



**Northwest School Division No. 203**

**2021-22 Annual Report**

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## School Division Contact Information

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

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## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Northwest School Division #203 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Northwest School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Glen Winkler". The signature is fluid and cursive, with a distinct loop at the end.

Glen Winkler, Board Chair

## **Introduction**

This report provides information about Northwest School Division in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2021-22 which was supported by contingency funding.

# 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 Board of Education members at August 31, 2022 are:

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

A list of the remuneration paid to all board members in 2021-22 is provided in Appendix A.

## School Community Councils

The Northwest School Division (NWS D) believes in promoting a community approach to education. The Board of Education has worked with the 20 communities within its boundaries to develop School Community Councils (SCC) and has established a SCC for 22 of 24 schools – the Virtual School and Transition Place do not have SCCs. SCCs were all active in 2021-22 despite the COVID-19 pandemic. Most SCCs were able to maintain a level of activity with some limitations. Meetings were held online when necessary and events were kept to a minimum. Spring 2022 allowed for many more events to start taking place, as well as in-person meetings.

SCCs with secondary students in their schools are encouraged to have representation from this population but it has been recognized that there has been more limited participation since the start of the COVID-19 pandemic. Student engagement on SCCs will be assessed and SCCs will plan to recruit and engage students in their work.

The NWS D has students from all 10 First Nations communities within the division’s boundaries and these students are attending 16 different schools in the division. All schools have students with Indigenous ancestry attending; therefore, Indigenous representation is encouraged for all SCCs. Indigenous SCC representative engagement declined in the 2021-22 school year. SCCs will continue to encourage and invite Indigenous student and parent participation.

The 2021-22 school year was a challenging year for the division and supporting the SCCs was no exception. *The Education Regulations, 2019* require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. Training and networking meetings were scheduled in the fall and the spring, however, the pandemic prevented this from occurring in person and online was not a viable option for a number of board members. The board and senior administration made a strong effort to bring members together; but despite this, they were unable to meet due to a variety of factors.

Each SCC is given a budget of \$2,000 per year for a division total of \$42,000. SCCs are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, 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 Regulations require SCCs to work with school staff to develop an annual school Learning Improvement Plan (LIP) and to recommend that plan to the Board of Education. Active SCCs in the NWS D contribute to their school’s LIP. Staff and SCC members revisit their improvement plan in the spring and fall to identify areas for improvement and celebration. The advice the SCCs give to the school administration and staff relates to school engagement initiatives and learning programs. Some examples of supporting the school-level plans include:

- supporting a Mental Health Fair;
- providing funds for swimming lessons;
- supporting the Outdoor Classroom by purchasing four picnic tables; and,

- working towards playground improvements which usually takes a few years to complete.

Some of the unique events that took place this 2021-22 with the direct involvement of the SCCs include:

- Book fair – on-line
- Books N Breakfast mornings
- Muffins for exams
- Pen Pal Program with students and elderly community members
- Family events outside including Storyboard Walk in Lion’s Park; Snowman building challenge
- Spread the Joy Campaign (gifts for seniors)
- Get Caught Reading contest
- The Mystery Reader contest

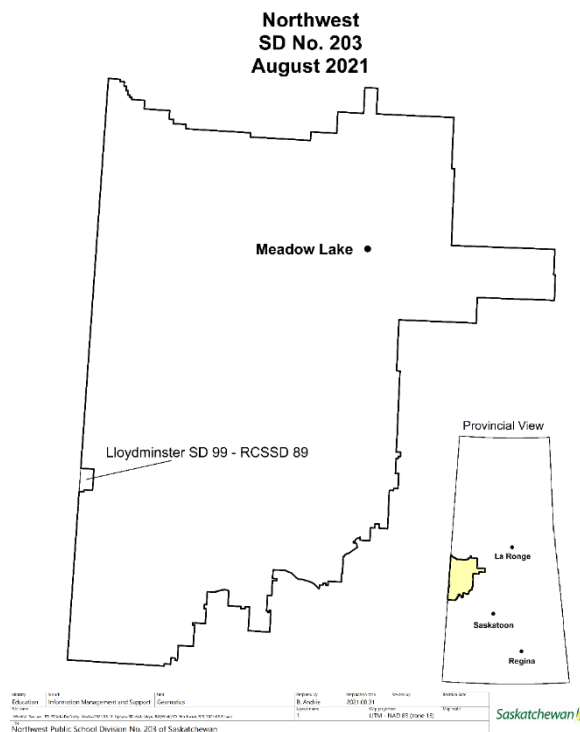
2021-22 was a very different year, as were the two years previous. Despite this, many community members stepped up and worked with the school – virtually – to be part of the SCC and came up with interesting ways to support the students, staff, and schools.



# School Division Profile

## School Division in Context

Northwest School Division (NWSD) is a rural school division with 23 schools located in 17 communities. The division is located in west central Saskatchewan and encompasses approximately 21,500 square kilometres. It spans a geographic area from Marsden in the south, Goodsoil in the north, Meadow Lake in the east, and the rural areas surrounding Lloydminster and Marshall in the west. The map below shows the geographic location of NWSD.



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

NWSD is divided into 11 subdivisions for purposes of board representation. For a more detailed description of the NWSD, including a list outlining the 11 subdivisions and communities, please visit our website at: [www.nwsd.ca/Board/Members/Pages](http://www.nwsd.ca/Board/Members/Pages)

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

## **Division Philosophical Foundation**

The Northwest School Division is committed to the mission and vision of: *Laying the foundation for success ... One student at a time.*

Success in the Northwest School Division is achieved by a commitment to the following principles:

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

## **Community Partnerships**

Northwest School Division (NWSD) and individual schools within the division have established a range of formal and informal community partnerships to promote student learning and ensure that students' school experience is positive and successful. Several schools in the division use an integrated services model in which they partner with the Saskatchewan Health Authority and the Roots of Hope project to ensure that students' academic, 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, Jubilee and Lakeview Schools in Meadow Lake, along with our Student Service department, have partnered with the Saskatchewan Health Authority to offer joint assessment and therapy programs for Prekindergarten students and to ensure smooth transitions into Kindergarten. The school division's supporting professionals also collaborate with Saskatchewan Health Authority professionals on an ongoing basis to make therapy services more effective and efficient.

The NWSD has a strong partnership with KidsFirst and Early Childhood Services (ECS) as we collaborate with these organizations to obtain pertinent information about children that will be entering our Prekindergarten programs. Individual communities also collaborate with local preschools, libraries, and family resource centres to promote Prekindergarten programs.

Several schools in NWSD have partnered with local businesses and community organizations. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work and to build a sense of community. 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 and/or dance at community events, volunteer at community events, and help to decorate business facilities at Christmas and other special occasions.

Several schools in Meadow Lake are working with the North West Regional College regarding job placements for students attending the college. This year, NWSD also partnered with North West Regional College to offer an Educational Assistant program, free of charge.

Most schools in the school division took advantage of the Elder's program and had Knowledge Keepers and Elders share their wisdom and knowledge to help support Truth and Reconciliation. Carpenter High School staff in Meadow Lake took the opportunity to visit Flying Dust First Nation to meet with dignitaries (Chief and Council, teachers, and community members) and tour their facilities and school. Members from the Meadow Lake Tribal Council were important participants on the Reconciliation Committee that included Elders from Waterhen and Sweet Grass First Nations, teachers, administrators, and senior administrators from across NWSD.

A Métis and Treaty 6 flag ceremony was held at the Division Office. Members of the Meadow Lake Tribal Council, Elders, community members, and municipal officials participated.

The NWSD forged strong partnerships with local health agencies throughout the COVID-19 pandemic. It was that partnership that aided in ensuring the safety and well-being of our students during this time. It has become a catalyst for future partnerships.

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

## Provincial Education Plan - Interim Plan Priorities 2021-22

### Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

### Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

### Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

### Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (required wording in this section)

Education sector partners in Saskatchewan continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

## **School Division Programs and Strategic Activity**

### **School division actions taken during the 2021-22 school year in support of the Reading priority:**

- The NWSD Literacy team continued to be active in supporting the Reading priority. The Literacy Team members:
  - Supported full implementation of SaskReads for Teachers and SaskReads for Administrators.
  - Developed modules around the critical elements of reading acquisition for the purpose of disseminating to teachers and administrators.
  - Provided ongoing, job-embedded professional learning for teachers.
- Utilized a variety of assessment tools to help identify where students are at and determine next steps for learning. (Inspiring Success: 2, 3)
- Data collection processes and timelines for Fountas and Pinnell data continued to be consistent and
- Trained new teachers in the use of Fountas and Pinnell tools.
- Developed and implemented Individualized Reading Plans for students in Grades 1-5 who were not yet reading at grade level. (Inspiring Success: 2)
- Developed and provided teaching resources to all schools including, Indigenous literature, Reconciliation Kits. (Inspiring Success: 1, 2)
- Hired a learning coach to build capacity in Indigenous ways of knowing, being, understanding, and language instruction. (Inspiring Success: 1, 2, 3, 4, 5)
- Six schools implemented high-impact literacy strategies across all content areas through their involvement with the Following Their Voices (FTV) program. (Inspiring Success: 2)
- Because of the integral relationship between language and literacy, NWSD made a concerted effort to promote, support, and embed Indigenous language into learning opportunities:
  - Implemented a Michif Kindergarten program. (Inspiring Success: 1, 2, 4, 5)
  - Embedded Cree, Dene, and Michif vocabulary instruction in many classes from PreK-12

### **School division actions taken during the 2021-22 school year in support of the Learning Response priority:**

- NWSD schools worked to respond to the academic learning interruptions caused by the COVID-19 pandemic along with the interventions required prior to this to meet students where they are at. The goals of Inspiring Success, specifically Goal 2, Equitable Opportunities and Outcomes for First Nations and Métis learners, directly aligned with the actions to support the response to learning.
- Utilized the Ministry-developed Responsive Instruction Modules from the Supporting All Learners series to frame and emphasize the importance of meeting students' needs as a critical response to learning interruptions that may have been caused due to the pandemic.

- Check-ins with the schools, where division personnel observed classrooms and dialogued with the administrative teams, were used to determine the level of commitment to responsive instruction and the principles and protocols that comprise it.
- NWSD schools continued to create, implement, and monitor robust Response to Intervention processes through a collaborative, needs-based approach including assessment, targeted intervention, and progress monitoring.
- Division personnel collaborated with a diverse team of NWSD educators to develop Outcome Readiness Assessments in Mathematics for the Ministry-identified essential outcomes to help teachers identify any gaps and address them at the skill-level, rather than content.
- During 2021-22, six NWSD schools were FTV schools, which supported cross-curricular planning, high-impact strategies and re-engaging students in all learning settings.
- Schools increased time allotted to English Language Arts by maximizing the use of discretionary minutes and through implementation of cross-curricular literacies.
- Division personnel developed and shared modules demonstrating cross-curricular literacy strategies to support literacy across all content areas.
- Implemented a comprehensive plan to enhance and improve mathematics instruction and student outcomes. Balanced Math, instructional 'Look Fors', professional learning, and best practice methodologies were implemented in every school.
- FNMI Lead Learners supported teachers to ensure the teaching of treaty curricular outcomes and incorporation of Indigenous ways of knowing. (Inspiring Success: 1, 2, 3, 4, 5)
- Continued to utilize division Math Screens to ensure learning of the essential outcomes.
- Implemented Indigenous math games to improve First Nations and Metis student engagement.
- Expanded the NWSD Virtual Learning School to continue to provide remote learning as an alternate avenue for access to learning in NWSD.
- Continued to offer programming through our Transition Schools as an additional avenue for learners.
- Offered our first Summer School which was a highly successful option for students to make up credit deficiencies.

