



## **Northwest School Division No. 203**

### **2019-20 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 2019-20 annual report. This report presents an overview of Northwest School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited 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 large initial "G" and "W".

Glen Winkler, Board Chair

## **Introduction**

This annual report presents an overview of the Northwest School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020.

This report provides a snapshot of Northwest School Division in its 2019-20 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the COVID-19 pandemic.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

# Governance

## The Board of Education

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

The Board of Education members at August 31, 2020 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 ..... Jessica Piché

A list of the remuneration paid to all board members in 2019-20 is provided in Appendix A.



## School Community Councils

The Northwest School Division believes in promoting a community approach to education. All communities have active School Community Councils (SCCs). The Board of Education has established 21 SCCs for 23 of 24 schools in Northwest School Division. Most of the SCCs in Northwest School Division consists of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. They are looking for new ways to recruit interested parents and community members. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interest demonstrated at the school level.

Those SCCs that have secondary students in their community are encouraged to have representation from this population. The Northwest School Division has students from nine of the ten First Nations within the division's boundaries attending eleven different schools in the division. All NWSD schools have students with aboriginal ancestry attending; therefore, First Nation representation is encouraged for all SCCs. Many of the schools have First Nations representatives as SCC members with others encouraging representation.

The school division makes a concerted effort to ensure that new SCC members understand their roles and have concrete ideas as to how to work collaboratively with their school communities in focusing on improving student learning. The *Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. The Board and Senior Administration make a strong effort to bring members together each year. In the Fall 2019, a professional development session was held on November 28 with guest speak Ted Amendt, from the Saskatchewan School Boards Association. The focus was on *Creating Authentic Parental Engagement*. Unfortunately, the Spring session was cancelled due to COVID-19. From March to June School Community Councils were kept informed of the numerous courses of action the division developed to deal with COVID-19 school closures and were actively involved in supporting the division, schools, and staff initiatives.

Each SCC is given a budget of \$2,000 per year for a division total of \$42,000. School Community Councils are expected to facilitate parent and community participation in planning and to 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 School Community Councils to work with school staff to develop an annual school Learning Improvement Plan (LIP) and to recommend that plan to the Board of Education. All SCCs in the Northwest School Division are active contributors to their school's improvement plan. 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 authentic engagement initiatives and learning programs.



SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. During regular monthly SCC meetings throughout the year, SCCs revisit plans to ensure that SCC, staff, and combined initiatives have been aligned and are providing opportunities for children at the school. Schools look for occasions to get the whole community involved, such as Drama Nights, Band Concerts, playground funding, art extravaganzas, etc. and SCCs support this involvement.

Some of the unique events that took place this past year with the direct involvement of the SCCs include:

- Drive Thru Burger Fundraisers
- I Love to Read Month.
- Meet the Teacher Back to School Barbeque with a twist, they included a scavenger hunt.
- Students and SCC raised money to put together hampers for families in need.
- Acts of Kindness
- Wellness/Healthy Activities
- Summer Reading Projects
- Literacy Nights
- Amazing Race
- School Track and Playground updates.
- Read-a-thon
- Colour Run
- New school signage
- Water bottle stations

These are just a few of the many school projects undertaken last year. The SCC was a huge support with 2020 Virtual Grads. One SCC had the Superintendent of Schools and an Indigenous leader come to one of their evening meetings and present on the Circle of Courage and the many ways that it can be incorporated into the school and daily operations.

