure 7: Student Transitions Between Grades 7 and 10

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	385	358	391	94.8%	92.7%	95.9%	97.4%
Non-FNMI students	na	286	323	na	95.1%	97.5%	97.8%
FNMI students	56	72	68	85.7%	83.3%	88.2%	95.6%

Note:

Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade. Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014



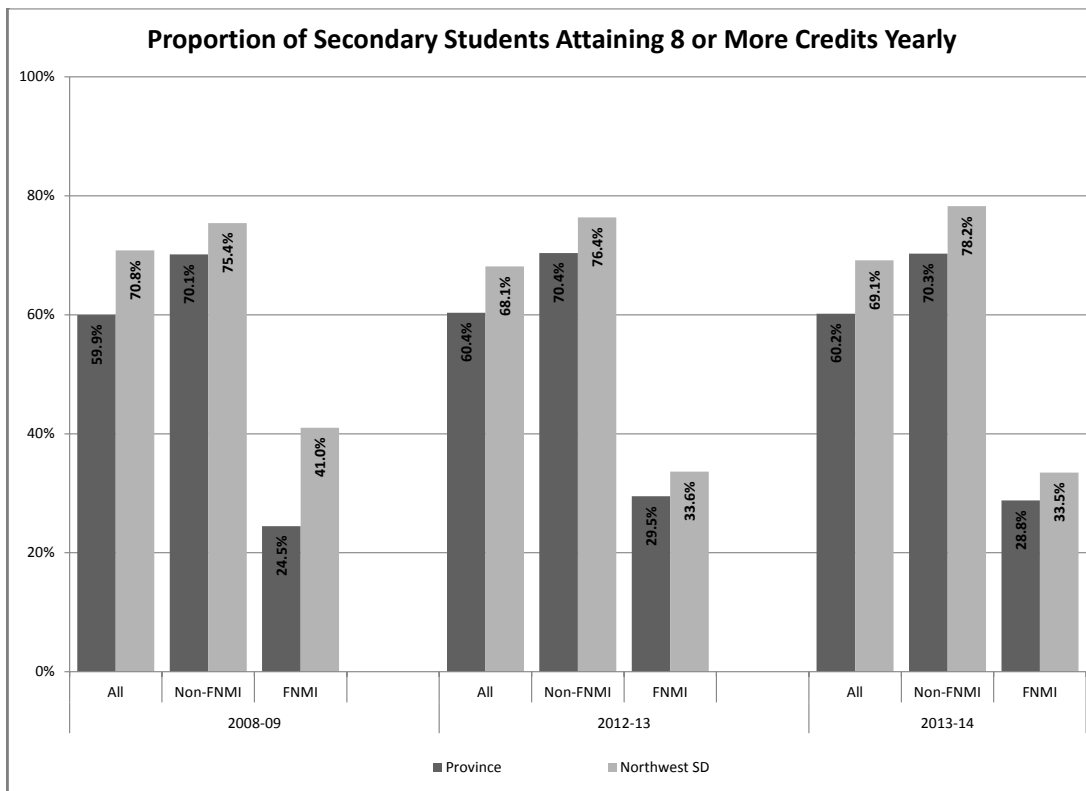
Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period upon beginning Grade 10, students must accumulate at least eight credits per year. In recent years, the provincial results have been relatively stable at just under 70% of all students attaining 8 or more credits per year.

In 2013-14 a greater proportion of Northwest students earned eight or more credits per year than their provincial counterparts. Northwest's self-identified FNMI students also did better than their provincial counterparts. Credit attainment by FNMI students continues to be much lower than the overall provincial average.

Credit attainment by Northwest students in comparison to the provincial results has remained constant.]

Figure 8: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



Note:

Proportions 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 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014.

Facilities and Transportation

Facilities

Northwest School Division's facilities include:

- Twenty-four schools located in 17 communities. See Appendix C for a list of schools. The average age of these schools is 44 years. The oldest school is 58 years old; the newest is 13 years old.
- The school division head office located in Meadow Lake. A new head office was built in 2010. The head office building is adequate in size for present needs.
- Two satellite offices - one located in Turtleford and one in Marshall. The Marshall office is attached to the Marshall School. Both offices are adequate in size for present needs.
- Two bus garages – one located in Turtleford and one in Meadow Lake. The bus garages are used for maintenance and repair of school division vehicles.
- Two maintenance shops – one located in Turtleford and one in Meadow Lake. The Meadow Lake shop is shared with Transportation.
- One Alternate School and storage compound located in Turtleford.

Population shifts within the area and gradually declining student enrolment in some communities mean that some schools are under-utilized. Three schools in the division are operating at less than 60 percent capacity. Other communities are showing growth with 5 schools at 95% or higher in capacity (two of which are 110% or greater).

Several schools in the Northwest School Division were modernized and/or renovated during 2013-14. A list of these infrastructure projects appears in Appendix E of this annual report along with the cost of each.

Northwest School Division pays careful attention to the maintenance of all schools in the Division. Minor repairs are done as needed and a painting schedule ensures that all schools are always fresh looking. All schools are cleaned every day and major cleaning such as washing of walls and refinishing of floors takes place during school breaks.



Student Transportation

Northwest School Division buses travel approximately 16,985 km per day. Two urban routes within the City of Meadow Lake transport K-12 students and two buses transport Pre-K children for both AM and PM classes. There are some students in the Northwest SD that are being transported to Lloydminster schools.

Northwest School Division operates its own transportation service and owns a fleet of approximately 145 buses of various sizes. The School Division also contracts out 4 bus routes. In addition, the School Division has a contract with Multiworks to provide transportation for students with special needs in the City of Meadow Lake.]

Figure 9: Student Transportation

Transportation Statistics

Number of students transported daily *	2692
In-town students transported (included in above)	166
Number of transportation routes	103
Number of buses	103
Kilometres travelled daily	16,952
Average age of bus	7 years
Capacity utilized on buses	70%
Average one-way ride time	30 min.
Longest one-way ride time	90 min.
Cost per student per year	\$ 2,092
Cost per kilometre travelled	\$ 353

* Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflect transportation of Northwest School Division's students.

Source: Bus Planner Software and Navision



Financial Overview

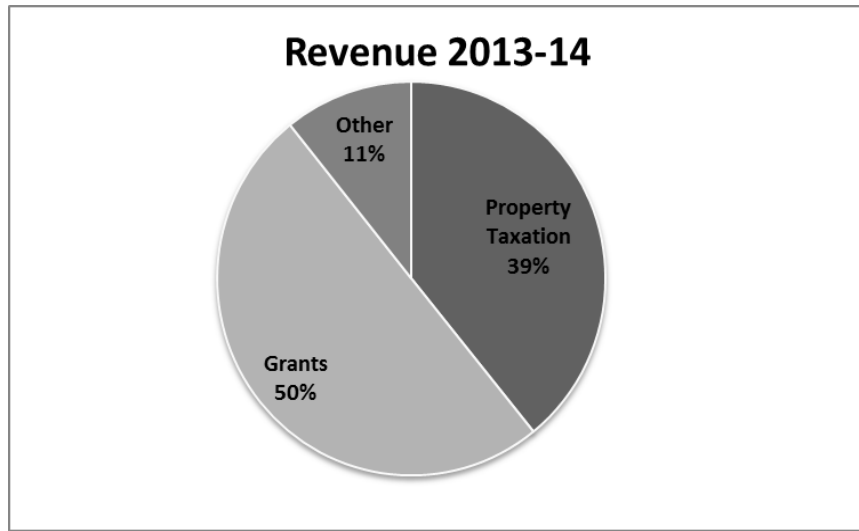
Revenue and Expenses

In 2013-2014, as in previous years, Northwest School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep. Transportation of students follows as a close third in expenditures

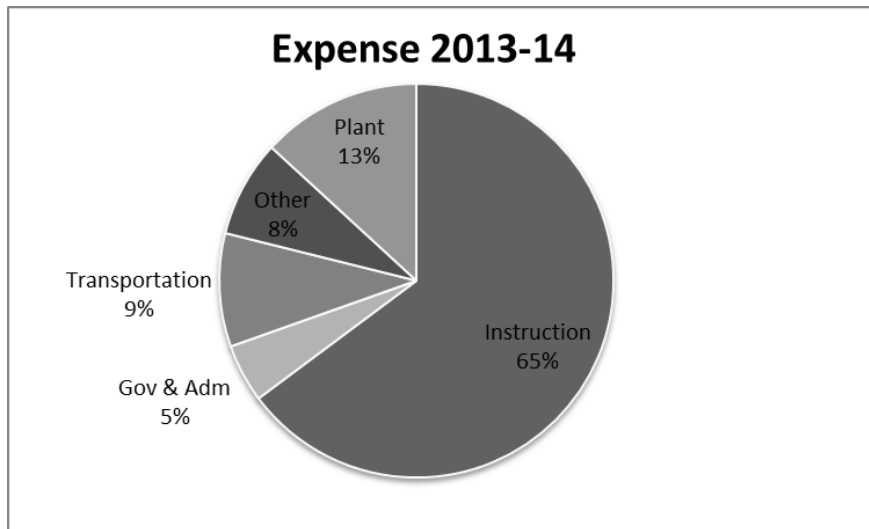
The largest single source of revenue was provincial grants, followed by property taxes.