**School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:**

- NWSD and individual schools in the division used the OurSCHOOL data to help create mental health and well-being plans. Approximately 2,300 grades 4-12 students completed the OurSCHOOL survey in the fall and spring. The two snapshots included questions related to transition back to school and the spring survey also included well-being questions.
- A team of 10 NWSD staff attended the Mental Health and Well-Being Symposium in Saskatoon and shared best practices with schools.

- Established partnerships with various organizations and agencies to support students. Partnered with Roots of Hope to create videos about mental health and how schools and families can support students.
- Provided various resources for students and staff, such as the *Not Myself Today* resources and *PSST World* for reporting anonymous concerns.
- Trained an additional 23 staff members in *ASIST*, 29 staff members in *Mental Health First Aid* and 78 staff members in *Kids Have Stress Too*. NWSD also provided *SafeTALK* presentations to grades 10-12 students in two schools.
- Created a community resource booklet and Mental Health and Well-being web page for students, families and schools.
- NWSD continued to implement the Live Well program designed to promote physical, mental, and spiritual wellness for all members of the school division with the goal of enhancing the wellness of staff to benefit the well-being of all students.

The following actions aligned with the goals of Inspiring Success:

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



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

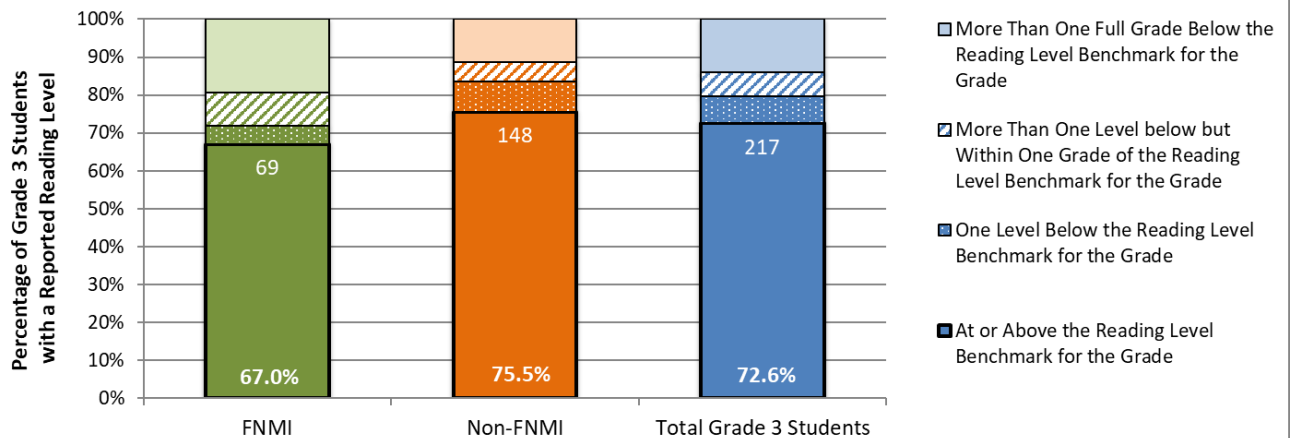
### Proportion of Grade 3 Students Reading At or Above Grade Level

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

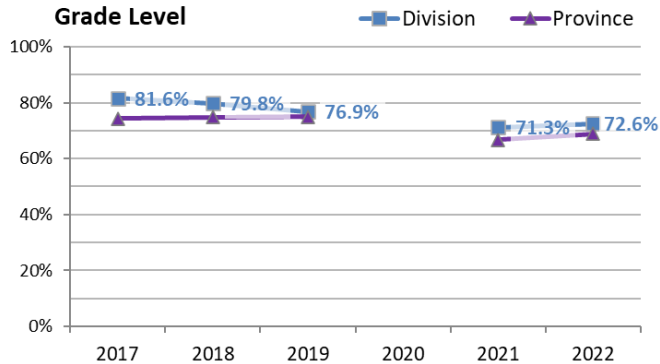
Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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

#### Reading Results Data, Northwest SD 203, Grade 3, 2021-22



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



#### Proportion of Grade 3 Students with Reported Reading Levels, 2021-22

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	103	95.4%	4.6%	0.0%	108
Division (Total)	299	92.6%	7.4%	0.0%	323
Province (FNMI)	2,288	90.8%	8.5%	0.8%	2,520
Province (Total)	12,323	85.5%	14.1%	0.4%	14,412

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

Source: Ministry of Education, 2022

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

NWSD continued reading data collection for the 2021-22 school year. Results since 2017 for NWSD have been relatively consistent with the trends demonstrated in the provincial results, albeit slightly higher (72.6% of Grade 3 students reading at or above grade level in 2022 compared to 68.9% provincially).

After 5 years of relatively stable reading rates, NWSD experienced a precipitous drop in the pandemic years, our results have rebounded to 72.6% which is still 4.3% lower than pre-pandemic, 2019.

NWSD results for FNMI reading rebounded significantly from previously 59.5% in 2020-21 to 67% in 2021-22.

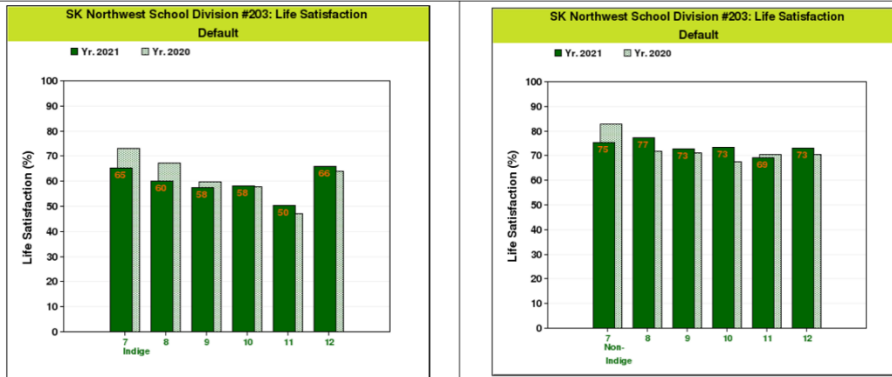
A similar number of students are still below grade level by the end of Grade 3. This illustrates that there are still significant gaps that need to be addressed. Of course, much of this can be attributed to interruptions caused by the COVID 19 pandemic and the problems we were attempting to address prior to this. Again, attendance or lack thereof played an integral role in these results. NWSD continues to have extremely high-level of participation in reading level reports compared to a much lower provincial number (92.6% overall compared to 85.5%). We will continue exhaustively to provide reports and thoughtful interventions to all students to close the literacy gap.

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

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

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

The following chart displays levels of life satisfaction on a scale from 0 to 10 (where '0' means 'extremely dissatisfied' and '10' means 'extremely satisfied') for grades 7-12 students in NWSD for the 2020-21 and 2021-22 school years and for both Indigenous and non-Indigenous students.



### OurSCHOOL data

Notes: The survey includes the question, 'All things considered, how satisfied are you with your life as a whole these days?' This question is identical to the one used in the World Values Survey to gauge levels of 'happiness' among countries (Helliwell & Wang, 2012). It is also used in the Programme for International Student Assessment (PISA). This indicator allows a school to compare its results with other schools in a district, province, or state, and with national results for students in at least 80 other countries.

The data are scaled on a 10-point scale. The results are reported as 'the percentage of students with positive life satisfaction'.

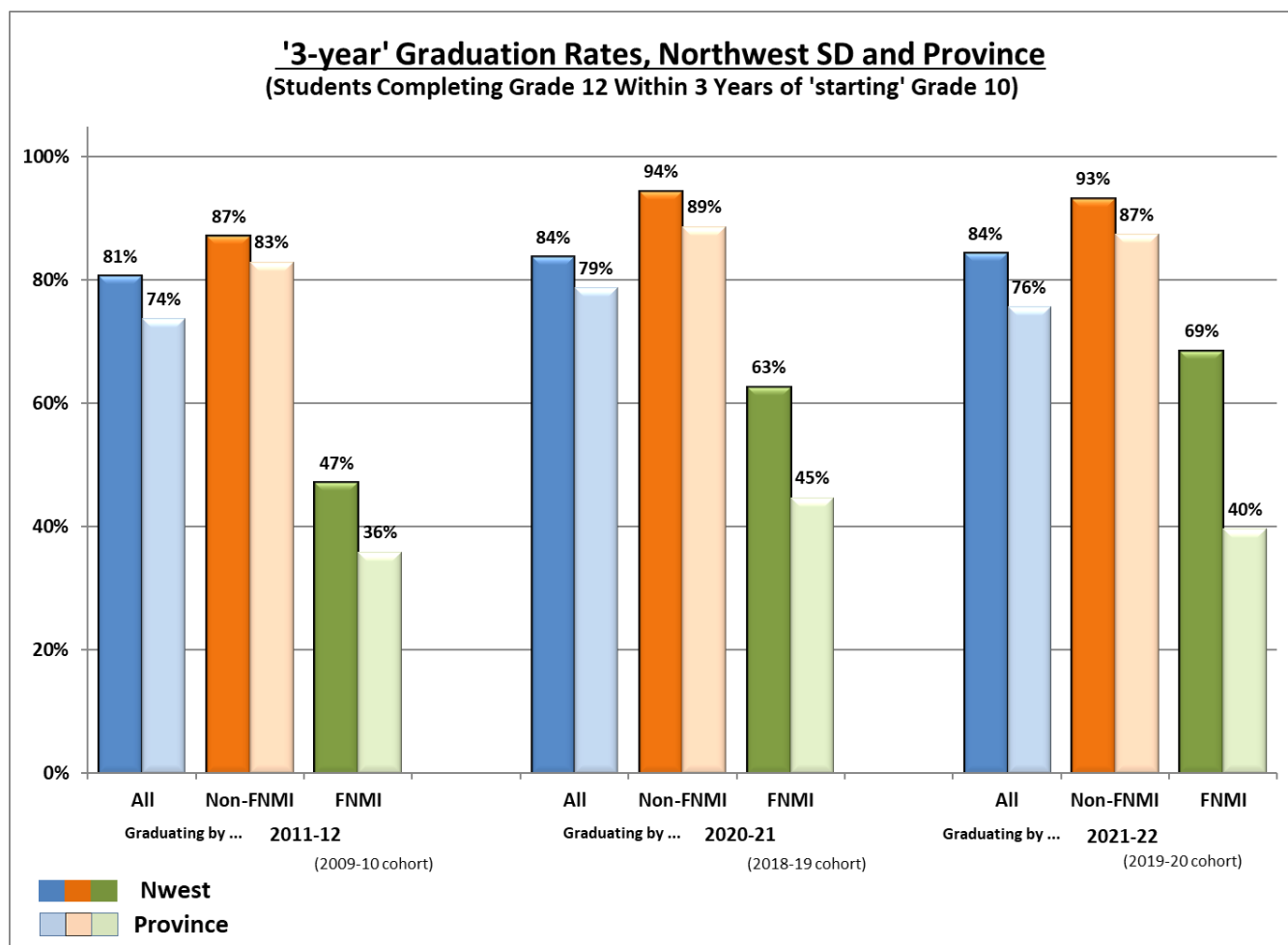
### Analysis of Results – Mental Health and Well-Being Measure

Overall, there has been an increase of life satisfaction for non-Indigenous students from grade 8-12 in the 2021-22 school year as compared to the previous year. There has also been a reported decrease in life satisfaction for grade 7 and 8 Indigenous students and grade 7 non-Indigenous students.

### Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

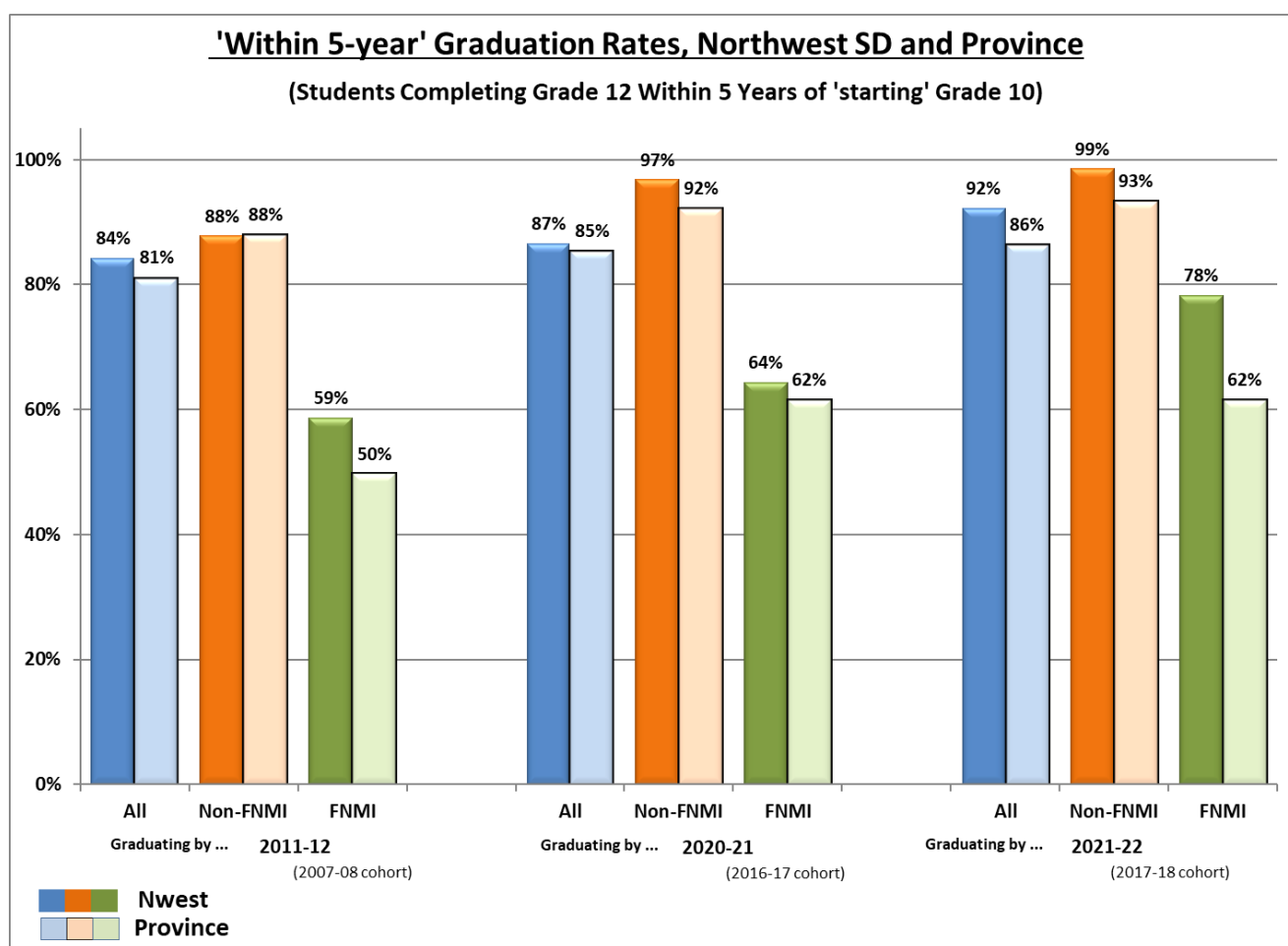
### **Analysis of Results – Three-Year Graduation Rates**

The 2021-22 graduation rate for the NWSD was 84%, above the provincial average of 76%. This number is the same as last year but is higher than the division average prior to 2019-20. NWSD graduation rates for all three categories are above the provincial averages. The increase in graduation rates from pre-pandemic levels overall is attributed to the improved FNMI graduation rate. The FNMI graduation rate was close to 70% in 2021-22 which is markedly higher than it was in 2011-12 when it was 47%. There is still a significant gap between non-FNMI and FNMI graduation rates, however, the gap is closing at a consistent rate. School division policies regarding instruction and supports have been instrumental in moving this number upward.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022

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

Not all students graduate within three years of starting Grade 10. For a number of reasons, some students require more time to complete the necessary credits to graduate. The graduation rate for a particular cohort of students increases when these extra years of schooling are considered. By June 2022, 92% of all Northwest students, 99% of non-FNMI students, and 78% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. These numbers are higher than years prior and indicate a slightly increasing trend. Northwest's 5-year graduation rate for all three groups of students demonstrates the same pattern as the 3-year graduation rate. The Northwest School Division 5-year graduation rate is higher overall than the provincial rate of 86% and this is true of the 5-year FNMI provincial graduation rate of 62%. There remains a significant gap between FNMI student and non-FNMI student graduation rates. Schools are making a concerted effort to narrow the gap. NWSD results for elementary reading levels are rebounding as are initiatives to engage students more deeply. RTI models are more robust and responsive in maintaining students along their academic/graduation path. The school division has embedded responsive instruction as the means to meet students where they are at. All of these actions are anticipated to continue to contribute to improved graduation rates.

## Ongoing Measures of Progress

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

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

### Early Years Evaluation

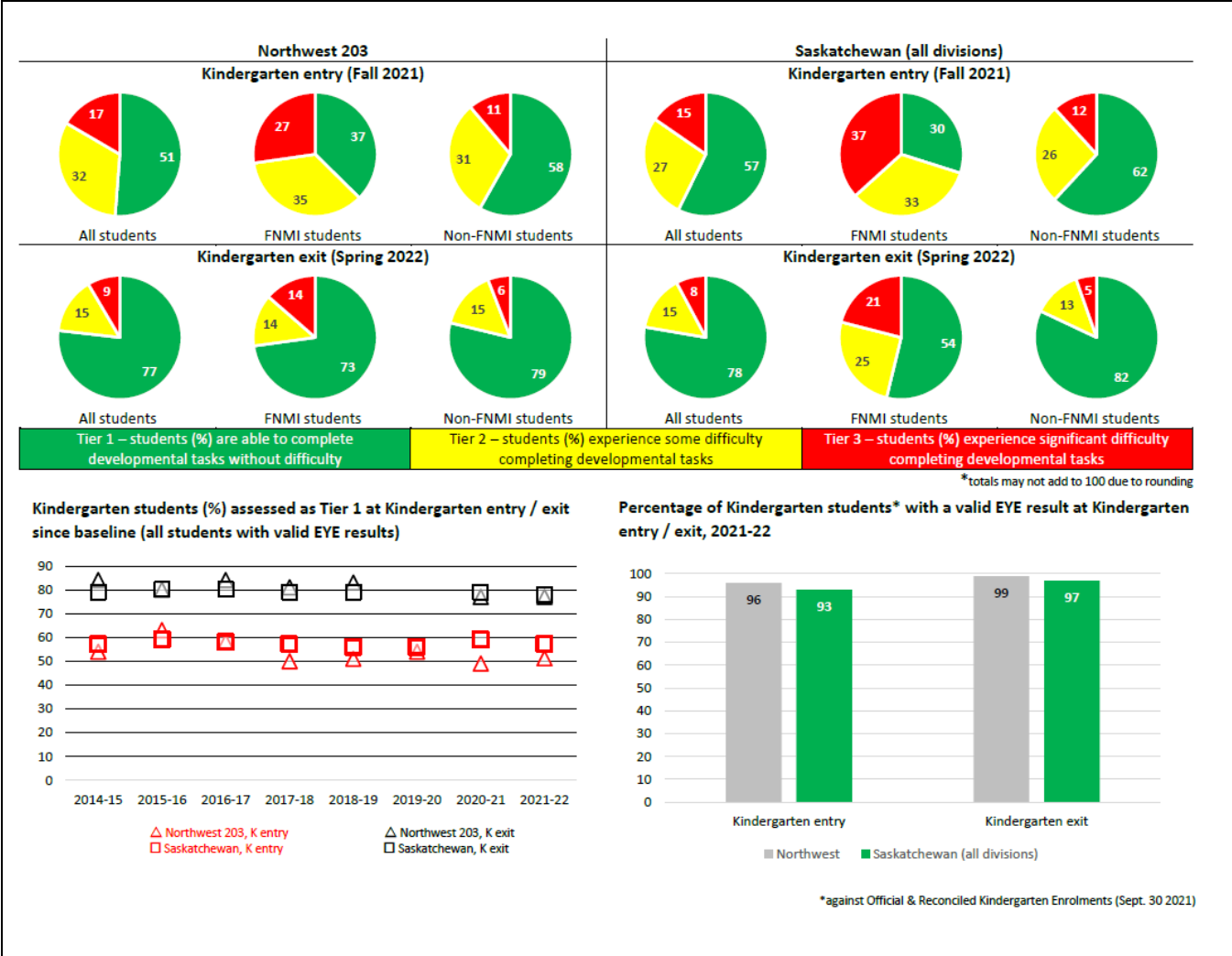
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.





Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2022

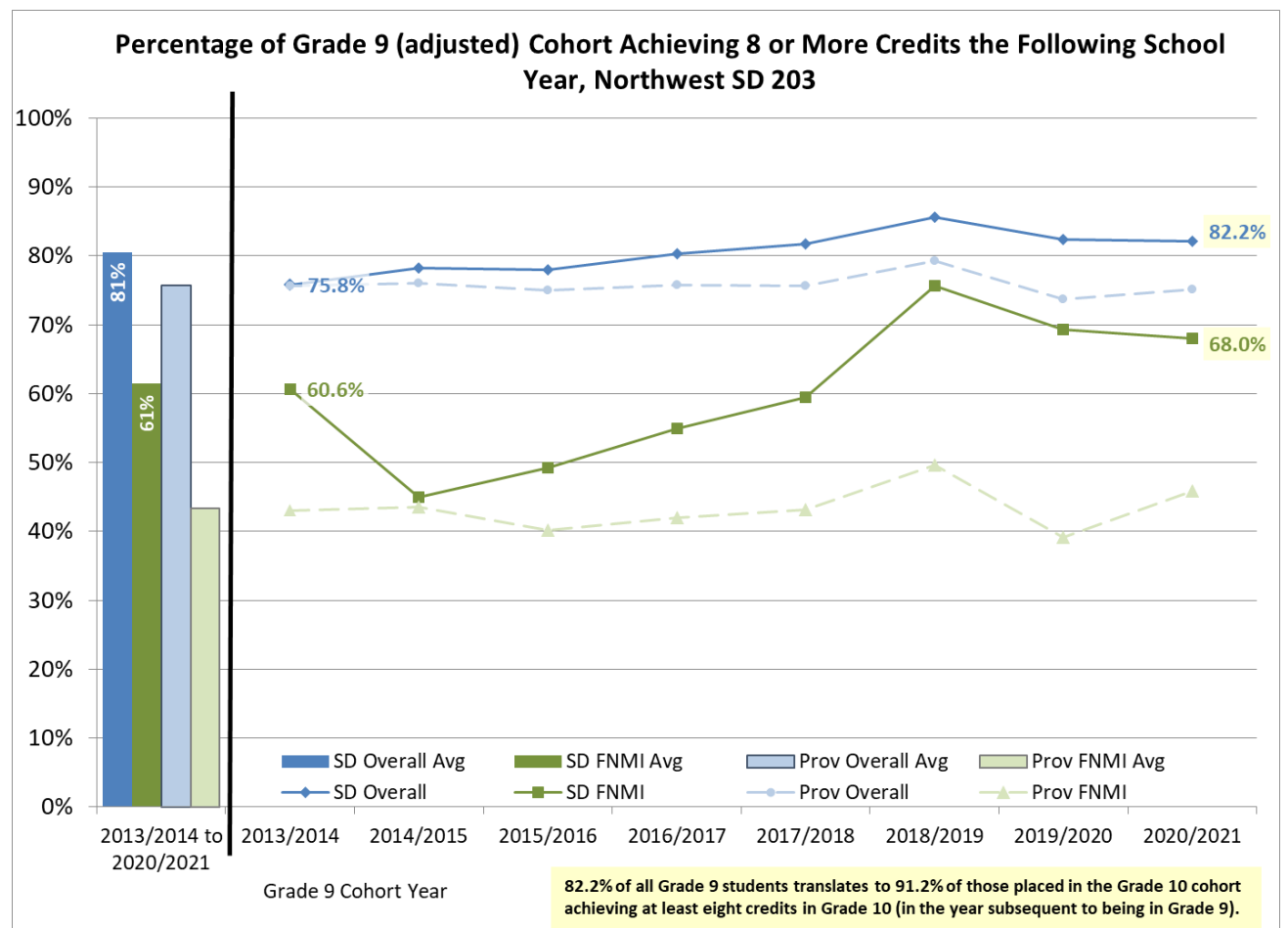
### **Analysis of Results – Early Years Evaluation**