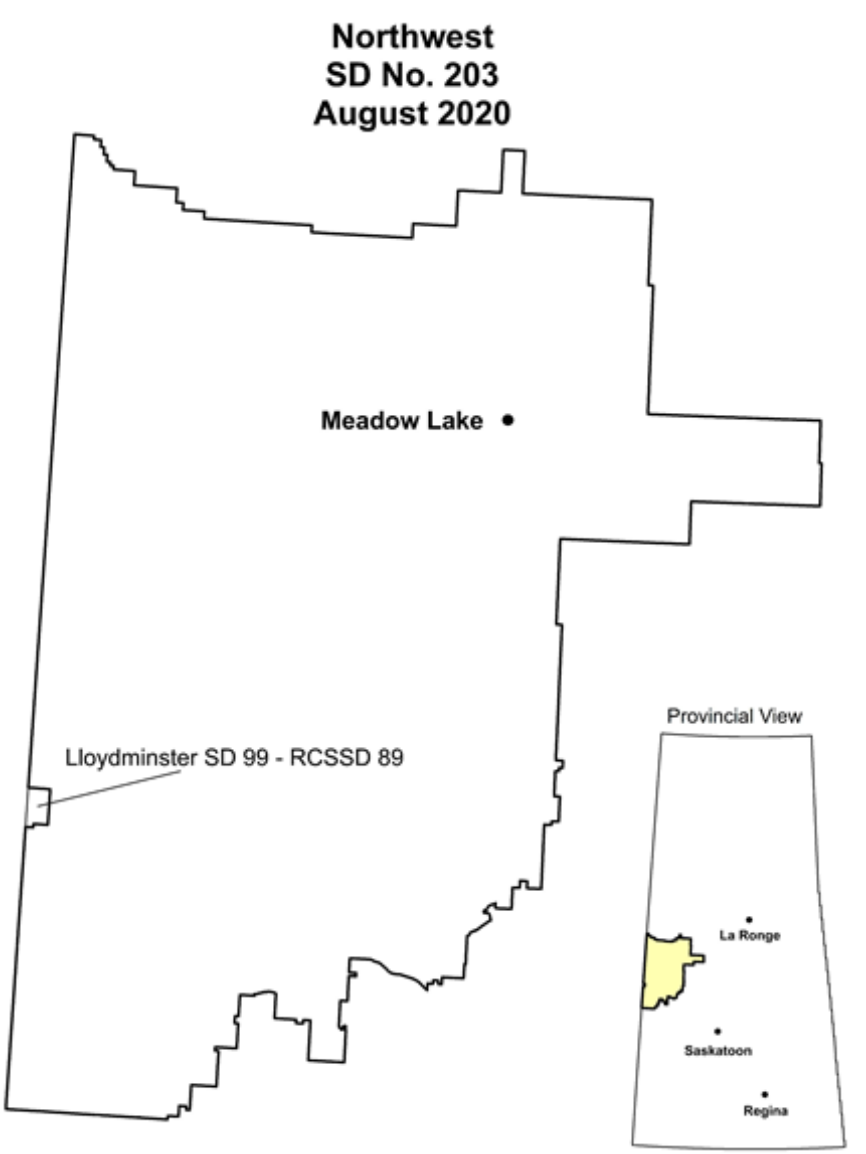
# School Division Profile

## About Us

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

Northwest School Division is divided into eleven subdivisions for purposes of board representation. For a more detailed description of the Northwest School Division indicating the eleven subdivisions and communities under each subdivision, go to our website at [www.nwsd.ca/Board/Members/Pages](http://www.nwsd.ca/Board/Members/Pages)

Much of Northwest School Division is rural, punctuated by several towns and one city, Meadow Lake, where the school division head office is located. Ten First Nations are located with the boundaries of Northwest School Division. The economy of the northwest is mixed. Agriculture, forestry and the oil industry are the driving forces in the northwest.



## **Division Philosophical Foundation**

The Northwest School Division is committed to our 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 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 Prairie North Regional Health Authority 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 Prairie North Health Region to offer joint assessment and therapy programs for our Prekindergarten students and to ensure smooth transitions into Kindergarten. Our supporting professionals also collaborate with Prairie North professionals on an ongoing basis to make therapy services more effective and efficient.

The Northwest School Division 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. In 2019-20 the school division was excited to work alongside community partners to help develop Meadow Lake's First Family Resource Centre which opened in March of 2020.

Several schools in the Northwest School Division 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 (NWRC) regarding job placements for students attending the college.

Most schools in the school division took advantage of our Elder's program and had Knowledge Keepers and Elders share their wisdom and knowledge in order 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 our Reconciliation Committee that included Elders from Waterhen and Sweet Grass First Nations, teachers, administrators and senior administrators from across Northwest School Division.

## **Program Overview**

In order to provide the best education possible for all students, the Northwest School Division offers a wide range of programs in its 24 schools.

The provincially mandated core curricula, broad areas of learning and cross-curricular competencies are central to all our programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Schools in Northwest School Division offer the following specialized programming:

Alternate Programming for Vulnerable Students - Northwest School Division strives to lay the foundation for success one student at a time. Each school offers programming that responds to the needs of its students such as: Prekindergarten; alternative programming and credit recovery programs for vulnerable students; distance education; services and supports of educational psychologists, occupational therapists, speech and language pathologists, addiction counsellors, school counsellors, mentors, and Elders. We also run three Transition Schools for vulnerable students who have generally not experienced success in our regular schools. These programs and supports are intended to provide equitable opportunities for equitable outcomes for all students.