Figure 10 below summarizes Northwest School Division's main categories of revenues and expenditures in 2013-14.]

Figure [10]: Summary of Revenue and Expenses – 2013-14



[]



Budget to Actual Revenue, Expenditures and Variances

Figure [11]: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014

	2014	2014	2013	Budget to Actual	Budget to Actual %	
	Budget	Actual	Actual	Variance Over / (Under)	Variance	Note
REVENUES						
Property Taxation	25,302,380	25,553,402	25,596,828	251,022	1%	
Grants	28,435,525	32,666,702	28,293,740	4,231,177	15%	1
Tuition and Related Fees	2,914,520	2,470,545	2,513,353	(443,975)	-15%	2
School Generated Funds	2,530,650	2,530,692	2,567,738	42	0%	
Complementary Services	965,155	1,162,238	991,779	197,083	20%	3
External Services	-	329,305	-	329,305	100%	4
Other	68,030	519,985	573,936	451,955	664%	5
Total Revenues	60,216,260	65,232,869	60,537,374	5,016,609	8%	
EXPENSES						
Governance	487,000	328,553	361,887	(158,447)	-33%	6
Administration	2,556,044	2,518,155	2,292,929	(37,889)	-1%	
Instruction	39,719,443	38,531,911	37,538,957	(1,187,532)	-3%	
Plant	8,119,488	7,824,045	8,053,184	(295,443)	-4%	
Transportation	6,005,575	5,535,607	5,664,823	(469,968)	-8%	7
Tuition and Related Fees	403,000	366,057	274,901	(36,943)	-9%	8
School Generated Funds	2,530,650	2,453,218	2,459,751	(77,432)	-3%	
Complementary Services	1,548,365	1,494,539	1,866,562	(53,826)	-3%	
External Services	-	329,305	-	329,305	100%	9
Other Expenses	113,063	85,675	126,526	(27,388)	-24%	10
Total Expenses	61,482,628	59,467,065	58,639,520	(2,015,563)	-3%	
Surplus (Deficit) for the Year	(1,266,368)	5,765,804	1,897,854			
Explanation for Variances (All variances that are greater than positive or negative 5% must be explained)						
Note	Explanation					
1	Includes capital grants that were not factored into budget.					
2	Reflects the actual students.					
3	Two additional pre-k programs added after budget was established.					
4	Change in accounting policy to reflect transportation of students to another school division.					
5	Due to playground donations.					
6	Due to expenditures coming in lower than expected.					
7	Due to reclassification of expenditures to external services.					
8	Reflects the actual students.					
9	Change in accounting policy to reflect transportation of students to another school division.					
10	Current interest charges were lower than anticipated due to positive cash balance in operating account.					

Appendix A: Management Report and Audited Financial Statements

[REDACTED]

Audited Financial Statements

[REDACTED]

Of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2014



Chief Financial Officer


Auditor

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

[REDACTED]

Management's Responsibility for the Financial Statements

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

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

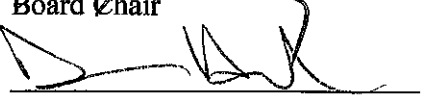
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

The external auditors, Dillon, Hillstead, Melanson CGA Prof Corp. conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Northwest School Division No. 203:



Board Chair



CEO/Director of Education



Chief Financial Officer

October 31st, 2014



INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Board of Education of Northwest School Division No. 203:

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, 2014, and the statements of operations and accumulated surplus from operations, statement of changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit included performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northwest School Division No. 203 as at August 31, 2014 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Meadow Lake, Saskatchewan
October 31, 2014

Dillon Hillstead Melanson C.G.A. Prof. Corp.

Dillon Hillstead Melanson CGA Prof Corp.
Chartered Professional Accountants

CERTIFIED GENERAL ACCOUNTANTS
Box 1257, 227 Center Street, Meadow Lake, Saskatchewan S9X 1Y9
Tel: 306-236-5675 • Fax: 306-236-4170
Toll Free: 1-877-211-8123

Cogent Business Consulting is a trademark of Dillon Hillstead Melanson C.G.A. Prof. Corp.

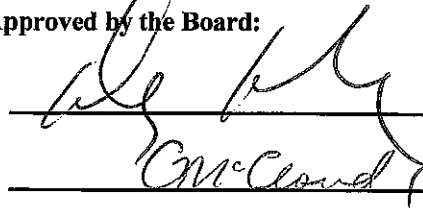
Northwest School Division No. 203
Statement of Financial Position
as at August 31, 2014


	2014	2013
Financial Assets		
Cash and Cash Equivalents	3,311,637	53,776
Accounts Receivable (Note 8)	18,634,909	17,463,758
Portfolio Investments (Note 4)	164,733	154,143
Total Financial Assets	22,111,279	17,671,677
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	4,039,894	1,977,409
Long Term Debt (Note 10)	3,383,175	1,052,343
Liability for Employee Future Benefits (Note 6)	703,900	643,300
Deferred Revenue (Note 11)	481,576	449,220
Total Liabilities	8,608,545	4,122,272
Net Financial Assets	13,502,734	13,549,405
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	58,505,744	53,403,465
Inventory of Supplies for Consumption	548,494	-
Prepaid Expenses	247,039	85,336
Total Non-Financial Assets	59,301,277	53,488,801
Accumulated Surplus (Note 14)	72,804,010	67,038,206

Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:





Chairperson

Chief Financial Officer

Northwest School Division No. 203
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2014

	2014	2014	2013
	Budget	Actual	Actual
REVENUES	(Note 15)		
Property Taxation	25,302,380	25,553,402	25,596,828
Grants	28,435,525	32,666,702	28,293,740
Tuition and Related Fees	2,914,520	2,470,545	2,513,353
School Generated Funds	2,530,650	2,530,692	2,567,738
Complementary Services (Note 12)	965,155	1,162,238	991,779
External Services (Note 13)	-	329,305	-
Other	68,030	519,985	573,936
Total Revenues (Schedule A)	60,216,260	65,232,869	60,537,374
EXPENSES			
Governance	487,000	328,553	361,887
Administration	2,556,044	2,518,155	2,292,929
Instruction	39,719,443	38,531,911	37,538,957
Plant	8,119,488	7,824,045	8,053,184
Transportation	6,005,575	5,535,607	5,664,823
Tuition and Related Fees	403,000	366,057	274,901
School Generated Funds	2,530,650	2,453,218	2,459,751
Complementary Services (Note 12)	1,548,365	1,494,539	1,866,562
External Services (Note 13)	-	329,305	-
Other Expenses	113,063	85,675	126,526
Total Expenses (Schedule B)	61,482,628	59,467,065	58,639,520
Operating Surplus (Deficit) for the Year	(1,266,368)	5,765,804	1,897,854
Accumulated Surplus from Operations, Beginning of Year	67,038,206	67,038,206	65,140,352
Accumulated Surplus from Operations, End of Year	65,771,838	72,804,010	67,038,206

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

Northwest School Division No. 203
Statement of Changes in Net Financial Assets
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	13,549,405	13,549,405	11,266,566
Changes During the Year:			
Operating Surplus (Deficit) for the Year	(1,266,368)	5,765,804	1,897,854
Acquisition of Tangible Capital Assets (Schedule C)	(5,822,874)	(8,413,257)	(2,584,097)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	83,141	405,198
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(33,161)	(316,310)
Amortization of Tangible Capital Assets (Schedule C)	3,403,711	3,261,000	2,858,758
Net Acquisition of Inventory of Supplies	-	(548,494)	-
Net Change in Other Non-Financial Assets	-	(161,703)	21,436
Change in Net Financial Assets	(3,685,531)	(46,671)	2,282,839
Net Financial Assets, End of Year	9,863,874	13,502,734	13,549,405

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

Northwest School Division No. 203
Statement of Cash Flows
for the year ended August 31, 2014

	2014	2013
OPERATING ACTIVITIES		
Operating Surplus for the Year	5,765,804	1,897,854
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	3,227,838	2,542,448
Net Change in Non-Cash Operating Activities (Schedule E)	274,093	(219,928)
Cash Provided by Operating Activities	9,267,735	4,220,374
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(8,413,257)	(2,584,097)
Proceeds on Disposal of Tangible Capital Assets	83,141	405,198
Cash (Used) by Capital Activities	(8,330,116)	(2,178,899)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(10,590)	(81,194)
Cash (Used) by Investing Activities	(10,590)	(81,194)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long Term Debt	2,541,641	1,121,201
Repayment of Long Term Debt	(210,809)	(68,858)
Cash Provided by Financing Activities	2,330,832	1,052,343
INCREASE IN CASH AND CASH EQUIVALENTS	3,257,861	3,012,624
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	53,776	(2,958,848)
CASH AND CASH EQUIVALENTS, END OF YEAR	3,311,637	53,776
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	3,311,637	1,456,018
Bank Indebtedness	-	(1,402,242)
CASH AND CASH EQUIVALENTS, END OF YEAR	3,311,637	53,776