In the NWSB 77% of Kindergarten students scored within Tier 1 of the EYE-TA domains when exiting Kindergarten in 2021-22, which is at a rate that is in line with the provincial average (78%). When we analyze the data pertaining to FNMI Kindergarten student readiness we see that upon entry, only 37% of this cohort was able to complete developmental tasks without difficulty (Tier 1) in 2021-22. While the growth in percentage of FNMI Kindergarten students at Tier 1 in 2021-22 (73%) substantial. This is a much higher percentage of growth comparable to the provincial results for this group of students (30% at entry, 54% at exit). The results indicate that there is a significantly higher proportion of FNMI students entering Kindergarten in need of additional supports, however, our Kindergarten teachers should be commended for the progress these students have made.

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

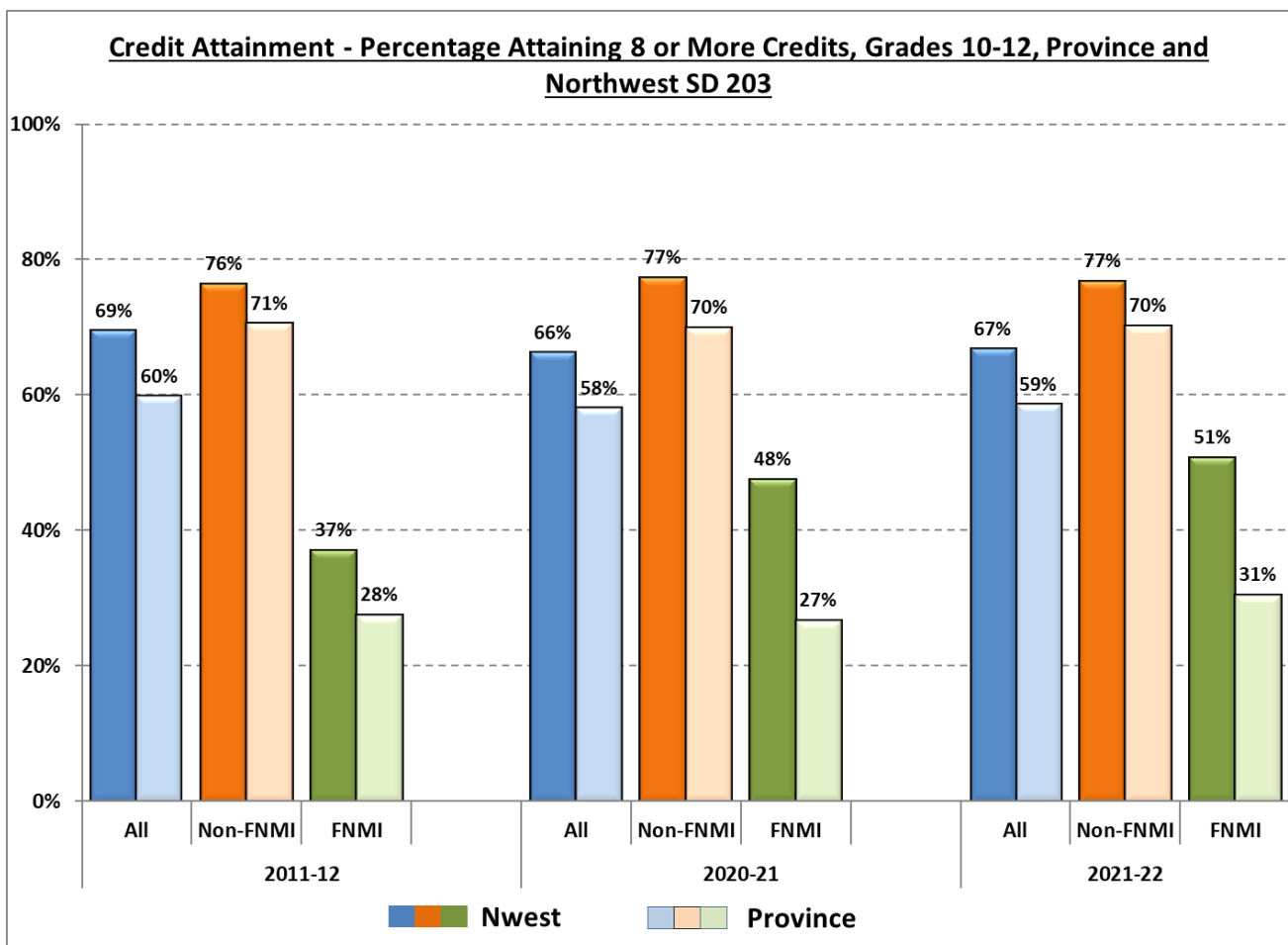
### **Analysis of Results – Grade 9 to 10 Transition**

On average over the past 8 years, the percentage of overall NWSD students enrolled in Grade 10 for the first time attaining 8 or more credits was over 82% which exceeds the provincial 8-year average of approximately 76%. The results for the 2020-21 Grade 9 cohort show a slight decrease to pre-pandemic levels of approximately 82% which is still above the provincial average and is higher than the results of the past 8 years (81%), with the 2018-19 year being the exception. On average, over the 8-year period, 61% of FNMI students achieving 8 or more credits remained quite consistent, but over the last 2 years the results have increased, decreasing slightly this last year with a value of 68% for 2021-22. The gap in results between non-FNMI and FNMI students continues but has narrowed. Credit options in addition to credit recovery as well as transition schools provide students opportunity to stay on track. Responsive instruction and intellectual and social engagement are successful strategies to increase attendance and academic participation.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2022

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

Analysis of credit attainment data from 2011-21 to 2021-22 shows that Northwest School Division has consistently outperformed the province for both FNMI and non-FNMI students. This is cause for celebration. While NWSD credit attainment rates for FNMI students have improved significantly since 2011-12, they are still significantly lower than the results for non-FNMI students. These numbers correlate with the improved FNMI graduation rates and continuing to narrow the gap in achievement with their non-FNMI counterparts.

The graduation coach position at Carpenter High school continues to play an instrumental role in increasing the number of students that graduate, particularly Indigenous students, as does the Transition School in Meadow Lake and summer school offerings. Following Their Voices has now been implemented in all Meadow Lake schools and has benefited all students. NWSD continues to ensure schools are utilizing robust RTI models so that we are meeting students where they are at.

## Demographics

### Students

In 2021-22, 4,358 K-12 students were enrolled with Northwest School Division (NWSD). Enrolments were down from the previous year (2020-21) when 4,417 students were enrolled. While there has been similar decline in K-12 enrolments in previous years, there was also the effects of the COVID-19 pandemic in 2021-22 that included some families enrolling their children in other school divisions that provide access to online programming.

Pre-Kindergarten enrolments made a resounding comeback after the significant drop in 2020-21. Métis and First Nations enrolment numbers have increased slightly. The French Immersion programming in the city of Meadow Lake remains a viable program as it currently encompasses Kindergarten to Grade 12 students across three schools. Interest in the community remains active even during these turbulent times with thirteen students starting Kindergarten in Fall 2021 and three other students graduating with the French Immersion designation in June 2022.

Enrolment numbers in home-based education have relatively remained the same as the previous year at 82 students. NWSD created a new school this year, Northwest Virtual School. The virtual school was adopted as a result of the ongoing COVID-19 pandemic as many families were not ready to send their children back to school for in-person learning. There were 49 students enrolled from Kindergarten to Grade 12. The Virtual School also provided online courses to over 100 secondary grades 10 to 12 students within NWSD as well as from across the province.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Kindergarten</b>	355	322	342	328	308
<b>1</b>	359	365	309	337	333
<b>2</b>	362	362	356	327	320
<b>3</b>	392	358	361	336	310
<b>4</b>	401	392	358	352	338
<b>5</b>	344	414	381	354	351
<b>6</b>	367	336	407	376	342
<b>7</b>	373	370	301	379	349
<b>8</b>	346	366	345	305	368
<b>9</b>	321	338	373	345	324
<b>10</b>	376	327	359	345	332
<b>11</b>	326	323	302	328	344
<b>12</b>	336	358	336	305	339
<b>Total</b>	<b>4,658</b>	<b>4,631</b>	<b>4,530</b>	<b>4,417</b>	<b>4,358</b>

<b>PreK</b>	<b>163</b>	<b>178</b>	<b>186</b>	<b>133</b>	<b>171</b>
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	338	343	318	297	385
	<b>4 to 6</b>	346	363	348	321	313
	<b>7 to 9</b>	332	358	334	336	368
	<b>10 to 12</b>	357	371	371	356	382
	<b>Total</b>	<b>1,373</b>	<b>1,435</b>	<b>1,371</b>	<b>1,310</b>	<b>1,448</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	20	12	12	10	<10
	<b>4 to 6</b>	13	<10	10	11	<10
	<b>7 to 9</b>	12	11	<10	<10	<10
	<b>10 to 12</b>	<10	<10	<10	<10	<10
	<b>Total</b>	<b>54</b>	<b>37</b>	<b>38</b>	<b>33</b>	<b>24</b>
<b>French Immersion</b>	<b>K to 3</b>	55	52	63	48	46
	<b>4 to 6</b>	22	25	32	35	39
	<b>7 to 9</b>	26	22	20	20	22
	<b>10 to 12</b>	-	17	21	22	18
	<b>Total</b>	<b>103</b>	<b>116</b>	<b>136</b>	<b>125</b>	<b>125</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021



## Staff

Job Category	FTEs
Classroom teachers	312.1
Principals, vice-principals	19.98
Other educational staff (positions that support educational programming) e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists.	174.9
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	17
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	39.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	111.4
League of Educational Administrators, Directors and Superintendents (LEADS) - e.g., director of education, superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>681.1</b>

Notes:

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

Source: Northwest SD, 2022

## Senior Management Team

The Director of Education, Duane Hauk, reports directly to the Board of Education. Two Deputy Directors and three superintendents are responsible for teaching, learning, and curriculum. As of August 31, 2021, Deputy Director Davin Hildebrand and Superintendent Aaron Oakes work with the school-based administrators in their schools in various capacities. Deputy Director Hildebrand is also responsible for the management of human resources (including payroll and benefits) and future planning of human resource needs. Superintendent Darrell Newton's purview is curriculum and instruction which includes reading, writing and math along with graduation outcomes. His portfolio also includes homeschooling and the Virtual School, and he works with the learning coaches. Superintendent of Schools, Terry Craig, has the responsibility of First Nations and Métis Education. Deputy Director Jennifer Williamson provides support to Student Services Support Teachers across the division and manages Early Learning. She also has the supervision of the office counsellors, speech language pathologists and educational psychologists as part of her portfolio. The Chief Financial Officer, Charlie McCloud, is responsible for all the accounting and business functions of the division as well as student transportation, school facilities and maintenance.