Ascent Program - The Ascent program is a highly structured transition program where vulnerable students from Grades 5-8 in Meadow Lake can learn to be successful. It creates an opportunity for students to develop appropriate behaviours and social skills in a differentiated and inquiry-based program so that they can begin to be reintegrated/transitioned back into mainstream classrooms and programming. Basic Instruction in English Language Arts is a focus as well as other subjects at the discretion of the classroom teacher and school administration.

The Northwest School Division understands the importance of Aboriginal language instruction and has had Cree, Cree Culture with Language Infusion and Native Studies classes in our Meadow Lake schools for over fourteen years. Each year we meet to discuss ways we can

improve our language and cultural classes in order to meet our student needs. Indigenous Education, Native Studies and Cree 10 along with Native Arts are taught in our Meadow Lake schools where we have a high percentage of First Nations and Métis students. Starting in Grade 4, students have the opportunity to learn basic Cree words and sentence structure along with the nuances of Cree and Métis culture. This has been beneficial, not only for our First Nations and Métis students, but also for our non-Indigenous students, as they learn and better understand First Nation and Métis culture. Our Cree Culture class with language infusion for Grade 5-8 students at Gateway and Jonas Samson Middle Schools has been well received by students and helps with smoother transitions and engagement for Indigenous and non-Indigenous students. The Grad Coach program at Carpenter high school has been in operation since 2016, and we have consistently seen graduation rates for Indigenous students improve over this time, along with an increase in overall credits attained by both Indigenous and non-Indigenous students.

English as an Additional Language (EAL) — In recent years, the schools in Northwest School Division have welcomed many newcomers from all around the world. We anticipate that this trend will continue to grow to reflect the demands of the growing industries in our corner of the province. With support from the Ministry of Education and other school divisions, the Northwest School Division developed a protocol, an assessment toolkit, and a Welcome Package for Families to ensure a smooth transition of these students into our school system. As each newcomer enters our schools, his/her English language proficiency level and math skills are assessed, plus, background information is obtained about the family. These assessment and interview tools provide our staff with insight into the newcomers' background, knowledge, and skill levels; thus, we are able to enroll newcomers in appropriate courses, build their English language skills, and provide any necessary interventions. As we continue to welcome newcomers to our division, we also provide individualized supports and intervention for all our English Language Learners so that they can be successful in their academic courses.

French immersion programming – This program has been expanding each year and was available for Kindergarten to Grade 12 in 2019-20. Staffing is a challenge for French Immersion, but we have successfully filled the need for French language teachers and support staff in the French language. The HR department endeavors to recruit qualified teachers on an ongoing basis. We also work with the Odyssey program to recruit language assistants that support students and staff in French Immersion.

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships; and,
- Alignment of human, physical and fiscal resources.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *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:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

### ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

### School division goals aligned with Reading, Writing and Math at Grade Level outcome

Northwest School Division goals in Reading, Writing and Math continue to be the same as the provincial goals in the ESSP. Northwest School Division set an intermediate goal in reading for the 2019-20 school year to have 82% of students at or above grade level by the end of Grade 3.

### School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

The School Division Literacy team was active in implementing and supporting SaskReads for Teachers and SaskReads for Administrators in the following ways:

- Professional Development was provided at the division level, school level, principal level, and teacher level.
- Data collection processes and timelines continued to be consistent and new teachers were trained in the use of Fountas and Pinnell tools.
- Individualized reading plans were created and implemented for students in Grades 4-12 who were not yet reading at grade level.
- Each Northwest School Division school continued to create, implement, and monitor a Response to Intervention program that addressed student needs in general but also had a specific reading plan built in.
- Due to COVID-19 school closures in March all actions and data collection initiatives were paused.