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

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	25,302,380	25,108,974	25,742,548
Total Property Tax Revenue	25,302,380	25,108,974	25,742,548
Grants in Lieu of Taxes:			
Federal Government	-	85,120	144,173
Provincial Government	-	210,679	145,072
Other	-	15,965	14,547
Total Grants in Lieu of Taxes	-	311,764	303,792
Other Tax Revenues:			
Treaty Land Entitlement - Rural	-	-	6,464
House Trailer Fees	-	15,689	39,633
Total Other Tax Revenues	-	15,689	46,097
Additions to Levy:			
Penalties	-	127,106	160,850
Other	-	29,570	46,151
Total Additions to Levy	-	156,676	207,001
Deletions from Levy:			
Cancellations	-	(39,701)	(656,506)
Other Deletions	-	-	(46,104)
Total Deletions from Levy	-	(39,701)	(702,610)
Total Property Taxation Revenue	25,302,380	25,553,402	25,596,828
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	26,671,525	27,080,328	26,921,361
Other Ministry Grants	-	296,166	239,395
Total Ministry Grants	26,671,525	27,376,494	27,160,756
Other Provincial Grants	94,000	199,193	40,407
Grants from Others	175,000	7,787	180,160
Total Operating Grants	26,940,525	27,583,474	27,381,323
Capital Grants			
Ministry of Education Capital Grants	1,495,000	5,083,228	912,417
Total Capital Grants	1,495,000	5,083,228	912,417
Total Grants	28,435,525	32,666,702	28,293,740

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
Federal Government and First Nations	2,794,520	2,395,407	2,400,263
Individuals and Other	40,000	10,692	13,780
Total Tuition Fees	2,834,520	2,406,099	2,414,043
Transportation Fees	45,000	64,446	66,080
Total Operating Tuition and Related Fees	2,879,520	2,470,545	2,480,123
Capital Fees:			
Federal/First Nations Capital Fees	35,000	-	33,230
Total Capital Tuition and Fees	35,000	-	33,230
Total Tuition and Related Fees Revenue	2,914,520	2,470,545	2,513,353
School Generated Funds Revenue			
Curricular:			
Student Fees	147,000	152,522	127,802
Total Curricular Fees	147,000	152,522	127,802
Non-Curricular Fees:			
Fundraising	904,000	1,044,132	887,729
Grants and Partnerships	126,000	167,914	162,144
Students Fees	1,015,650	864,741	1,054,631
Other	338,000	301,383	335,432
Total Non-Curricular Fees	2,383,650	2,378,170	2,439,936
Total School Generated Funds Revenue	2,530,650	2,530,692	2,567,738
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	640,155	800,121	664,124
Other Ministry Grants	26,000	23,080	23,080
Other Provincial Grants	-	80,000	275,270
Federal Grants	211,000	190,075	-
Other Grants	25,000	-	245
Total Operating Grants	902,155	1,093,276	962,719
Capital Grants			
Ministry of Education Capital Grants	-	67,882	-
Total Capital Grants	-	67,882	-
Fees and Other Revenue			
Tuition and Related Fees	63,000	-	25,000
Other Revenue	-	1,080	4,060
Total Fees and Other Revenue	63,000	1,080	29,060
Total Complementary Services Revenue	965,155	1,162,238	991,779

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	-	329,305	-
Total Operating Grants	-	329,305	-
Total External Services Revenue	-	329,305	-
Other Revenue			
Miscellaneous Revenue	35,030	389,767	183,151
Sales & Rentals	3,000	14,534	8,183
Investments	30,000	82,523	65,932
Gain on Disposal of Capital Assets	-	33,161	316,670
Total Other Revenue	68,030	519,985	573,936
TOTAL REVENUE FOR THE YEAR	60,216,260	65,232,869	60,537,374

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Governance Expense			
Board Members Expense	117,000	98,388	86,562
Professional Development- Board Members	99,000	63,750	72,925
Advisory Committees	126,000	51,836	48,906
Professional Development - Advisory Committees	6,000	-	-
Elections	3,000	-	12,101
Other Governance Expenses	136,000	114,579	141,393
Total Governance Expense	487,000	328,553	361,887
Administration Expense			
Salaries	1,992,000	1,954,749	1,823,665
Benefits	215,964	215,094	170,635
Supplies & Services	66,800	64,895	102,290
Non-Capital Furniture & Equipment	12,000	5,583	14,933
Building Operating Expenses	43,000	53,333	45,072
Communications	38,000	39,840	35,003
Travel	103,000	57,583	8,960
Professional Development	40,000	48,553	15,652
Amortization of Tangible Capital Assets	45,280	78,525	76,720
Total Administration Expense	2,556,044	2,518,155	2,292,929
Instruction Expense			
Instructional (Teacher Contract) Salaries	27,551,000	27,771,843	27,308,044
Instructional (Teacher Contract) Benefits	1,406,215	1,431,387	1,415,312
Program Support (Non-Teacher Contract) Salaries	5,240,000	5,185,475	4,965,120
Program Support (Non-Teacher Contract) Benefits	935,980	916,401	860,337
Instructional Aids	1,400,604	1,109,936	1,036,262
Supplies & Services	516,604	489,107	376,737
Non-Capital Furniture & Equipment	449,000	105,752	169,901
Communications	103,900	115,107	129,031
Travel	130,000	214,466	243,574
Professional Development	975,897	353,679	359,797
Student Related Expense	321,000	241,019	213,955
Amortization of Tangible Capital Assets	689,243	597,739	460,886
Total Instruction Expense	39,719,443	38,531,911	37,538,957

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Plant Operation & Maintenance Expense			
Salaries	1,902,000	1,915,783	1,863,180
Benefits	406,928	432,384	413,562
Supplies & Services	23,700	248,002	6,501
Non-Capital Furniture & Equipment	66,000	21,740	4,887
Building Operating Expenses	3,860,000	3,286,324	4,051,815
Communications	17,000	19,284	18,177
Travel	115,000	108,766	99,035
Professional Development	30,000	3,587	4,973
Amortization of Tangible Capital Assets	1,698,860	1,788,175	1,591,054
Total Plant Operation & Maintenance Expense	8,119,488	7,824,045	8,053,184
Student Transportation Expense			
Salaries	2,627,800	2,589,398	2,643,109
Benefits	416,685	449,443	450,048
Supplies & Services	949,000	1,009,329	971,618
Non-Capital Furniture & Equipment	482,000	343,244	489,073
Building Operating Expenses	52,200	40,726	31,951
Communications	45,000	48,118	48,334
Travel	68,000	69,613	60,979
Professional Development	25,000	31,076	25,031
Contracted Transportation	375,000	198,601	221,975
Amortization of Tangible Capital Assets	964,890	756,059	722,705
Total Student Transportation Expense	6,005,575	5,535,607	5,664,823
Tuition and Related Fees Expense			
Tuition Fees	403,000	366,057	274,901
Total Tuition and Related Fees Expense	403,000	366,057	274,901
School Generated Funds Expense			
Supplies & Services	106,650	112,259	129,653
Cost of Sales	729,000	766,832	664,196
Non-Capital Furniture & Equipment	10,000	17,182	31,147
School Fund Expenses	1,685,000	1,556,945	1,634,755
Total School Generated Funds Expense	2,530,650	2,453,218	2,459,751

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	458,021	452,499	624,605
Program Support (Non-Teacher Contract) Salaries & Benefits	799,907	758,706	1,101,995
Transportation Salaries & Benefits	102,000	113,213	-
Instructional Aids	127,000	88,287	100,400
Supplies & Services	29,000	23,935	7,493
Non-Capital Furniture & Equipment	-	845	2,160
Building Operating Expenses	-	1,478	1,569
Communications	3,000	551	760
Travel	6,000	10,319	11,946
Professional Development (Non-Salary Costs)	5,000	5,718	3,324
Student Related Expenses	13,000	31,033	4,916
Amortization of Tangible Capital Assets	5,437	7,955	7,394
Total Complementary Services Expense	1,548,365	1,494,539	1,866,562
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	-	941	-
Transportation Salaries & Benefits	-	182,234	-
Supplies & Services	-	83,842	-
Non-Capital Furniture & Equipment	-	24,748	-
Communications	-	1,911	-
Professional Development (Non-Salary Costs)	-	82	-
Contracted Transportation & Allowances	-	3,000	-
Amortization of Tangible Capital Assets	-	32,547	-
Total External Services Expense	-	329,305	-