## Infrastructure and Transportation

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

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Lashburn High School	Roof Replacement	Roof sections 1 - 4, 9, 14 - includes both shingled and SBS roofing	\$861,903
<b>Total</b>			<b>\$861,903</b>

## **Transportation**

Northwest School Division (NWSD) owns, operates, and maintains a fleet of 151 school buses of various sizes. One hundred and two full time bus routes operate on 100 buses with the additional 50 buses being used for special events or as auxiliary buses.

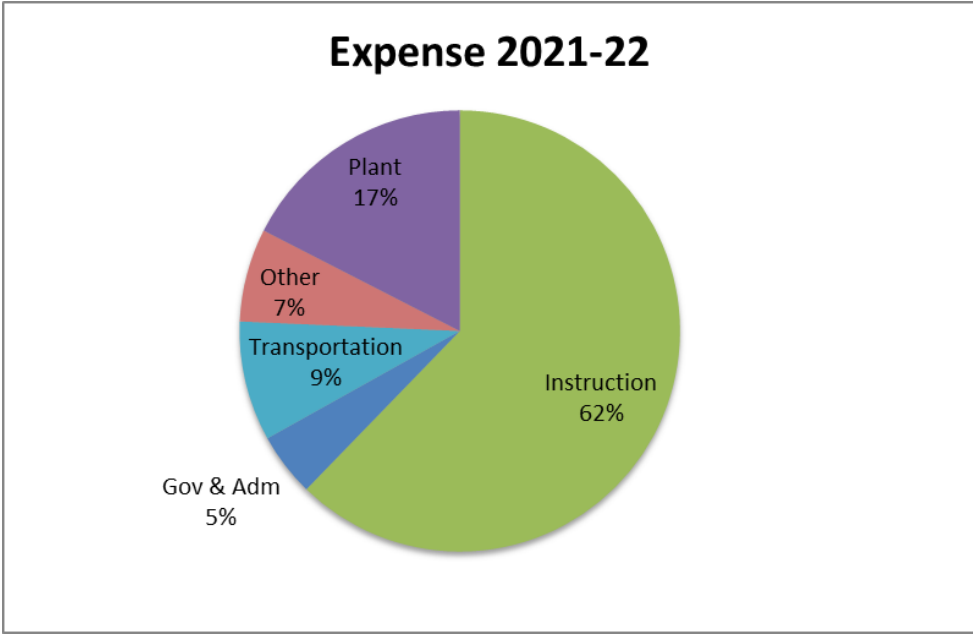
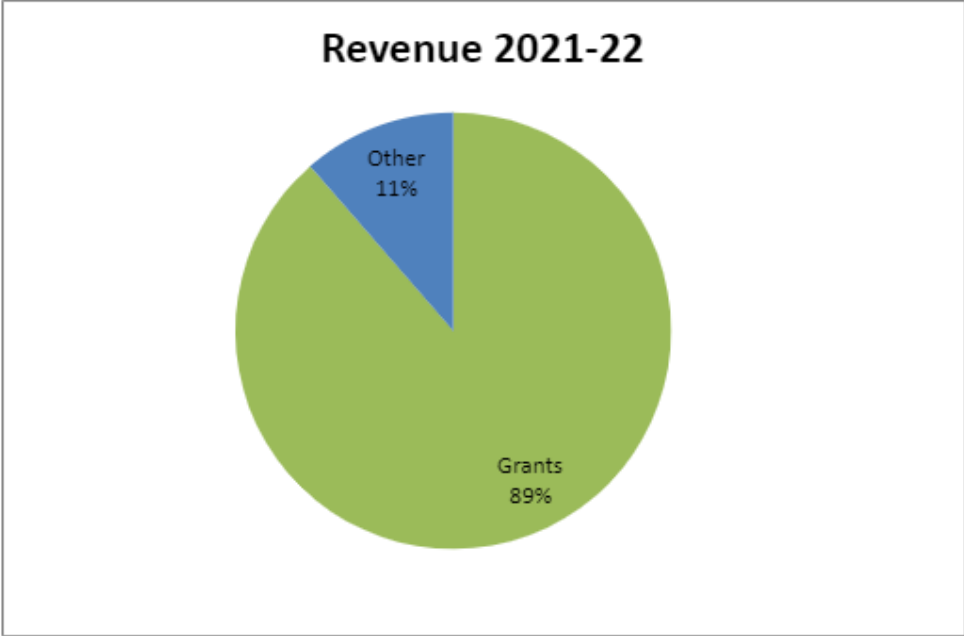
In 2021-22, there were 2,671 students being transported to 31 schools throughout various communities. Approximately 15,346 route kilometers (km) are travelled every school day for a yearly total of 2,869,702 km. Average daily bus routes are 151 km with an average of 26 students per bus.

Agreements are in place with the Lloydminster Public and Lloydminster Catholic School Divisions for the Northwest School Division to provide transportation to eligible rural students who reside on the Saskatchewan side of the border. NWSD currently operates 10 bus routes that transport 264 students into eight schools within the city of Lloydminster. Additionally, NWSD transports one bus of students from its attendance area into Meadow Lake schools. Multiworks is contracted to provide transportation for students with intensive needs inside the city of Meadow Lake.

Challenges for the 2021-22 school year continued to be driver retention and inclement weather.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
			Restated			
<b>REVENUES</b>						
Property Taxation	-	149,223	1,541	149,223	100%	1
Grants	55,628,283	55,972,225	60,107,627	343,942	1%	
Tuition and Related Fees	2,975,853	3,284,643	3,833,844	308,790	10%	2
School Generated Funds	1,893,396	1,537,440	808,900	(355,956)	-19%	3
Complementary Services	1,117,492	1,292,466	1,071,436	174,974	16%	4
External Services	470,861	745,176	598,490	274,315	58%	5
Other	115,000	190,894	161,792	75,894	66%	6
<b>Total Revenues</b>	<b>62,200,885</b>	<b>63,172,067</b>	<b>66,583,630</b>	<b>971,182</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	311,654	237,589	174,545	(74,065)	-24%	7
Administration	3,135,933	3,084,546	3,018,872	(51,387)	-2%	
Instruction	43,116,747	44,581,048	43,355,323	1,464,301	3%	
Plant	10,914,670	12,514,122	11,312,042	1,599,452	15%	8
Transportation	5,745,121	6,287,379	5,640,610	542,258	9%	9
Tuition and Related Fees	618,293	729,855	574,334	111,562	18%	10
School Generated Funds	1,893,396	1,424,452	777,876	(468,944)	-25%	11
Complementary Services	1,748,695	1,643,682	1,627,733	(105,013)	-6%	12
External Services	470,861	825,153	608,544	354,292	75%	13
Other Expenses	59,106	270,207	134,915	211,101	357%	14
<b>Total Expenses</b>	<b>68,014,476</b>	<b>71,598,033</b>	<b>67,224,794</b>	<b>3,583,557</b>	<b>5%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(5,813,591)</b>	<b>(8,425,966)</b>	<b>(641,164)</b>			

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

Note	Explanation
1	Increased revenue due to Treaty Land Entitlement that was not budgeted.
2	Increased revenue due to student enrollment increases higher than budget.
3	Less than budgeted due to decreased fundraising activity due to fewer school activities as a result of COVID-19 pandemic.
4	Increased revenue due to the addition of the Michif grant.
5	Increased revenue due to the addition of the Following Their Voices grant.
6	Revenue for gain on sale of assets, BMO purchase card rebate, and SGI rebate not included in budget.
7	Reduction in payments to school community councils and decreased Board travel costs due to COVID-19 pandemic.
8	Increased expenses due to inflationary costs, and reclassification to recognize Asset Retirement Obligations.
9	Increased expenses due to inflationary costs, primarily for fuel.
10	Increased revenue due to student enrollment increases higher than budget.
11	Less than budgeted expenses due to a reduction in summer programming, nutrition programs, and school activities as a result of the COVID-19 pandemic.
12	Less than budgeted expenses due to vacant Pre-Kindergarten Interventionist positions.
13	Over budget due to related expenditures of the Following Their Voices grant.
14	Over budget due to loss on disposal of assets.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, John	5,949	1,468	-	840	-	815	9,072
Baillargeon, Janice	7,816	1,520	-	2,349	-	734	12,419
Campbell, Mark	5,180	1,033	-	933	-	815	7,961
Graham, Faith	7,788	1,782	-	1,277	-	665	11,512
Josuttes-Harland, Bev	8,916	1,546	-	2,968	-	815	14,245
Main, Patricia	7,689	676	-	2,970	-	913	12,248
Perillat, Andrea	6,519	1,376	-	1,003	-	815	9,713
**Prete, Terri	6,395	759	-	517	-	665	8,336
Seymour, Barbara	6,693	494	-	718	-	815	8,720
Stein, Charles	7,773	1,402	-	2,676	-	738	12,589
*Winkler, Glen	13,334	977	-	2,902	-	817	18,030

\* Board Chair

\*\* Board Vice-Chair

### Personal Services

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

## Supplier Payments

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

Name	Amount
101070009 Saskatchewan Ltd	52,430
Access 2000 Elevator & Lift Inc.	57,681
Amazon.Ca	85,078
AON Canada Inc	668,264
Avi-Spl Canada Ltd	69,283
Bar Engineering Co. Ltd	189,254
Beeplus Workplace Solutions	142,754
Beg 4 Building Excavating & Groundwork Ltd	127,147
Brault Roofing	967,653
Cabral, John Paul	56,665
Centaur Products Inc.	66,475
Cisco Systems Capital Canada Co	168,343
Compugen Inc	73,940
Craftex Builders	74,506
Craig Borschowa	125,841
CUPE Local 4797	71,825
Dell Canada Inc	51,602
Dell Financial Services Canada Ltd	173,767
Diamond International Trucks Ltd.	252,924
Dj'S Driving School	122,355
Ecco Heating Products Ltd	121,329
Edward Bettschen	73,198
EECOL Electric	60,072
Engineered Air	53,476
Extra Foods	59,979
Flying Dust First Nation	649,654
IBM Canada Limited	187,635
IBM Global Financing Canada Corp	67,269

Name	Amount
Imperial Dade Canada Inc	112,046
Jm&Sam Janitorial Services Ltd	225,098
Lloydminster & District Co-Op	144,452
Loon Lake Service (2011) Ltd	52,031
Marasigan, Richter & Jacksilyn T.	104,292
Maxim Truck & Trailer	116,955
Meadow Lake Co-Op	169,137
North West College	84,995
Pearson Canada Inc	57,775
Pineridge Ford Sales	78,614
River City Plumbing & Heating Ltd	60,943
Sask Energy	458,637
Sask Power	936,897
Sask School Boards Association	548,513
Sask Tel	74,262
Sask Workers' Compensation Bd	257,013
Schaan Healthcare Products	67,500
Scholastic Canada Ltd	52,199
Shkopich Enviro Ltd.	65,410
Sparkrock Ltd.	176,301
Sportfactor Inc	59,733
Suncorp Valuations Ltd	55,211
Thorpe Industries Ltd	545,498
Toshiba Tec Canada Business Solutions Inc	137,629
Turtleford & District Co-Op	674,015
Turtleford Agencies Inc	133,692
Western Canada Bus	769,964
Wolseley Canada Inc	232,425

## Other Expenditures

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

Name	Amount
Municipal Employees Pension Plan	2,321,423
Northwest Local Teachers Association	52,373
Receiver General for Canada	13,386,420

Name	Amount
Saskatchewan School Boards Association	430,975
Saskatchewan Teachers Federation	3,777,435
Teachers Superannuation Commission	61,147



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

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## Audited Financial Statements

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Of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2022

*C McCLOUD*

Chief Financial Officer

*Grant Thornton LLP*

Auditor

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

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Saskatchewan 

## Management's Responsibility for the Financial Statements


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

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

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

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

On behalf of the Northwest School Division No. 203:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 29<sup>th</sup>, 2022

## Independent auditor's report

### To the Members of Northwest School Division #203

#### Opinion

We have audited the financial statements of Northwest School Division #203 ("the School Division"), which comprise the statement of financial position as of August 31, 2022, and the statements of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Northwest School Division #203 as of August 31, 2022, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

We draw attention to note 2i to the financial statements, which explains that certain comparative information presented for the year ended August 31, 2021 has been restated. This has not affected our unmodified opinion on the August 31, 2021 financial statements.