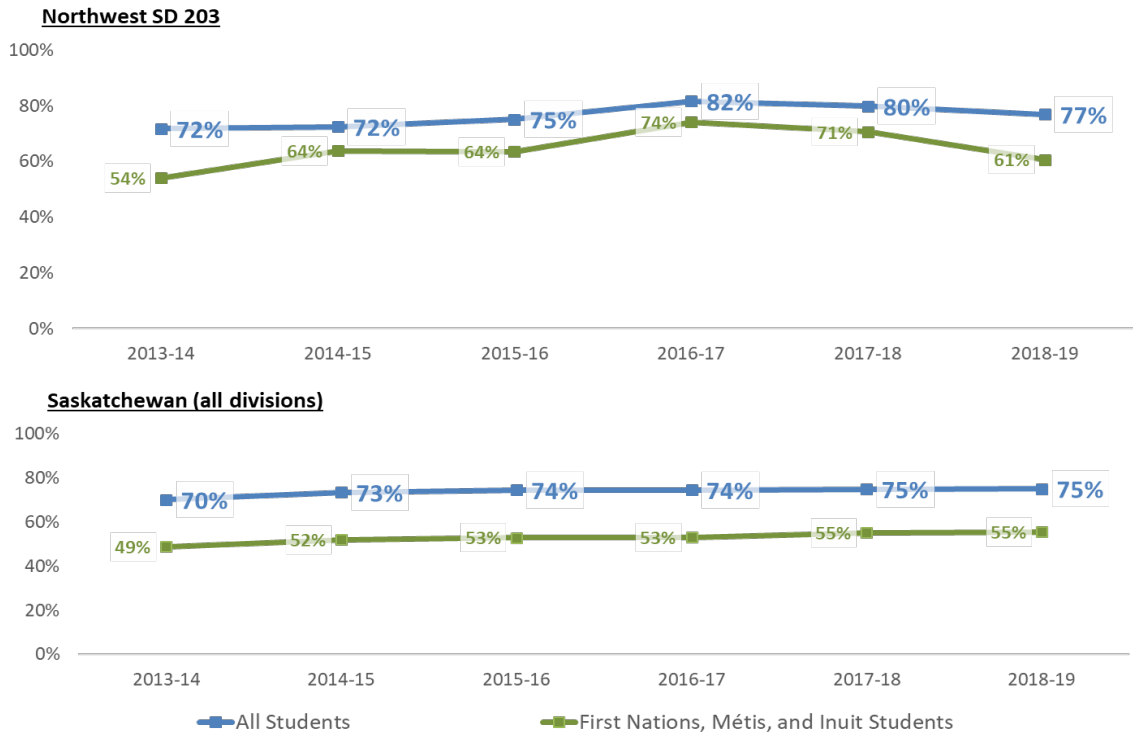
### Measures for Reading at Grade Level

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

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the *Saskatchewan Plan for Growth* improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

**Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19**



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, 2020

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

Due to school closures in March, we were unable to collect our year end reading data, thus are unable to determine our final grade 3 reading scores for 2019-20. Our results have been relatively consistent over the past 6 years with approximately 80 percent of our grade 3 students reading at or above grade level. Over this same time span our results have remained very consistent with the overall provincial average with Northwest results continuing to be just slightly higher.



Approximately 5% of our students are one reading level below the benchmark and less than 10% of our students are more than one level below the benchmark but within one grade of the benchmark. These numbers have remained consistent over the past number of years. Northwest School Division continues to have a very high level of reported reading levels and include 97% of our grade 3 students. This is still being investigated further as there may be students included in our results who meet pre-established criteria for exclusion. We are excited and proud to maintain our progress. We will continue to provide supports to all students not yet at grade level in reading. We will continue to work with our FNMI students to identify and promote effective practices and strategies to help close the gap even further between our FNMI and non-FNMI students.

## **Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates**

### **ESSP Outcome:**

**By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.**

### **ESSP Improvement Targets:**

- **Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.**
- **By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.**
- **By 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).**

**School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

In the 2019-20 year we continued to see significant growth by the Northwest School Division to align division and school goals and practices to the Truth and Reconciliation Commission of Canada 94 Calls to Action, the Provincial ESSP improvement target and reconciliation actions and the Inspiring Success Policy Framework.

**School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

**NWSD Actions:**

- Continued to develop further understanding of how to effectively teach treaties in the classroom and use treaty curriculum resource renewal supports as per the provincial curriculum.
- Second year of implementation of Following Their Voices at Carpenter High School in Meadow Lake.
- Expanded our division FNMI Lead Learners Group.