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	88,100	43,973	54,796
Interest on Debentures			
School Facilities	24,963	41,702	11,370
Total Interest and Bank Charges	113,063	85,675	66,166
Loss on Disposal of Tangible Capital Assets	-	-	360
Provision for Uncollectable Taxes	-	-	60,000
Total Other Expense	113,063	85,675	126,526
TOTAL EXPENSES FOR THE YEAR	61,482,628	59,467,065	58,639,520

Northwest School Division No. 203
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2014

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short term	Buses	Vehicles	Equipment	Audio Equipment	Software	Under Construction	2014	2013
Tangible Capital Assets - at Cost:												
Opening Balance as of September 1	1,307,440	1,614,163	82,732,881	405,965	10,229,337	1,104,526	2,004,126	1,627,932	-	983,194	102,009,564	109,501,681
Additions/Purchases	-	115,198	117,232	-	1,164,634	209,873	517,595	588,979	58,923	5,640,823	8,413,257	2,584,097
Disposals	-	-	-	-	(553,486)	(122,982)	(557,391)	(125,100)	-	-	(1,358,959)	(10,076,214)
Transfers to (from)	-	-	585,247	-	-	-	-	-	-	(585,247)	-	-
Closing Balance as of August 31	1,307,440	1,729,361	83,435,360	405,965	10,840,485	1,191,417	1,964,330	2,091,811	58,923	6,038,770	109,063,862	102,009,564
Tangible Capital Assets - Amortization:												
Opening Balance as of September 1	-	1,074,870	38,902,933	363,102	5,614,663	773,856	1,324,879	551,795	-	-	48,606,099	55,734,667
Amortization of the Period	-	60,549	1,665,759	6,467	756,356	150,353	191,369	418,362	11,785	-	3,261,000	2,858,758
Disposals	-	-	-	-	(553,486)	(73,002)	(557,391)	(125,100)	-	-	(1,308,979)	(9,987,326)
Closing Balance as of August 31	N/A	1,135,420	40,568,692	369,569	5,817,533	851,207	958,858	845,058	11,785	N/A	50,558,120	48,606,099
Net Book Value:												
Opening Balance as of September 1	1,307,440	539,293	43,829,948	42,863	4,614,674	330,670	679,247	1,076,137	-	983,194	53,403,465	53,767,014
Closing Balance as of August 31	1,307,440	593,941	42,866,668	36,396	5,022,952	340,210	1,005,473	1,246,754	47,138	6,038,770	58,505,744	53,403,465
Change in Net Book Value	-	54,649	(963,280)	(6,467)	408,278	9,540	326,226	170,617	47,138	5,055,576	5,102,280	(363,549)
Disposals:												
Historical Cost	-	-	-	-	553,486	122,982	557,391	125,100	-	-	1,358,959	10,076,214
Accumulated Amortization	-	-	-	-	553,486	73,002	557,391	125,100	-	-	1,308,979	9,987,326
Net Cost	-	-	-	-	-	49,980	-	-	-	-	49,980	88,888
Price of Sale	-	-	-	-	15,250	67,891	-	-	-	-	83,141	405,198
Gain on Disposal	-	-	-	-	15,250	17,911	-	-	-	-	33,161	316,310

Northwest School Division No. 203
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2014

	2014	2013
Non-Cash Items Included in Surplus / Deficit:		
Amortization of Tangible Capital Assets (Schedule C)	3,261,000	2,858,758
Net (Gain) on Disposal of Tangible Capital Assets	(33,161)	(316,310)
Total Non-Cash Items Included in Surplus / Deficit	3,227,838	2,542,448

Northwest School Division No. 203
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2014

	2014	2013
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	(1,171,151)	255,998
Increase (Decrease) In Accounts Payable and Accrued Liabilities	2,062,485	(474,968)
Increase in Liability for Employee Future Benefits	60,600	18,800
Increase (Decrease) in Deferred Revenue	32,356	(41,194)
(Increase) in Inventory of Supplies for Consumption	(548,494)	-
Decrease (Increase) in Prepaid Expenses	(161,703)	21,436
Total Net Change in Non-Cash Operating Activities	274,093	(219,928)

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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 funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government and agreed to by the board of education, although separate school divisions continue to have a legislative right to set their own mill rates. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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).

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

a) Adoption of New Public Sector Accounting (PSA) Standards

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 18 Accounting Changes.

b) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity. The school division reporting entity is comprised of all the organizations which are controlled by the school division.

c) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

d) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards requires 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 \$ 703,900 (2013 - \$ 643,300) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 25,553,402 (2013 - \$ 25,596,828) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$ 690,000 (2013 - \$ 750,000) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization as outlined in note 2 (g) because the actual useful lives of the capital assets may differ from their economic lives.
- prior years tangible capital asset historical costs and related amortization as outlined in note 2 (g) because the actual useful lives of the capital assets may differ from their economic lives.

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

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

e) 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 a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, bank indebtedness, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

All financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for 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 revenue or expense. 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.

f) 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 initial 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 taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other 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 authorized and any eligibility criteria have been met.

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

Portfolio Investments consist of GICs 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 (e).

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

g) 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 include land, land improvements, buildings, buildings short term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction.

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

Assets under construction are not amortized until completed and placed into service for use.

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Inventory of Supplies 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.

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

h) 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.

Short-Term Borrowings are comprised of bank indebtedness with initial maturities of one year or less and are incurred for the purpose of financing current expenses in accordance with the provisions of *The Education Act, 1995*.

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.

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

Liability for Employee Future Benefits represent 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. Actuarial valuations are performed periodically. An actuary valuation was performed in the current fiscal year.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

i) 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:

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

- 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). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

j) 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 revenues include the following:

i) Government Transfers (Grants):

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation:

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

iii) Fees and Services

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

iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity 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.

k) Statement of Remeasurement Gains and Losses

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$12,000,000 that bears interest at Royal Bank of Canada prime rate less 0.75% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by the board of education. This line of credit was approved by the Minister of Education on February 5th, 2013. There was no balance outstanding on this credit facility as of August 31, 2014 (August 31, 2013 - \$ 1,402,242 at an interest rate of 2.25%).

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

4. PORTFOLIO INVESTMENTS

Portfolio investments comprised of the following:

	2014	2013
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs - A Craig - RBC 5 in 1 GIC - Investment Date Feb 5/13 - 5 Year Term - Non-Redeemable - Interest Rate is 2.2%	\$ 85,250	\$ 85,250
<i>Co-op Equity</i>	79,483	68,893
Total portfolio investments reported at cost and amortized cost	\$ 164,733	\$ 154,143

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 70,600	\$ 257,952	\$ -	\$ -	\$ 487,000	\$ 328,553	\$ 361,887
Administration	2,169,842	269,786	-	78,525	2,556,044	2,518,155	2,292,929
Instruction	35,305,106	2,629,066	-	597,739	39,719,443	38,531,911	37,538,957
Plant	2,348,168	3,687,702	-	1,788,175	8,119,488	7,824,045	8,053,184
Transportation	3,038,841	1,740,707	-	756,059	6,005,575	5,535,607	5,664,823
Tuition and Related Fees	-	366,057	-	-	403,000	366,057	274,901
School Generated Funds	-	2,453,218	-	-	2,530,650	2,453,218	2,459,751
Complementary Services	1,324,418	162,166	-	7,955	1,548,365	1,494,539	1,866,562
External Services	183,175	113,583	-	32,547	-	329,305	-
Other	-	-	85,675	-	113,063	85,675	126,526
TOTAL	\$44,440,151	\$11,680,238	\$ 85,675	\$ 3,261,000	\$61,482,628	\$59,467,065	\$58,639,520

6. 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, severance benefits and retirement allowance/gratuity. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation and salary scale. 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.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Details of the employee future benefits are as follows:

	2014	2013
	Aug 31/2014	Aug 31/2013
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate	3.25%	3.25%
Discount rate	2.80%	3.50%
Inflation rate	2.25%	2.25%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2014	2013
Accrued Benefit Obligation - beginning of year	\$ 901,600	\$ 987,400
Current period benefit cost	72,900	79,200
Interest cost	33,500	27,200
Benefit payments	(65,400)	(112,500)
Actuarial gains / losses	97,100	(79,700)
Accrued Benefit Obligation - end of year	1,039,700	901,600
Unamortized Net Actuarial Losses	(335,800)	(258,300)
Liability for Employee Future Benefits	\$ 703,900	\$ 643,300

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 72,900	\$ 79,200
Amortization of net actuarial loss	19,600	24,900
Benefit cost	92,500	104,100
Interest cost on unfunded employee future benefits obligation	33,500	27,200
Total Employee Future Benefits Expense	\$ 126,000	\$ 131,300

7. 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) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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:

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	446	22	468	481
Member contribution rate (percentage of salary)	6.05%/10.0%	6.05%/10.0%	6.05%/10.0%	6.05%/10.0%
Member contributions for the year	\$ 2,258,661	\$ 53,680	\$ 2,312,341	\$ 2,332,151

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. In accordance with PSAB requirements, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Details of the MEPP are as follows:

	<u>2014</u>	<u>2013</u>
Number of active School Division members	396	381
Member contribution rate (percentage of salary)	8.15%	7.40%-8.15%
School Division contribution rate (percentage of salary)	8.15%	7.40%-8.15%
Member contributions for the year	\$ 888,724	\$ 819,961
School Division contributions for the year	\$ 888,724	\$ 819,961
Actuarial valuation date	<u>Dec-31-2013</u>	<u>Dec-31-2012</u> (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (in thousands)	\$ 186,314	\$ 140,648

8. ACCOUNTS RECEIVABLE

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

	<u>2014</u>			<u>2013</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 13,681,082	\$ 690,000	\$ 12,991,082	\$ 15,000,356	\$ 750,000	\$ 14,250,356
Provincial Grants Receivable	2,754,080	-	2,754,080	756,995	-	756,995
Other Receivables	2,889,747	-	2,889,747	2,456,407	-	2,456,407
Total Accounts Receivable	\$ 19,324,909	\$ 690,000	\$ 18,634,909	\$ 18,213,758	\$ 750,000	\$ 17,463,758

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	<u>2014</u>	<u>2013</u>
Accrued Salaries and Benefits	\$ 539,945	\$ 75,239
Supplier Payments	3,473,091	1,885,114
Accrued Audit Fees	17,589	17,056
Accrued Capital Loan Interest	9,270	-
Total Accounts Payable and Accrued Liabilities	\$ 4,039,894	\$ 1,977,409

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

10. LONG-TERM DEBT

Details of long-term-term debt are as follows:

		<u>2014</u>	<u>2013</u>
Capital Loan (1):	<i>Royal Bank of Canada</i> <i>Date of Maturity: April 30, 2018</i> <i>Interest Rate: 2.82%</i> <i>Term: 60 Months</i> <i>Repayable in Monthly Blended</i> <i>Payments of \$20,057</i>	\$ 856,596	1,052,343
		856,596	1,052,343
Capital Loan (2):	<i>Royal Bank of Canada</i> <i>Date of Maturity: June 26, 2019</i> <i>Interest Rate: 2.79%</i> <i>Term: 60 Months</i> <i>Repayable in Monthly Blended</i> <i>Payments of \$4,608</i>	249,793	-
		249,793	-
Capital Loan (3):	<i>Innovation Credit Union</i> <i>Date of Maturity: Jul 31, 2024</i> <i>Interest Rate: 3.63%</i> <i>Term: 120 Months</i> <i>Repayable in Monthly Blended</i> <i>Payments of \$13,398</i>	2,276,785	-
		2,276,785	-
Total Long Term Debt		\$ 3,383,175	\$ 1,052,343

Future principal repayments over the next 5 years are estimated as follows:

	Capital Loan (3)	Capital Loan (2)	Capital Loan (1)	Total
2015	\$ 79,689	\$ 48,938	\$ 237,659	\$ 366,285
2016	82,555	50,326	226,102	358,983
2017	85,749	51,762	232,662	370,174
2018	88,842	53,225	160,173	302,240
2019	92,121	45,542	-	137,663
Thereafter	1,847,829	-	-	1,847,829
Total	\$ 2,276,785	\$ 249,793	\$ 856,596	\$ 3,383,175

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
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Principal and interest payments on the long-term debt are as follows				
	Capital Loans		2014	2013
Principal	\$	210,809	\$ 210,809	\$ 68,858
Interest		32,516	32,516	11,370
Total	\$	243,325	\$ 243,325	\$ 80,228

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
Capital projects:				
Federal capital tuition	\$ 251,155	\$ 38,670	\$ -	\$ 289,825
Hillmond Soil Remediation Capital Loan Revenue	-	4,609	-	4,609
Total capital projects deferred revenue	251,155	43,279	-	294,434
Other deferred revenue:				
Scholarships	138,308	-	898	137,410
Technology Consortium	29,070	-	-	29,070
Playground Fundraising	18,446	20,662	18,446	20,662
Tuition	10,692	-	10,692	-
McDowell Grant	1,549	-	1,549	-
Total other deferred revenue	198,065	20,662	31,585	187,142
Total Deferred Revenue	\$ 449,220	\$ 63,941	\$ 31,585	\$ 481,576

12. 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 revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2014	2013
Revenue:				
Operating Grants	\$ 880,121	\$ 282,117	\$1,162,238	\$ 991,779
Total Revenue	880,121	282,117	1,162,238	991,779
Expenses:				
Salaries & Benefits	810,116	514,301	1,324,417	1,726,600
Instructional Aids	17,198	71,090	88,287	100,400
Supplies and Services	12,462	11,474	23,935	7,493
Non-Capital Equipment	509	336	845	2,160
Building Operating Expenses	-	1,478	1,478	1,569
Communications	491	60	551	760
Travel	4,680	5,639	10,319	11,946
Professional Development (Non-Salary Costs)	3,954	1,765	5,718	3,324
Student Related Expenses	1,037	29,996	31,033	4,916
Amortization of Tangible Capital Assets	-	7,955	7,955	7,394
Total Expenses	850,446	644,094	1,494,539	1,866,562
Excess (Deficiency) of Revenue over Expenses	\$ 29,675	\$ (361,977)	\$ (332,301)	\$(874,783)

The purpose and nature of each Complementary Services program is as follows:

Academic/Activity Coordinators provide noon-hour and after-school activities for students.

Addiction Counsellors provide addiction awareness and ensure that students with drug and alcohol addictions have a support system to help them recover and end their dependencies.

Alternative Education includes a number of approaches to teaching and learning other than mainstream or traditional education.

Behaviour Interventionists provide support to students who experience behavioural and developmental challenges.

Bridging Program provides alternate curriculum to meet specific student needs, while ensuring high-school graduation.

Wellness Coordinators proactively promote healthy choices and general wellness for students and provide support for students who are experiencing difficulties.

Nutritionist Education Assistant provides nutritional snacks and lunches to students.

Project ABLE focuses on Employment Readiness & Resources. This program assists up to 35 participants with significant barriers to self-sufficiency, community inclusion, and employment, prepare for and find employment opportunities.

Transition Program provides instruction to students who experience difficulty in a normal classroom setting.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
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Purchase of Academic Supplies required for After-School Programs, Elders, Mentorship, Early Reading Initiative, Physical Education, Music, Wellness, Literacy, and Nutrition.

13. 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 revenue and expenses of the External Services programs operated by the school division in 2014 and 2013:

Summary of External Services Revenues and Expenses, by Program	Other Programs	2014	2013
Revenue:			
Operating Grants	\$ 329,305	\$ 329,305	\$ -
Total Revenue	329,305	329,305	-
Expenses:			
Salaries & Benefits	183,175	183,175	-
Supplies and Services	168	168	-
Communications	1,911	1,911	-
Professional Development	82	82	-
Contacted Transportation & Allowances	111,422	111,422	-
Amortization of Tangible Capital Assets	32,547	32,547	-
Total Expenses	329,305	329,305	-
Excess (Deficiency) of Revenue over Expenses	\$ -	\$ -	\$ -

The purpose and nature of the External Services program is to provide transportation to schools within the City of Lloydminster for students who reside within the Northwest School Division boundary.

14. 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 from operations, as approved by the board of education, have been designated for specific future purposes including school generated funds & Preventative Maintenance and Renewal. These internally restricted amounts are included in the accumulated surplus from operations presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts, with the exception of the Federal Capital Reserves.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
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Details of accumulated surplus from operations are as follows:

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 53,403,465	\$ 5,102,279	\$ -	\$ 58,505,744
Less: Debt owing on Tangible Capital Assets	1,052,343	2,541,641	210,809	3,383,175
	52,351,122	7,643,920	210,809	55,122,569
PMR maintenance project allocations (1)	510,837	652,101	428,621	734,317
Internally Restricted Surplus:				
Other:				
School generated funds (2)	1,147,759	48,386	-	1,196,145
PreK projects (3)	-	6,089	-	6,089
	1,147,759	54,475	-	1,202,234
Unrestricted Surplus	13,028,488	2,716,402	-	15,744,890
Total Accumulated Surplus (Deficit) from Operations	\$ 67,038,206	\$ 11,066,898	\$ 639,431	\$ 72,804,010

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) School generated funds are monies raised by the school, or under the auspices of the school, through curricular and extra-curricular fees for the sole use of the school. The principal of each school, subject to the rules of the School Board, may raise, hold, administer and expand these funds for the purposes of the school. Only revenue and expenses of school generated funds controlled by the division are included in the statement of financial activities and fund balances. To be deemed as controlled, the school division must have the unilateral authority to cash balances of all school generated funds are included in the Statement of Financial Position.
- (3) PreK funding received within the year to be restricted for future prek projects.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 13, 2013 and the Minister of Education on August 23, 2013.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