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

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

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

Saskatoon, Canada  
November 29, 2022

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

Chartered Professional Accountants

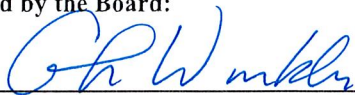
**Northwest School Division No. 203**  
**Statement of Financial Position**  
**as at August 31, 2022**

	2022	2021
	\$	\$
<b>Financial Assets</b>		(Restated - Note 2(i))
Cash and Cash Equivalents	3,872,031	6,854,895
Accounts Receivable (Note 7)	1,932,658	2,738,403
Portfolio Investments (Note 3)	192,296	183,729
<b>Total Financial Assets</b>	<b>5,996,985</b>	<b>9,777,027</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	3,713,432	2,577,396
Long-Term Debt (Note 9)	2,362,346	2,789,983
Liability for Employee Future Benefits (Note 5)	1,010,202	982,800
Deferred Revenue (Note 10)	275,139	256,657
<b>Total Liabilities</b>	<b>7,361,119</b>	<b>6,606,836</b>
<b>(Net Debt) Net Financial Assets</b>	<b>(1,364,134)</b>	<b>3,170,191</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	53,396,471	57,448,367
Inventory of Supplies Held for Consumption	491,693	498,114
Prepaid Expenses	405,150	238,474
<b>Total Non-Financial Assets</b>	<b>54,293,314</b>	<b>58,184,955</b>
<b>Accumulated Surplus (Note 13)</b>	<b>52,929,180</b>	<b>61,355,146</b>

Contractual Obligations (Note 15)

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

Approved by the Board:



Chairperson



Chief Financial Officer

**Northwest School Division No. 203**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(i))
<b>REVENUES</b>			
Property Taxes and Other Related Grants	-	149,223	1,541
Tuition and Related Fees	55,628,283	55,972,225	60,107,627
School Generated Funds	2,975,853	3,284,643	3,833,844
Complementary Services (Note 11)	1,893,396	1,537,440	808,900
External Services (Note 12)	1,117,492	1,292,466	1,071,436
Other	470,861	745,176	598,490
	115,000	190,894	161,792
<b>Total Revenues (Schedule A)</b>	<b>62,200,885</b>	<b>63,172,067</b>	<b>66,583,630</b>
<b>EXPENSES</b>			
Governance	311,654	237,589	174,545
Administration	3,135,933	3,084,546	3,018,872
Instruction	43,116,747	44,581,048	43,355,323
Plant Operation & Maintenance	10,914,670	12,514,122	11,312,042
Student Transportation	5,745,121	6,287,379	5,640,610
Tuition and Related Fees	618,293	729,855	574,334
School Generated Funds	1,893,396	1,424,452	777,876
Complementary Services (Note 11)	1,748,695	1,643,682	1,627,733
External Services (Note 12)	470,861	825,153	608,544
Other	59,106	270,207	134,915
<b>Total Expenses (Schedule B)</b>	<b>68,014,476</b>	<b>71,598,033</b>	<b>67,224,794</b>
<b>Operating Deficit for the Year</b>	<b>(5,813,591)</b>	<b>(8,425,966)</b>	<b>(641,164)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>61,355,146</b>	<b>61,355,146</b>	<b>61,996,310</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>55,541,555</b>	<b>52,929,180</b>	<b>61,355,146</b>

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

**Northwest School Division No. 203**  
**Statement of Changes in (Net Debt) Net Financial Assets**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(i))
<b>Net Financial Assets, Beginning of Year</b>	<b>3,170,191</b>	<b>3,170,191</b>	<b>3,541,318</b>
<b>Changes During the Year</b>			
Operating Deficit for the Year	(5,813,591)	(8,425,966)	(641,164)
Acquisition of Tangible Capital Assets (Schedule C)	-	(1,012,066)	(4,758,163)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	39,795	4,200
Net Loss on Disposal of Capital Assets (Schedule C)	-	126,908	34,821
Amortization of Tangible Capital Assets (Schedule C)	-	4,897,259	4,954,805
Net Acquisition of Inventory of Supplies	-	6,421	30,430
Net Change in Other Non-Financial Assets	-	(166,676)	3,944
	<b>(5,813,591)</b>	<b>(4,534,325)</b>	<b>(371,127)</b>
<b>Change in Net Financial Assets</b>	<b>(5,813,591)</b>	<b>(4,534,325)</b>	<b>(371,127)</b>
<b>(Net Debt) Net Financial Assets, End of Year</b>	<b>(2,643,400)</b>	<b>(1,364,134)</b>	<b>3,170,191</b>

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



**Northwest School Division No. 203**  
**Statement of Cash Flows**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2(i))
Operating Deficit for the Year	(8,425,966)	(641,164)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	5,024,167	4,989,626
Net Change in Non-Cash Operating Activities (Schedule E)	1,827,410	251
<b>Cash (Used) Provided by Operating Activities</b>	<b>(1,574,389)</b>	<b>4,348,713</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,012,066)	(4,758,163)
Proceeds on Disposal of Tangible Capital Assets	39,795	4,200
<b>Cash Used by Capital Activities</b>	<b>(972,271)</b>	<b>(4,753,963)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(8,567)	(1,368)
<b>Cash Used by Investing Activities</b>	<b>(8,567)</b>	<b>(1,368)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	1,242,545
Repayment of Long-Term Debt	(427,637)	(933,567)
<b>Cash (Used) Provided by Financing Activities</b>	<b>(427,637)</b>	<b>308,978</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,982,864)</b>	<b>(97,640)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>6,854,895</b>	<b>6,952,535</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>3,872,031</b>	<b>6,854,895</b>

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

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 14)		
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	149,223	1,541
<b>Total Other Tax Revenues</b>	-	<b>149,223</b>	<b>1,541</b>
<b>Total Property Taxes and Other Related Revenue</b>	-	<b>149,223</b>	<b>1,541</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	53,881,969	53,393,049	53,304,634
Other Ministry Grants	1,531,314	2,557,914	1,934,473
<b>Total Ministry Grants</b>	<b>55,413,283</b>	<b>55,950,963</b>	<b>55,239,107</b>
Other Provincial Grants	40,000	21,114	4,667,699
Grants from Others	175,000	173,321	200,821
<b>Total Operating Grants</b>	<b>55,628,283</b>	<b>56,145,398</b>	<b>60,107,627</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	(173,173)	-
<b>Total Capital Grants</b>	-	<b>(173,173)</b>	-
<b>Total Grants</b>	<b>55,628,283</b>	<b>55,972,225</b>	<b>60,107,627</b>

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	2,900,853	3,126,114	3,047,922
<b>Total Tuition Fees</b>	<b>2,900,853</b>	<b>3,126,114</b>	<b>3,047,922</b>
Transportation Fees	75,000	158,529	123,284
Other Related Fees	-	-	-
<b>Total Operating Tuition and Related Fees</b>	<b>2,975,853</b>	<b>3,284,643</b>	<b>3,171,206</b>
<b>Capital Fees</b>			
Federal/First Nations Capital Fees	-	-	662,638
<b>Total Capital Tuition and Fees</b>	<b>-</b>	<b>-</b>	<b>662,638</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,975,853</b>	<b>3,284,643</b>	<b>3,833,844</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	152,627	140,396	95,588
<b>Total Curricular Fees</b>	<b>152,627</b>	<b>140,396</b>	<b>95,588</b>
<b>Non-Curricular Fees</b>			
Fundraising	908,227	817,887	452,625
Grants and Partnerships	245,440	223,774	155,142
Students Fees	452,340	308,172	58,058
Other	134,762	47,211	47,487
<b>Total Non-Curricular Fees</b>	<b>1,740,769</b>	<b>1,397,044</b>	<b>713,312</b>
<b>Total School Generated Funds Revenue</b>	<b>1,893,396</b>	<b>1,537,440</b>	<b>808,900</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	880,492	886,321	856,093
Other Ministry Grants	-	24,715	-
Other Provincial Grants	26,000	-	24,332
Federal Grants	211,000	181,030	190,611
Other Grants	-	200,000	-
<b>Total Operating Grants</b>	<b>1,117,492</b>	<b>1,292,066</b>	<b>1,071,036</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	400	400
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>400</b>	<b>400</b>
<b>Total Complementary Services Revenue</b>	<b>1,117,492</b>	<b>1,292,466</b>	<b>1,071,436</b>