**Aligns with:**

**The Truth and Reconciliation Commission (TRC) of Canada 94 Calls to Action:**

- (TRC #7) To develop with Aboriginal groups a joint strategy to eliminate educational and employment gaps between Aboriginal and non-Aboriginal Canadians.
- (TRC #62) We call upon the federal, provincial and territorial governments, in consultation and collaboration with Survivors, Aboriginal peoples, and educators, to make age appropriate curriculum on residential schools, treaties, and Aboriginal peoples’ historical and contemporary contributions to Canada a mandatory education requirement for Kindergarten to Grade twelve students.

**Provincial Education Sector Strategic Plan:**

- Following Their Voices

**Inspiring Success Action: Equitable Outcomes for First Nations and Métis Learners**

**Inspiring Success Enduring Strategies: Culturally relevant and engaging curriculum**

- Differentiated, high quality instruction.
- Experiencing First Nations and Métis content, perspectives and ways of knowing.

**NWSD Actions:**

- Continued to enhance and develop partnerships with local and provincial First Nation authorities along with provincial school divisions and the Ministry of Education.
- Functional Reconciliation Team – Meadow Lake Tribal Council, Flying Dust First Nation, Elders/Knowledge Keepers (Waterhen and Sweet Grass First Nations).

**Aligns with:**

**The Truth and Reconciliation Commission (TRC) of Canada 94 Calls to Action:**

- (TRC #7) To develop with Aboriginal groups a joint strategy to eliminate educational and employment gaps between Aboriginal and non-Aboriginal Canadians.

**Provincial Education Sector Strategic Plan:**

**Inspiring Success Action:**

- Shared Management and Partnership.

**Inspiring Success Enduring Strategies:**

- Strong Family and community partnerships.
- Alignment of human, physical and fiscal resources.

**NWSD Actions:**

- Monitored and promote self-declaration in our schools.
- Began to develop a method to assess and report student achievement pertaining to treaty outcomes.

- Continued to use database trends to monitor barriers to academic achievement for Indigenous and non-Indigenous students.
- Utilize data from administrator/teacher survey to identify barriers to teaching treaties in the classroom.

Aligns with:

The Truth and Reconciliation Commission (TRC) of Canada 94 Calls to Action:

- (TRC #7) To develop with Aboriginal groups a joint strategy to eliminate educational and employment gaps between Aboriginal and non-Aboriginal Canadians.

Provincial Education Sector Strategic Plan:

- Data Collection and development of databases to make informed decisions.

Inspiring Success Action:

- Data collection and reporting

Inspiring Success Enduring Strategies:

- Culturally appropriate and authentic assessment.
- Strong Family and community partnerships.
- Alignment of human, physical and fiscal resources.

NWSD Actions:

- Several Grade 4 and 9 students, along with teachers, administrators and senior administrators participated in the KAIROS Blanket Exercise.
- Supported Culturally Courageous Land Based Learning
- Teachers taught to facilitate Treaty Simulation.
- One educator from every school trained to facilitate the KAIROS Blanket Exercise.
- Trained administrators led, in-person and virtual professional development for leading to learn provincial initiative.
- FNMI Lead Learners visited schools participated in Reconciliation camp and in-person training.

Aligns with:

The Truth and Reconciliation Commission (TRC) of Canada 94 Calls to Action:

- (TRC #57) We call upon the Canadian Ministries of Education, Canada to maintain an annual commitment to Aboriginal Education issues, including iii. Building student capacity for intellectual understanding, empathy, and mutual respect, the United Nations Declaration on the Rights of Indigenous Peoples.
- (TRC #62) We call upon the federal, provincial and territorial governments, in consultation and collaboration with Survivors, Aboriginal peoples, and educators, to make age appropriate curriculum on residential schools, treaties, and Aboriginal peoples’ historical and contemporary contributions to Canada a mandatory education requirement for Kindergarten to Grade twelve students.

Provincial Education Sector Strategic Plan:

- Leading to Learn

Inspiring Success Action:

- All Learners have knowledge of First Nations and Métis Worldviews.

Inspiring Success Enduring Strategies:

- Culturally appropriate and authentic assessment.
- Culturally relevant and engaging curriculum.