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	2014	2013
Revenues:		
Ministry of Education	\$ 33,680,110	\$ 28,760,377
Ministry of Economy	206,826	-
Ministry of Health	500	-
SGI	160,308	-
Prairie North Reg Health	80,000	-
Councils of Ministers of Ed	21,634	-
	\$ 34,149,378	\$ 28,760,377
Expenses:		
Sask Power	\$ 734,467	\$ 749,304
Sask Tel	162,551	373,366
Sask Energy	393,451	381,885
North West Regional College	49,210	45,314
Sask Workers Compensation Board	119,539	108,905
Turtleford Agencies	117,453	108,535
Min of Finance	49,203	-
Multiworks Corporation	13,880	8,707
Sun West School Division	31,500	14,000
Good Spirit School Division	4,724	8,342
Lloydminster Public School Division	3,000	-
SGI	30,956	-
Saskatoon Public School Division	1,500	-
Living Sky School Division #202	800	-
Prairie South School Division #210	525	-
Other	1,976	23,609
	\$ 1,714,734	\$ 1,821,967
Accounts Receivable:		
Ministry of Education	\$ 2,754,080	\$ 756,995
	\$ 2,754,080	\$ 756,995
Accounts Payable and Accrued Liabilities:		
Sask Tel	\$ 50,236	\$ 1,697
North West Regional College	-	1,175
	\$ 50,236	\$ 2,872

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In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

- operating and capital lease obligations, as follows:

	Operating Leases	
	Gymnasium Rentals	Total Operating
Future minimum lease payments:		
2015	\$ 16,377	\$ 16,377
2016	16,377	16,377
2017	16,377	16,377
2018	16,377	16,377
2019	16,377	16,377
Thereafter	16,377	16,377
Total Lease Obligations	\$ 98,262	\$ 98,262

18. ACCOUNTING CHANGES

i) PS 3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division is:
 - directly responsible; or
 - accepts responsibility;
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the school division's 2014 financial statements.

ii) Accounting for Inventory of Supplies for Consumption

During the year, the school division changed its accounting policy with respect to the manner in which it accounts for inventory of supplies for consumption. In prior years, inventory of supplies were expensed as incurred. The school division now accounts for such transactions by capitalizing the cost incurred to acquire these inventories and expense them as they are utilized using the first in first out (FIFO) inventory costing method.

The school division believes the new policy is preferable as it provides a fairer presentation of the operational results and financial position of the school division. This change has been applied prospectively as the effect of the new accounting policy is not reasonably determinable for the cumulative effect of the change or for individual prior periods. Consequently, prior year comparatives have not been restated to reflect this revised accounting policy and comparisons between the current and prior fiscal years may not be meaningful.

The change in the accounting policy has resulted in an increase in inventory of supplies for consumption by \$548,494 (2013 - \$Nil) in the statement of financial position.

19. COMPARATIVE INFORMATION

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

20. 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.

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
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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; 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 accounts receivable at August 31, 2014 and August 31, 2013 was:

	August 31, 2014			August 31, 2013		
	Accounts Receivable	Allowance of Doubtful Accounts	Net of Allowances	Accounts Receivable	Allowance of Doubtful Accounts	Net of Allowances
Current	\$ 16,748,264	\$ -	\$ 16,748,264	\$ 15,916,073	\$ -	\$ 15,916,073
30-60 days	2,630	-	2,630	7,722	-	7,722
60-90 days	596,166	-	596,166	380	-	380
Over 90 days	1,977,849	690,000	1,287,849	2,289,583	750,000	1,539,583
Total	\$ 19,324,908	\$ 690,000	\$ 18,634,908	\$ 18,213,758	\$ 750,000	\$ 17,463,758

ii) Liquidity Risk

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

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

	August 31, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,039,894	\$ -	\$ -	\$ -
Long term debt	-	366,285	1,169,061	1,847,829
Total	\$ 4,039,894	\$ 366,285	\$ 1,169,061	\$ 1,847,829

Market Risk

The school division is exposed to market risks with respect to interest rates.

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NOTES TO THE FINANCIAL STATEMENTS
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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 \$12,000,000 with interest payable monthly at a rate of prime plus .75 %. 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, 2014 (2013 - \$1,402,242).

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

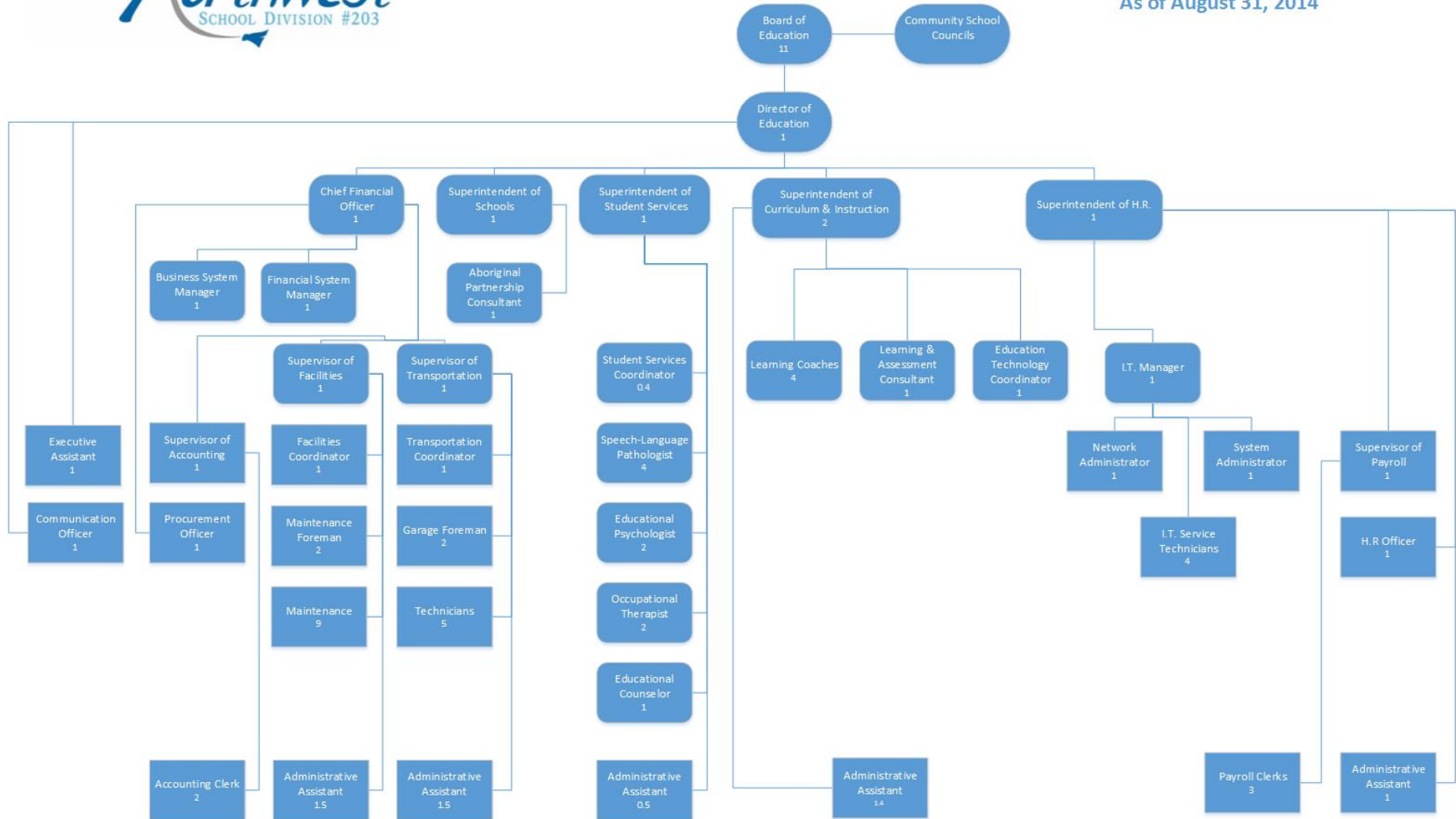
Appendix B: Organizational Chart, August 31, 2014

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Administrative Structure

As of August 31, 2014



Appendix C: School List

In Appendix C provide an alphabetical list of all the schools in the division, indicate the grades taught in each, and list the community in which each school is located.