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	470,861	470,856	452,736
<b>Total Operating Grants</b>	<b>470,861</b>	<b>470,856</b>	<b>452,736</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	274,320	145,754
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>274,320</b>	<b>145,754</b>
<b>Total External Services Revenue</b>	<b>470,861</b>	<b>745,176</b>	<b>598,490</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	35,000	104,898	113,694
Sales & Rentals	5,000	2,675	2,720
Investments	75,000	43,526	45,378
Gain on Disposal of Capital Assets	-	39,795	-
<b>Total Other Revenue</b>	<b>115,000</b>	<b>190,894</b>	<b>161,792</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>62,200,885</b>	<b>63,172,067</b>	<b>66,583,630</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(i))
<b>Governance Expense</b>			
Board Members Expense	137,200	105,692	85,766
Professional Development - Board Members	27,500	19,153	2,560
Grants to School Community Councils	45,954	29,915	-
Elections	1,000	-	1,740
Other Governance Expenses	100,000	82,829	84,479
<b>Total Governance Expense</b>	<b>311,654</b>	<b>237,589</b>	<b>174,545</b>
<b>Administration Expense</b>			
Salaries	2,382,706	2,249,686	2,302,437
Benefits	273,403	264,337	259,091
Supplies & Services	139,800	260,057	181,396
Non-Capital Furniture & Equipment	9,000	34,357	34,358
Building Operating Expenses	35,100	69,940	60,144
Communications	25,000	30,263	27,939
Travel	60,000	47,337	21,655
Professional Development	50,000	19,389	10,743
Amortization of Tangible Capital Assets	160,924	109,180	121,109
<b>Total Administration Expense</b>	<b>3,135,933</b>	<b>3,084,546</b>	<b>3,018,872</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	29,566,411	29,993,065	29,308,497
Instructional (Teacher Contract) Benefits	1,525,126	1,667,966	1,569,330
Program Support (Non-Teacher Contract) Salaries	6,528,110	6,491,242	6,045,359
Program Support (Non-Teacher Contract) Benefits	1,201,495	1,221,448	1,138,359
Instructional Aids	952,000	1,406,210	1,353,401
Supplies & Services	678,000	1,045,699	992,583
Non-Capital Furniture & Equipment	240,000	340,966	808,346
Communications	78,000	77,941	68,632
Travel	190,000	240,123	160,166
Professional Development	361,000	151,590	99,692
Student Related Expense	211,000	173,010	12,018
Amortization of Tangible Capital Assets	1,585,605	1,771,788	1,798,940
Amortization of Tangible Capital Assets ARO	-	-	-
<b>Total Instruction Expense</b>	<b>43,116,747</b>	<b>44,581,048</b>	<b>43,355,323</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		(Restated - Note 2(i))
Salaries	2,192,513	2,398,834	2,349,493
Benefits	567,111	682,830	598,276
Supplies & Services	38,300	198,971	23,981
Non-Capital Furniture & Equipment	36,500	43,843	104,291
Building Operating Expenses	5,937,000	6,974,506	6,007,122
Communications	10,600	29,547	11,178
Travel	115,000	142,119	158,452
Professional Development	15,000	2,163	4,245
Amortization of Tangible Capital Assets	2,002,646	2,022,671	2,036,366
Amortization of Tangible Capital Assets ARO	-	18,638	18,638
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,914,670</b>	<b>12,514,122</b>	<b>11,312,042</b>
<b>Student Transportation Expense</b>			
Salaries	2,731,838	2,784,910	2,650,889
Benefits	525,473	532,422	498,611
Supplies & Services	814,000	1,200,542	925,626
Non-Capital Furniture & Equipment	422,000	708,931	518,673
Building Operating Expenses	35,600	41,131	37,342
Communications	32,000	35,057	34,327
Travel	42,000	30,582	17,286
Professional Development	20,000	15,711	-
Contracted Transportation	100,000	50,715	66,216
Amortization of Tangible Capital Assets	1,022,210	887,378	891,640
<b>Total Student Transportation Expense</b>	<b>5,745,121</b>	<b>6,287,379</b>	<b>5,640,610</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	618,293	729,855	574,334
<b>Total Tuition and Related Fees Expense</b>	<b>618,293</b>	<b>729,855</b>	<b>574,334</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	109,889	137,742	83,928
Cost of Sales	865,496	725,059	401,698
Non-Capital Furniture & Equipment	28,577	10,537	8,827
School Fund Expenses	889,434	551,114	283,423
<b>Total School Generated Funds Expense</b>	<b>1,893,396</b>	<b>1,424,452</b>	<b>777,876</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		(Restated - Note 2(i))
Instructional (Teacher Contract) Salaries & Benefits	625,223	595,571	616,671
Program Support (Non-Teacher Contract) Salaries & Benefits	741,115	612,804	648,506
Transportation Salaries & Benefits	129,077	124,017	121,982
Instructional Aids	110,000	207,884	129,934
Supplies & Services	27,500	12,698	16,756
Non-Capital Furniture & Equipment	5,000	4,919	14,350
Building Operating Expenses	20,000	30,341	27,907
Communications	3,000	3,478	3,661
Travel	12,000	3,756	3,870
Professional Development (Non-Salary Costs)	-	1,599	12,960
Student Related Expenses	53,000	24,343	8,356
Amortization of Tangible Capital Assets	22,780	22,272	22,780
<b>Total Complementary Services Expense</b>	<b>1,748,695</b>	<b>1,643,682</b>	<b>1,627,733</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	-	237,000	126,000
Program Support (Non-Teacher Contract) Salaries & Benefits	-	40,968	-
Transportation Salaries & Benefits	271,598	248,420	242,371
Instructional Aids	-	22	5,688
Supplies & Services	82,000	134,727	85,197
Non-Capital Furniture & Equipment	40,000	61,161	67,070
Building Operating Expenses	-	2,473	1,994
Communications	3,500	2,903	2,902
Travel	-	308	-
Professional Development (Non-Salary Costs)	2,000	13,873	524
Student Related Expenses	-	3,698	7,770
Contracted Transportation & Allowances	-	14,268	3,696
Amortization of Tangible Capital Assets	71,763	65,332	65,332
<b>Total External Services Expense</b>	<b>470,861</b>	<b>825,153</b>	<b>608,544</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Other Expense</b>			(Restated - Note 2(i))
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	1,000	45,452	38,393
Interest on Capital Loans	58,106	58,052	61,701
<b>Total Interest and Bank Charges</b>	<u>59,106</u>	<u>103,504</u>	<u>100,094</u>
Loss on Disposal of Tangible Capital Assets	-	166,703	34,821
<b>Total Other Expense</b>	<u>59,106</u>	<u>270,207</u>	<u>134,915</u>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<u>68,014,476</u>	<u>71,598,033</u>	<u>67,224,794</u>



Northwest School Division No. 203  
 Schedule C - Supplementary Details of Tangible Capital Assets  
 for the year ended August 31, 2022

	Tangible Capital Assets - at Cost											2021 \$	2022 \$	Assets Under Construction \$	2021 \$	2022 \$	
	Land \$	Land Improvements \$	Buildings \$	Buildings Short-Term \$	Buildings ARO \$	School Buses \$	Other Vehicles \$	Furniture and Equipment \$	Computer Hardware and Audio Visual Equipment \$	Computer Software \$							
Opening Balance as of September 1	1,280,532	2,675,455	94,505,953	2,529,985	1,350,681	14,040,686	1,821,486	4,713,128	5,958,242	1,107,450	154,402	130,138,000	126,082,480				
Additions/Purchases	-	-	-	-	-	763,028	89,867	113,451	-	-	45,720	1,012,066	4,758,163				
Disposals	-	-	(609,101)	-	-	(520,408)	(28,620)	-	-	-	-	(1,158,129)	(330,229)				
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(372,414)				
Transfers to (from)	-	-	-	-	-	-	-	-	-	200,122	(200,122)	-	-				
<b>Closing Balance as of August 31</b>	<b>1,280,532</b>	<b>2,675,455</b>	<b>93,896,852</b>	<b>2,529,985</b>	<b>1,350,681</b>	<b>14,283,306</b>	<b>1,882,733</b>	<b>4,826,579</b>	<b>5,958,242</b>	<b>1,307,572</b>	<b>-</b>	<b>129,991,937</b>	<b>130,138,000</b>				
<i>Tangible Capital Assets - Amortization</i>																	
Opening Balance as of September 1	-	1,705,146	53,333,323	703,818	833,444	8,741,898	1,443,389	2,727,110	2,489,186	712,319	-	72,689,633	68,398,450				
Amortization of the Period	-	79,057	1,840,592	108,178	18,638	932,462	134,505	430,823	1,118,408	234,596	-	4,897,259	4,954,805				
Disposals	-	-	(487,281)	-	-	(475,525)	(28,620)	-	-	-	-	(991,426)	(291,208)				
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(372,414)				
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,784,203</b>	<b>54,686,634</b>	<b>811,996</b>	<b>852,082</b>	<b>9,198,835</b>	<b>1,549,274</b>	<b>3,157,933</b>	<b>3,607,594</b>	<b>946,915</b>	<b>N/A</b>	<b>76,595,466</b>	<b>72,689,633</b>				
<i>Net Book Value</i>																	
Opening Balance as of September 1	1,280,532	970,309	41,172,630	1,826,167	517,237	5,298,788	378,097	1,986,018	3,469,056	395,131	154,402	57,448,367	57,684,030				
Closing Balance as of August 31	1,280,532	891,252	39,210,218	1,717,989	498,599	5,084,471	333,459	1,668,646	2,350,648	360,657	-	53,396,471	57,448,367				
<b>Change in Net Book Value</b>	<b>-</b>	<b>(79,057)</b>	<b>(1,962,412)</b>	<b>(108,178)</b>	<b>(18,638)</b>	<b>(214,317)</b>	<b>(44,638)</b>	<b>(317,372)</b>	<b>(1,118,408)</b>	<b>(34,474)</b>	<b>(154,402)</b>	<b>(4,051,896)</b>	<b>(235,663)</b>				
<i>Disposals</i>																	
Historical Cost	-	-	609,101	-	-	520,408	28,620	-	-	-	-	1,158,129	330,229				
Accumulated Amortization	-	-	487,281	-	-	475,525	28,620	-	-	-	-	991,426	291,208				
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>121,820</b>	<b>-</b>	<b>-</b>	<b>44,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166,703</b>	<b>39,021</b>				
Price of Sale	-	-	-	-	-	7,825	10,600	-	21,370	-	-	39,795	4,200				
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>(121,820)</b>	<b>-</b>	<b>-</b>	<b>(37,058)</b>	<b>10,600</b>	<b>-</b>	<b>21,370</b>	<b>-</b>	<b>-</b>	<b>(126,908)</b>	<b>(34,821)</b>				

Closing costs of leased tangible capital assets of \$1,239,055 (2021 - \$1,239,055) representing Computer Hardware and Audio Visual Equipment above amounts. Accumulated amortization of \$495,622 (2021 - \$247,811) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$3,875,343 (2021 - \$4,598,349).

**Northwest School Division No. 203**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2(i))
Amortization of Tangible Capital Assets (Schedule C)	4,897,259	4,954,805
Loss on Disposal of Tangible Capital Assets (Schedule C)	126,908	34,821
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>5,024,167</b>	<b>4,989,626</b>

**Northwest School Division No. 203**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	805,745	383,048
Increase in Accounts Payable and Accrued Liabilities	1,136,036	221,214
Decrease in Liability for Employee Future Benefits	27,402	31,900
Increase (Decrease) in Deferred Revenue	18,482	(670,285)
Decrease in Inventory of Supplies Held for Consumption	6,421	30,430
(Increase) Decrease in Prepaid Expenses	(166,676)	3,944
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,827,410</b>	<b>251</b>

## Northwest School Division No. 203

## Schedule F: Detail of Designated Assets

for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Michif - Language	-	200,000	105,460	94,540
MLTC - Aboriginal Resources	4,670	-	-	4,670
<b>Total Contractual Agreements</b>	<b>4,670</b>	<b>200,000</b>	<b>105,460</b>	<b>99,210</b>
<b>Jointly Administered Funds</b>				
School generated funds	870,425	91,890	-	962,315
<b>Total Jointly Administered Funds</b>	<b>870,425</b>	<b>91,890</b>	<b>-</b>	<b>962,315</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	3,055,513	1,670,067	2,077,092	2,648,488
Federal Capital Tuition	662,638	-	662,638	-
Education Emergency Pandemic Support program allocation	671,610	-	671,610	-
<b>Total Ministry of Education</b>	<b>4,389,761</b>	<b>1,670,067</b>	<b>3,411,340</b>	<b>2,648,488</b>
<b>Total</b>	<b>5,264,856</b>	<b>1,961,957</b>	<b>3,516,800</b>	<b>3,710,013</b>
<b>Total Designated Assets</b>	<b>5,264,856</b>	<b>1,961,957</b>	<b>3,516,800</b>	<b>3,710,013</b>

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

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

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

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

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

- the liability for employee future benefits of \$ 1,010,202 (2021 - \$ 982,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 76,595,466 (2021 - \$ 72,689,633) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligation of \$1,350,681 (2021 - \$1,350,681) because actual expenses may differ significantly from valuation estimates.

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

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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**c) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long-term debt.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

**d) Financial Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent capital 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.

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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

**e) Non-Financial Assets**

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

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

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

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 15-35 years.

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

**Inventory of Supplies Held for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

**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, 2022**

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**f) Liabilities**

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied and services rendered, but not yet paid, at the end of the fiscal period.

**Asset Retirement Obligation (ARO)** consists of removal and disposal of asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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

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

**Liability for Employee Future Benefits** represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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**g) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**h) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.



**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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

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

**i) Accounting Changes**

**Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives**

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts.