	<ul style="list-style-type: none"> <li>– Experiencing First Nations and Métis content, perspectives and ways of knowing.</li> <li>– Targeted and relevant professional learning.</li> </ul> <p>First Nations and Métis Education Achievement Fund (FNMEAF) Actions for 2019-20.</p> <p>Reconciliation Camp:</p> <ul style="list-style-type: none"> <li>– Minimum of one staff member from every NWSD school attended.</li> </ul> <p>Cree Culture and Language Programing:</p> <ul style="list-style-type: none"> <li>– Mostly schools in Meadow Lake participated in this programing.</li> </ul> <p>Elders/Knowledge Keeper Program:</p> <ul style="list-style-type: none"> <li>– Most schools in the NWSD had a least one Elders/Knowledge Keeper visit in 2019-20.</li> </ul> <p>Following Their Voices:</p> <ul style="list-style-type: none"> <li>– Second year training costs for Carpenter High School educators.</li> </ul> <p>Grad Coach Funding:</p> <ul style="list-style-type: none"> <li>– Resources etc. for the Grad room.</li> </ul> <p>Learning to Lead Division Training:</p> <ul style="list-style-type: none"> <li>– Training Costs for all NWSD administrators.</li> </ul> <p>Indigenous Literacy Resources for NWSD Schools:</p> <p>Intended funding for each school to purchase Indigenous literature for libraries and classrooms.</p>
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**Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation**

**Average Final Marks**

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

## Average Final Marks – Northwest SD

### Average Final Marks in Selected Secondary-Level Courses, 2019-20

Subject	All Students		Non-FNMI		FNMI	
	Province	Nwest	Province	Nwest	Province	Nwest
English Language Arts A 10 (Eng & Fr equiv)	75.1	75.8	78.5	78.8	62.9	68.5
English Language Arts B 10 (Eng & Fr equiv)	75.7	77.2	79.1	79.7	64.3	71.4
Science 10 (Eng & Fr equiv)	73.8	72.8	77.5	76.1	61.8	66.7
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	73.5	77.1	78.6	63.0	59.7
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	77.1	79.0	78.9	65.5	71.2
English Language Arts 20 (Eng & Fr equiv)	77.3	76.7	79.6	79.1	67.0	70.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	74.8	72.7	77.2	64.9	69.8
Math: Foundations 20 (Eng & Fr equiv)	77.4	76.7	79.1	77.4	67.8	74.4

Notes: 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, 2020

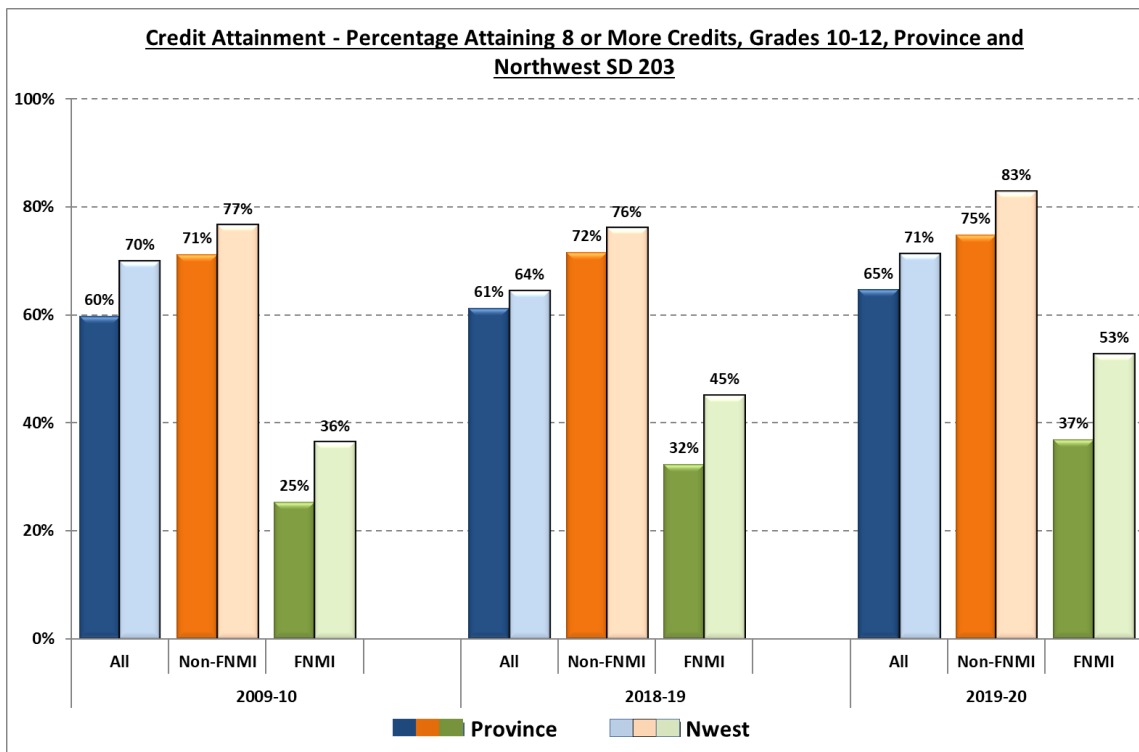
### Analysis of Results – Average Final Marks