Schools	Grades	Location
Carpenter High	10-12	Meadow Lake
Dorintosh Central	K-8	Dorintosh
Ernie Studer	K-12	Loon Lake
Gateway Elementary	5-6	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 Junior High	7-9	Meadow Lake
Jubilee Elementary	PreK-4	Meadow Lake
Lakeview Elementary	PreK-4	Meadow Lake
Lashburn High	7-12	Lashburn
Maidstone High	7-12	Maidstone
Marsden Jubilee	K-6	Marsden
Marshall	K-9	Marshall
Neilburg Composite	K-12	Neilburg
Paradise Hill	K-12	Paradise Hill
Pierceland Central	PreK-12	Pierceland
Ratuszniak Elementary	K-6	Maidstone
St. Walburg	PreK-12	St. Walburg
Transition Place Education Centre	8-12	Meadow Lake
Turtleford Community	PreK-12	Turtleford

Appendix D: Payee List

Northwest School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, business and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development**	Total
Anderson, John	3,155	1,491	2,627	5,122	12,395
Baillargeon, Janice	4,667	2,195	2,539	11,318	20,719
Campbell, Mark	3,908	1,912	1,955	2,032	9,807
Cosh, William	4,247	2,030	2,799	3,031	12,107
Gaboury, Brian	3,268	1,538	2,525	9,622	16,953
Graham, Faith	4,305	2,067	3,287	5,526	15,185
*Murray, Doug	6,934	3,283	2,992	12,677	25,887
Piché, Jessica	3,280	1,570	1,643	7,112	13,605
Prete, Terri	4,972	2,413	1,464	1,804	10,653
Rogers, Michele	5,008	2,419	1,810	5,033	14,270
Seymour, Barbara	4,907	2,402	1,230	557	9,096

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

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

Ackerman, Colleen	55,117	Bell, Meaghan	74,870
Ackerman, Greg	109,093	Bellin, Meghan	52,582
Adams, Eric	67,868	Benoit, Dawn M	87,289
Anderson, Eileen	84,233	Bensch, Leslie	58,972
Anger, Mark	60,359	Best, Allyson	83,411
Arnott, Bradley	83,548	Betker, Kelvin	84,228
Arnott, Kimberly	83,411	Biggart, Debbie	83,883
Atkinson, Rebecca	91,381	Bloom, Rebecka	76,966
Bailey, Penny	77,797	Bodnarchuk, Matthew	80,564
Bartee, Lori	93,832	Bodnarek, Ray	83,411
Becotte, Brennan	123,745	Bolton, Allan	55,093
		Bowerman, Dawn	82,387
		Brady, John	67,714
		Brett, Ian	91,674

Brietzke, Sandra	69,757	Doetzel, Lisa A	63,987
Brookes, Albert	91,378	Dolan, Anita	87,289
Brookes, Eleanor	58,922	Dorval, Jennifer	95,647
Brownrigg, June	67,108	Dufresne, Amanda	89,200
Brzovic, Jakob	64,798	Durocher, Amanda	63,953
Buhler, Tyson	66,389	Dyler, Brian	94,930
Burzynski, Ellen	87,289	East, Amy	82,497
Cadrain, Cherelle L	55,724	Edmonds, Edward	58,344
Campbell, Stephanie	67,646	Edwards, Bernice	58,922
Carlberg, Kendal	74,873	Eftoda, Derek	87,289
Carr, John	95,732	Eftoda, Seleste	50,672
Carr, Karen M	83,935	Eisel, Ashley	61,997
Carter, Jo-Anne	70,609	Elder, Jay	92,334
Carter, Tara	85,759	Elder, Marie	83,763
Cey, Emma	68,407	Ellis, Angela	101,539
Chammartin, Brandi Lin	72,389	Ellis, Christopher	104,293
Cheesman, Daniel	58,746	Ellis, Tanya	83,646
Chiverton, Kim G	99,352	Ens, Sherilyn	101,380
Chiverton, Marika	83,535	Erickson, Brande	76,506
Coleman, Angela	61,479	Erickson, Kathleen	63,546
Colley, Shana M	69,745	Esau, Pamela	70,108
Conkin, Erin	62,253	Falardeau, Felicia	55,458
Conlon, Jean	94,538	Farley, Gilmour	111,036
Conner, Tanya L	64,378	Fehr, Ruby	84,351
Corrente, Laura	66,623	Feil, David	71,427
Covey, Colin	92,495	Ferguson, Carol	58,922
Cox, Samantha	56,690	Feucht, Lois A	92,171
Craig, Terrance	153,973	Fisher, Beryl M	83,411
Crawley, Karen	86,656	Fishley, Kearstin	75,995
Csiki, Angela	58,111	Forbes, Todd	101,668
Cubbon, Judy	86,111	Formanek, Patti	83,646
Dahlen, Lindsay	83,646	Fortune, Terry	108,894
Dallyn, Cheyne	56,901	Foster, Casey	84,116
Dalrymple, Shawn	60,605	Franks, Judy	83,501
Danilkewich, Derek	69,604	Fransky, Scott	63,003
Daongam, Cally	60,013	Freyman, Brad	101,428
Dark, Garrett	54,198	Freyman, Jody	83,829
Daschuk, Kelly	83,411	Fry, Alison L	67,796
Day, Katherine	65,008	Gateley, Trevor A	69,388
De Montarnal, Darcy	86,864	Gelowitz, Calvin	55,171
Dekker, Betty	87,289	Gerow, Amanda	56,598
Deobald, Gary	84,161	Gerstenhofer, Lorraine S	92,817
Deobald, Trina	87,759	Gerwing, Kevin	78,864
Derenoski, Laurel	84,790	Gerwing, Megan	82,097
Di Giovanni, Samantha	58,367	Gerwing, Trevor	100,622
Doering, Tracy	87,406	Gibbs, Lucy	83,749

Goota, Brian	112,559	Johnson, Kendra	71,492
Gordon, Pamela	83,881	Johnston, Karen	62,684
Greves, Audrey	89,285	Johnstone, Karen	84,209
Gross, Greg	54,516	Jones, Christopher	60,501
Grundner, Michelle	83,006	Josuttis, Raymonde	93,799
Grupp, Matthew	79,504	Kaiser, Melanie	60,142
Guenther, Jason	77,512	Kakish, Alison	55,206
Guenther, Kathleen	87,598	Kalmakoff, Geraldine	82,601
Gunderson, Kaare	84,250	Kapiniak, Greg	77,132
Haacke, Geoffrey	87,289	Keen, Brent	92,166
Hadland, Jenny L	86,864	Kerr-Goodfellow, Debra	83,411
Halwachs, Zach	57,936	King, Danene	70,723
Hamm, Anita	83,411	Kirby, Karolyn	63,691
Handspiker, Todd	93,227	Kirilenko, Darla	83,411
Hansen, Jordan	71,907	Kirk, Catherine	83,565
Harbin, Carol	100,886	Klarenbach, Margaret	83,411
Harman, Kaitlin	71,868	Klarenbach, Marie	92,817
Harman, Linda	95,534	Knight, Brenda	95,647
Harrison, Brett	72,856	Kotzer-Milne, Christie	83,528
Hart, Shaun	75,543	Kozinski, Robert	83,763
Hauk, Duane	189,802	Kozloski, Caitlin	65,224
Helgeton, Fred	99,516	Krushelnitzky, Lindsay	72,400
Hemmelgarn, Danielle	59,660	Kurjata, Dawn	67,540
Henderson, Kristie	83,411	Lange, Tracy	83,411
Herbert, Orrie	67,398	Langley, Jennifer	83,094
Heritage, Ryan	78,402	Laternus, Kyle	68,802
Hermanson, Karlin	56,794	Lebedoff, Candace	62,841
Hetlinger, James	90,459	Lecuyer, Julie	57,873
Hicks, Charmaine	69,440	Lee, Michael J	101,663
Hildebrand, Davin	118,219	Leer, Darlene	67,576
Hildebrand, Michelle	69,939	Lejeune, Brad	58,344
Hill, Ashley	77,387	Leonardi, Casey	64,090
Hoekstra, Miranda	50,282	Lepitzki, Jessica	72,672
Hofer, Karen	91,863	Lewis, Stephanie	83,411
Holfeld, Brad	65,711	Leys, Jayson	66,227
Holmes, Susan	130,068	Livingston, Ashley	55,265
Howard, Sara	66,406	Lobb, Brian Jeffery	106,572
Hrysak, Susan	85,908	Lockwood, Laura	79,400
Huard, Micheline	83,881	Logan, Susan E	83,411
Huff, Leah L	83,259	Loncar, Mladen	95,546
Hunter, Robyn	83,411	Long, Lorne	83,456
Irving, Jacqueline	55,206	Long, Tracy	77,690
Irwin Craig, Wendy	51,220	Loomes, Nathan	74,637
Jansen, Stacey	69,955	Low, Kristen	60,882
Jardine, Ian	73,953	Ludwig, Cara	54,110
Jeannotte, Kirsten	52,874	Lumley, Pamela	87,399