The change in accounting policy has impacted the school division's consolidated financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$ 128,787,319	\$ 1,350,681	\$ 130,138,000
Accumulated Amortization	71,856,189	833,444	72,689,633
Accounts Payable and Accrued Liabilities	1,226,715	1,350,681	2,577,396
Accumulated Surplus	62,188,591	(833,444)	61,355,146
Amortization of Tangible Capital Assets	4,936,167	18,638	4,954,805

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2022	2021
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs - A Craig - RBC 5 in 1 GIC - composed of 5 GICs with interest rates varying from 1.50 - 2.20%, maturities varying from February 2021 - 2025	\$ 85,250	\$ 85,250
Co-op Equity	107,046	98,479
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 192,296</b>	<b>\$ 183,729</b>

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual
						(Restated - Note 2(i))
Governance	\$ 84,052	\$ 153,537	\$ -	\$ -	\$ 237,589	\$ 174,545
Administration	2,514,023	461,343	-	109,180	3,084,546	3,018,872
Instruction	39,373,721	3,435,539	-	1,771,788	44,581,048	43,355,323
Plant Operation & Maintenance	3,081,664	7,391,149	-	2,041,310	12,514,123	12,126,848
Student Transportation	3,317,332	2,082,669	-	887,378	6,287,379	5,640,610
Tuition and Related Fees	-	729,855	-	-	729,855	574,334
School Generated Funds	-	1,424,452	-	-	1,424,452	777,876
Complementary Services	1,332,392	289,018	-	22,272	1,643,682	1,627,733
External Services	526,388	233,433	-	65,332	825,153	608,544
Other	-	-	270,207	-	270,207	134,915
<b>TOTAL</b>	<b>\$ 50,229,572</b>	<b>\$ 16,200,995</b>	<b>\$ 270,207</b>	<b>\$ 4,897,260</b>	<b>\$ 71,598,034</b>	<b>\$ 68,039,600</b>

**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 968,800	\$ 1,221,100
Current period service cost	80,700	101,300
Interest cost	19,900	19,800
Benefit payments	(89,400)	(123,300)
Actuarial gains	(49,000)	(250,100)
<b>Accrued Benefit Obligation - end of year</b>	<b>931,000</b>	<b>968,800</b>
Unamortized net actuarial gains	79,200	14,000
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,010,200</b>	<b>\$ 982,800</b>

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 80,700	\$ 101,300
Amortization of net actuarial gain	16,200	34,100
<b>Benefit cost</b>	<b>96,900</b>	<b>135,400</b>
Interest cost	19,900	19,800
<b>Total Employee Future Benefits Expense</b>	<b>\$ 116,800</b>	<b>\$ 155,200</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	422	4	426	407
Member contribution rate (percentage of salary)	9.5% / 11.7%	6.05% / 7.85%	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 3,109,556	\$ 1,074	\$ 3,110,630	\$ 3,087,363

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

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

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

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

Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	421	409
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,157,710	\$ 1,114,672
School Division contributions for the year	\$ 1,157,710	\$ 1,114,672
Actuarial extrapolation date	<b>Dec-31-2021</b>	<b>Dec-31-2020</b>
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

**7. ACCOUNTS RECEIVABLE**

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

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000
First Nation Tuition Receivable	1,624,314	-	1,624,314	1,851,065	-	1,851,065
Other Receivables	308,344	-	308,344	337,338	-	337,338
<b>Total Accounts Receivable</b>	<b>\$ 1,932,658</b>	<b>\$ -</b>	<b>\$ 1,932,658</b>	<b>\$ 2,738,403</b>	<b>\$ -</b>	<b>\$ 2,738,403</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		(Restated - Note 2(i))
Accrued Salaries and Benefits	\$ 84,376	\$ 182,301
Supplier Payments	2,246,746	1,019,133
Liability for Asset Retirement Obligation	1,350,681	1,350,681
Accrued Audit Fees	31,629	25,281
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,713,432</b>	<b>\$ 2,577,396</b>

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2022	2021
Capital Loan:	Innovation Credit Union Date of Maturity: July 31, 2024 Interest Rate: 3.63% Term: 120 Months Repayable in Monthly Blended Payments of \$13,398	\$ 1,544,186	\$ 1,646,914
		<b>1,544,186</b>	<b>1,646,914</b>
<u>Other Long-Term Debt:</u>			
Capital Leases:	Dell Financial Services Canada Corporation Date of Maturity: Jun 1, 2024 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$54,590	109,180	163,770
	Dell Financial Services Canada Corporation Date of Maturity: Sep 1, 2024 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$101,975	203,951	305,927
	CISCO Systems Capital Co. Date of Maturity: Sep 1, 2025 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$168,343	505,029	673,372
		<b>818,160</b>	<b>1,143,069</b>
<b>Total Long-Term Debt</b>		<b>\$ 2,362,346</b>	<b>\$ 2,789,983</b>

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Future repayments over the next 5 years are estimated as follows:			
	Capital Leases	Capital Loan	Total
2023	\$ 361,213	\$ 160,780	\$ 521,993
2024	361,213	160,780	521,993
2025	168,344	160,780	329,124
2026	-	160,780	160,780
2027	-	160,780	160,780
Thereafter	-	1,098,050	1,098,050
Total	890,770	1,901,950	2,792,720
Less: Interest and executory cost	72,610	357,764	430,374
<b>Total future principal repayments</b>	<b>\$ 818,160</b>	<b>\$ 1,544,186</b>	<b>\$ 2,362,346</b>

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases	Capital Loan	2022	2021
Principal	\$ 324,908	\$ 102,728	\$ 427,637	\$ 933,567
Interest	36,306	58,052	94,358	61,701
<b>Total</b>	<b>\$ 361,214</b>	<b>\$ 160,780</b>	<b>\$ 521,995</b>	<b>\$ 995,268</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
<b>Capital projects:</b>				
Hillmond Soil Remediation Capital Loan Revenue	\$ 4,609	\$ -	\$ -	\$ 4,609
<b>Total capital projects deferred revenue</b>	<b>4,609</b>	<b>-</b>	<b>-</b>	<b>4,609</b>
<b>Non-Capital deferred revenue:</b>				
Scholarships	200,133	48,819	51,852	197,100
Playground Fundraising	51,915	22,215	700	73,430
<b>Total non-capital deferred revenue</b>	<b>252,048</b>	<b>71,034</b>	<b>52,552</b>	<b>270,530</b>
<b>Total Deferred Revenue</b>	<b>\$ 256,657</b>	<b>\$ 71,034</b>	<b>\$ 52,552</b>	<b>\$ 275,139</b>

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### 11. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2022	2021
<b>Revenues:</b>				
Operating Grants	\$ 886,321	\$ 405,745	\$ 1,292,066	\$1,071,036
Fees and Other Revenues	-	400	400	400
<b>Total Revenues</b>	<b>886,321</b>	<b>406,145</b>	<b>1,292,466</b>	<b>1,071,436</b>
<b>Expenses:</b>				
Salaries & Benefits	820,587	511,805	1,332,392	1,387,159
Instructional Aids	33,991	173,893	207,884	129,934
Supplies and Services	12,297	401	12,698	16,756
Non-Capital Equipment	2,503	2,416	4,919	14,350
Building Operating Expenses	-	30,341	30,341	27,907
Communications	2,540	938	3,478	3,661
Travel	73	3,683	3,756	3,870
Professional Development (Non-Salary Costs)	1,599	-	1,599	12,960
Student Related Expenses	4,909	19,434	24,343	8,356
Amortization of Tangible Capital Assets	-	22,272	22,272	22,780
<b>Total Expenses</b>	<b>878,499</b>	<b>765,183</b>	<b>1,643,682</b>	<b>1,627,733</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 7,822</b>	<b>\$ (359,038)</b>	<b>\$ (351,216)</b>	<b>\$ (556,297)</b>

### 12. EXTERNAL SERVICES

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



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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Following Their Voices</b>	<b>Other Programs</b>	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>				
Operating Grants	\$ -	\$ 470,856	\$ 470,856	\$ 452,736
Fees and Other Revenues	274,320	-	274,320	145,754
<b>Total Revenues</b>	<b>274,320</b>	<b>470,856</b>	<b>745,176</b>	<b>598,490</b>
<b>Expenses:</b>				
Salaries & Benefits	237,000	289,388	526,388	368,371
Instructional Aids	22	-	22	5,688
Supplies and Services	-	134,727	134,727	85,197
Non-Capital Equipment	-	61,161	61,161	67,070
Building Operating Expenses	-	2,473	2,473	1,994
Communications	-	2,903	2,903	2,902
Travel	315	(7)	308	-
Professional Development	13,873	-	13,873	524
Student Related Expenses	3,698	-	3,698	7,770
Contracted Transportation & Allowances	-	14,268	14,268	3,696
Amortization of Tangible Capital Assets	-	65,332	65,332	65,332
<b>Total Expenses</b>	<b>254,908</b>	<b>570,245</b>	<b>825,153</b>	<b>608,544</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 19,412</b>	<b>\$ (99,389)</b>	<b>\$ (79,977)</b>	<b>\$ (10,054)</b>

### 13. ACCUMULATED SURPLUS

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

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

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Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
(Restated - Note 2(i))				
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 57,448,367	\$ 1,012,066	\$ 5,063,962	\$ 53,396,471
Less: Liability for Asset Retirement Obligation	1,350,681	-	-	1,350,681
Less: Debt owing on Tangible Capital Assets	2,789,983	-	427,637	2,362,346
	<b>53,307,703</b>	<b>1,012,066</b>	<b>4,636,325</b>	<b>49,683,444</b>
<b>Designated Assets (Schedule F)</b>	<b>5,264,856</b>	<b>1,961,957</b>	<b>3,516,800</b>	<b>3,710,013</b>
<b>Unrestricted Surplus (Deficit)</b>	<b>2,782,587</b>	<b>-</b>	<b>3,246,864</b>	<b>(464,277)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 61,355,146</b>	<b>\$ 2,974,023</b>	<b>\$ 11,399,989</b>	<b>\$ 52,929,180</b>

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 10, 2021 and the Minister of Education on August 27, 2021.

#### 15. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Gymnasium/ Parking Rental	Shop Rental	Total Operating
<b>Future minimum lease payments:</b>			
2023	\$ 30,029	\$ 26,761	\$ 56,790
2024	30,029	-	30,029
2025	30,029	-	30,029
2026	30,029	-	30,029
2027	30,029	-	30,029
Thereafter	30,029	-	30,029
<b>Total Lease Obligations</b>	<b>\$ 180,174</b>	<b>\$ 26,761</b>	<b>\$ 206,935</b>

Included in the table above is an obligation for an agreement for a shop rental for Transition school that expires August 31, 2022, this agreement is renewed on an annual basis.

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## 16. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk).

### i) Credit Risk

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

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

The aging of other accounts receivable as at August 31, 2022, was:

	August 31, 2022				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
First Nation Tuition Receivables	\$ 1,624,314	\$ 114,522	\$ -	\$ 60,939	\$ 1,448,853
Other Receivables	41,887	41,887	-	-	-
<b>Net Receivables</b>	<b>\$ 1,666,201</b>	<b>\$ 156,409</b>	<b>\$ -</b>	<b>\$ 60,939</b>	<b>\$ 1,448,853</b>

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

### ii) Liquidity Risk

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

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

	August 31, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,713,432	\$ 2,362,751	\$ -	\$ -	\$ 1,350,681
Long-term debt	2,362,346	80,388	209,280	1,406,185	666,493
<b>Total</b>	<b>\$ 6,075,778</b>	<b>\$ 2,443,139</b>	<b>\$ 209,280</b>	<b>\$ 1,406,185</b>	<b>\$ 2,017,174</b>

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**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$ 5,100,000 with interest payable monthly at a rate of prime less 0.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

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

**17. COVID-19 PANDEMIC**

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.