Lundquist, Abby	71,187	Muskego, Gwen	83,411
Lundquist, Jillian	57,153	Mutch, Brenda	85,019
Lyonnais, Stephen	62,550	Mutch, Tyson	82,245
Macfarlane, Holly-Anne	67,073	Muzyka, Adele	73,495
Mackey, Christopher	93,757	Neilmeyer, Jacalyn	95,857
Macnab, Cindy	91,381	Nelson, Colleen	99,163
Macnab, Lorna	83,528	Nelson, Larry	55,093
Macnab, Shelly	83,411	Newport, Margaret	84,116
Maertz, Teralyn	60,143	Newton, Darrell	153,973
Maier, Alvin M	94,758	Newton, Kathy	87,076
Mannix, Meagan	60,163	Nordell, Darren	97,552
Markevich, Patricia	90,378	Novak, Lori	59,283
Marsh, Carolyn	50,079	Oakes, Aaron	153,973
Marsh, Trent	60,650	O'Hare, Leonard	67,917
Marshall, Debra	87,759	Olson, Michael	76,294
Martin, Christopher	83,016	Oosterom, Scott	72,989
Martin, Dale	96,818	Orenchuk, David	55,350
Martin, Erin	77,860	Osborne, Gwen	84,839
Mccloud, Charles	161,710	Ouellette, Denis	55,091
Mckeil, Rick	92,176	Palenchuk, Cheryl	83,646
Mckerchar, Cindy	84,454	Paramchuk, Kendra	70,612
Mclauchlan, S. Jane	84,186	Parker, Ian	60,431
Mcninch, Carmela	89,524	Parkinson, Chelsey	64,116
Mcninch, Valerie	61,084	Parrill, Roland	92,141
Measner, Desiree	64,116	Pavka, Ian	67,770
Medway, James	62,173	Paylor, Craig	84,468
Mee, Joyce C. C	83,411	Paylor, Curtis	87,350
Megyesi, Keith	67,780	Paylor, Dawn M	107,397
Miazga, Amanda	83,781	Pearson, Andrea	83,411
Michel, Dale	67,581	Pearson, Daryl	98,837
Mierau, Tana	82,387	Peasley, Carmen	75,685
Millie, Douglas	77,226	Pero, David	109,710
Milne, Douglas	91,460	Pethick, George	92,299
Mirasty, Gary	87,677	Petley, Katie	57,005
Mischuk, Desiree	58,611	Petz, Dion	83,535
Mitchell, Carol	87,289	Pickett, Michelle	70,583
Mitchell, Scott	63,531	Plant, Brent	83,411
Moore, Darcy	87,289	Plant, Susan	106,012
Moore, Russell	91,864	Pockrant, Amanda	81,251
Morgan, Lisa	93,370	Pollard, Brenda N.	51,028
Morris, Brody	62,971	Pollock, Brenda	63,247
Morton, Daylene	74,168	Powell, Allison	64,846
Morton, Meghan	58,715	Powell, Dean	88,539
Moss, Tyson	58,507	Preddy, Jacqueline	76,790
Murphy, Jeremy	59,520	Pylot, Debra	83,411
Murray, Debbie	64,763	Quesnelle, Matthew	58,680

Quinn-Rogers, Laura	87,289	Thompson, Jodie	50,970
Quintal, Leah	61,906	Thompson, Robert	79,105
Radford, Michael	69,716	Thompson, Scott	88,067
Range, Nancy	89,864	Thomson, Carrie	91,609
Rawlake-Cattell, Trisha	83,411	Thornton, Olivia	59,355
Rawlake-Parker, Racquel	93,802	Tindall, Chantel	77,254
Reinhardt, Sheralee	83,411	Tough, Robert	110,501
Renwick, Kathryn	94,587	Tourigny, Kelsey	58,978
Rideout, Cory	141,557	Tourigny, Michael	83,774
Rideout, Michelle	85,458	Treptow, Cheryl	87,289
Rinas, Robert	73,670	Tupper, Marie	83,411
Ripka, Shane	68,425	Turnbull, Paula	83,456
Ross, Ellen	58,344	Turnbull, Steven	107,807
Rudolph, Colin	62,338	Vanderhook, Tracy	55,091
Rutley, Kenneth Eric	79,511	Varjassy, Gerry S	83,528
Sauer, Margot	83,411	Vereschagin, Deb	107,543
Scrivener, Melissa	63,382	Vidal, Jeff	68,241
Shakotko, Jesse	99,977	Villeneuve, Brad	78,435
Shepherd, Cole R	62,934	Volk, Tyson	74,761
Shewchuk, Chris	67,594	Walso, Jeffrey S	65,049
Sieben, Leslie	83,411	Waterman, Carla	87,994
Sklapsky, Sarah	60,348	Waterman, Larry	111,960
Skopyk, Susan E	83,411	Weber, Melvin	55,491
Slugoski, Dexter	92,052	Wells, Melanie	63,906
Smith, Gina	71,436	Wheler, Donald	62,050
Snodgrass, James	116,887	Whiting, Crystal M	58,228
Sonntag, Rita	56,274	Whittle, Gordon	68,797
Speirs, David	92,344	Wiebe, Jodine	88,229
Speirs, Rhonda	83,411	Wiebe, Renee	61,207
Spence, Shaun R	74,437	Willard, Joshua	64,561
Spencer, Jenna	68,628	Williams, Janet	60,074
Sperling, Carmen	83,881	Williamson, Jennifer	148,473
Starnes, Richard	94,711	Wilson, Jean	83,411
Stein, Jason	90,725	Witt, Barbara	83,411
Stephenson, Cheryl	83,411	Wolff, Jessica	62,974
Stevenson, Candice	73,975	Worman, Diana	109,907
Stewart, Robert	105,985	Worman, Wade	83,955
Stoebich, Janelle	63,256	Wright-Grasby, Jillian	65,887
Striga, Susan	83,528	Young, Krista	65,785
Stuart, Samantha	60,757		
Tarvit, Danielle	64,321		
Tasa, Michelle	81,785		
Taves, Lee	79,238		
Taves, Trevor	78,785		
Taylor, Jacquie	103,022		
Tether, Moira	83,534		

Transfers

Listed are names and amounts of organizations who received payments which total \$50,000 or more.

Flying Dust First Nation	186,428
Makwa Sahgaiehcan First Nation	130,419

Supplier Payments

Listed are names and amounts of suppliers who received payments which totalled \$50,000 or more.

101033329 SK LTD	189,209
Ameresco	127,760
AODBT Architecture Interior	294,972
Bar Engineering	55,176
Bee-J's Stationers Inc.	81,829
Bettschen, Edward	76,008
Borschowa, Craig	142,508
CDI Computer Dealers Inc.	253,163
CDW CANADA INC.	135,956
Century Roofing & Sheet Metal	97,031
Dell Canada Inc.	110,170
Denham Chrysler	102,203
Diamond International Trucks2	99,261
Dj'S Driving School	71,898
Edline, LLC D/B/A	68,191
Gas Solution Inc.	73,700
Gory's Excavating & Trenching	98,313
Hancock Petroleum Inc.	183,994
Husky	73,165
IBM Canada Ltd.	114,100
Hill, Dave	54,539
J J Lamon Inc.	52,961
Kessler, Richard	106,740
Keycon Enterprises Ltd.	176,320
Kor Alta Construction Ltd	4,452,122
Lloydminster Co-op	203,607
Loch Brother's Mechanical	85,904
Marsh Candad Limited	325,017
Meadow Lake Co-op	289,932
Medius Restoration Services	82,267

Municipal Employee's Pension	886,975
Open Door Technology Inc.	58,005
P Machibroda Engineering Ltd	52,989
Pearson Education Canada	208,031
Prosser, Ken & Pat	57,788
Receiver General	2,166,453
RMIS - Roof Management &	59,232
Ron's Plumbing and Heating	70,408
Sask Eenergy	393,451
Sask Power	730,512
Sask School Boards Asso.	371,689
Sask Tel	162,551
Sask Workers' Compensation BD	119,539
Saskcon	313,700
Shanahan's Building Products	54,238
Sheppard Bus Lines	108,158
Studer Contracting	90,020
Supreme Office Products	61,740
Tlc Driving School	87,900
Toshiba Business Solutions	106,276
Tradewest Equipment Ltd.	66,888
Turtleford Agencies	117,453
Turtleford Co-op Assoc.	285,361
Unisource Canada, Inc.	90,126
US Bank National Association	1,141,583
Western Canada IC Bus Inc	770,947

Other Expenditures

Listed are names and amount who received of payments which total \$50,000.

Municipal Employee's Pension	886,975
Northwest Local Teachers Assoc	61,759
Receiver General	9,166,136
Sask School Boards Asso.	321,012
Sask Teachers Federation	3,053,123
Teachers Superannuation Comm	59,673
Teachers Superannuation Fund	53,680

Appendix E: Infrastructure Projects

<i>School</i>	Project	Details	2013-14 Cost
Hillmond	New Gym	Construct a new gymnasium to replace old unit that has major health and safety concerns.	WIP \$5,449,743.11
Hillmond	Soil Remediation	Discovered contaminated soil in foot print of new gymnasium that needed to be removed prior to construction	\$359,039