When we compare the average marks of all NWSD students with the provincial results we see that NWSD received higher or equivalent marks in 5 out of the 8 subjects, while receiving almost equivalent marks in 3 of the 8 subject areas, which is something to celebrate. Additionally, when we review the average final marks in selected Secondary-Level Courses for 2019-20 among our FNMI students with their provincial counterparts we see that in all subject areas except for one, FNMI students within the Northwest School Division have average marks that are consistently above the provincial average. That said however, when we compare NWSD non-FNMI students' marks with NWSD FNMI, we see that on average, non-FNMI students are achieving about 10 percentage points higher per subject. This would reflect the achievement gap that exists between non-FNMI and FNMI students within the NWSD. These grades are higher than the previous year contributing to our on-time FNMI graduation rate of 68%, which is above the provincial average by 21 percentage points and is something that we celebrate. With the majority of our FNMI students situated in Meadow Lake, it was beneficial to help support and provide resources for teachers in the aforementioned subject areas to better meet the needs of our FNMI students. We are seeing the benefit of purposeful, intentional, efforts made in our schools to address the achievement gap.

### 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, 2020

### Analysis of Results – Credit Attainment

When we analyse the credit attainment data from 2009-10 to 2019-20 we see that over that span of time the Northwest School Division has consistently surpassed provincial averages for Indigenous and non-Indigenous students, which is something to be celebrated. Although our credit attainment rates for FNMI students are improving in the division, they are consistently and significantly lower than those for their non-Indigenous counterparts, which has been the trend for the last three years. Credit attainment results for FNMI students has improved considerably over a 10 year span and is much higher than the provincial rate. This correlates with the increased graduation rate in narrowing the gap in student achievement between FNMI and non-FNMI students. The condition of a graduation coach at our high school in Meadow Lake has helped in higher credit attainment over the last three year and is an initiative that the NWSD will continue supporting and enhancing. The awareness and fidelity to FTV goals and practices has promoted a positive learning environment. It should be noted the provincial policy decision was made where students would receive passing grades in courses in which they were actively enrolled as of March 12, 2020. This likely contributed to the increase in credits earned in 2019-20 compared to previous years.

## Graduation Rates

### ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

### School division goals aligned with the Graduation Rates outcome

By June 2019, the NWSD will achieve an 87% three-year graduation rate and a 90% five-year graduation rate.

### School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

Graduation is a trailing indicator of a student's success in school. It is an excellent predictor of future success. The Northwest School Division has directed many initiatives to improve the graduation rate.

- The use of exit surveys to identify student levels of engagement and satisfaction. They were also utilized to determine what factors hinder a student's ability to graduate.
- Providing professional development opportunities surrounding assessment and evaluation to enhance instructional quality and engagement. Equipping schools with assessment tools to more accurately determine a student's progress.
- Using OurSCHOOL data to quantify and address levels of student engagement. The quantified data is reported back to teachers and administrators. Schools also reported back to students and parents. Data is used to address identified issues in learning and instruction.
- Methods of obtaining sufficient credits including enhanced credit recovery initiatives, special projects, apprenticeship, work experience and transition programs. Students also offered opportunities to take online courses.
- Created and implemented more robust Response to Intervention (RTI) models in schools to identify weaknesses and apply timely interventions particularly in elementary and middle schools.
- Engagement goals added to every school's Learning Improvement plan.
- Continuing the graduation counsellor portfolio that works with students at Carpenter High School.
- Created a Graduation team to identify barriers to graduation and provide possible solutions. The team also formulated actions for the division strategic plan. Those actions included attendance initiatives, more robust mentorship programs and an increased focus on engagement and instruction.
- Mentorship programs that build connections with students to provide a sense of value and belonging in the school community.
- My Blueprint is used in grades 7-12. Students (starting in grade 9) create graduation plans that are continuously followed up. Student lead conferences for students from grades 9-11 concerning career pathways and career education were implemented in all schools. Some schools are using "All about me", a career pathway tool for grades k-6.

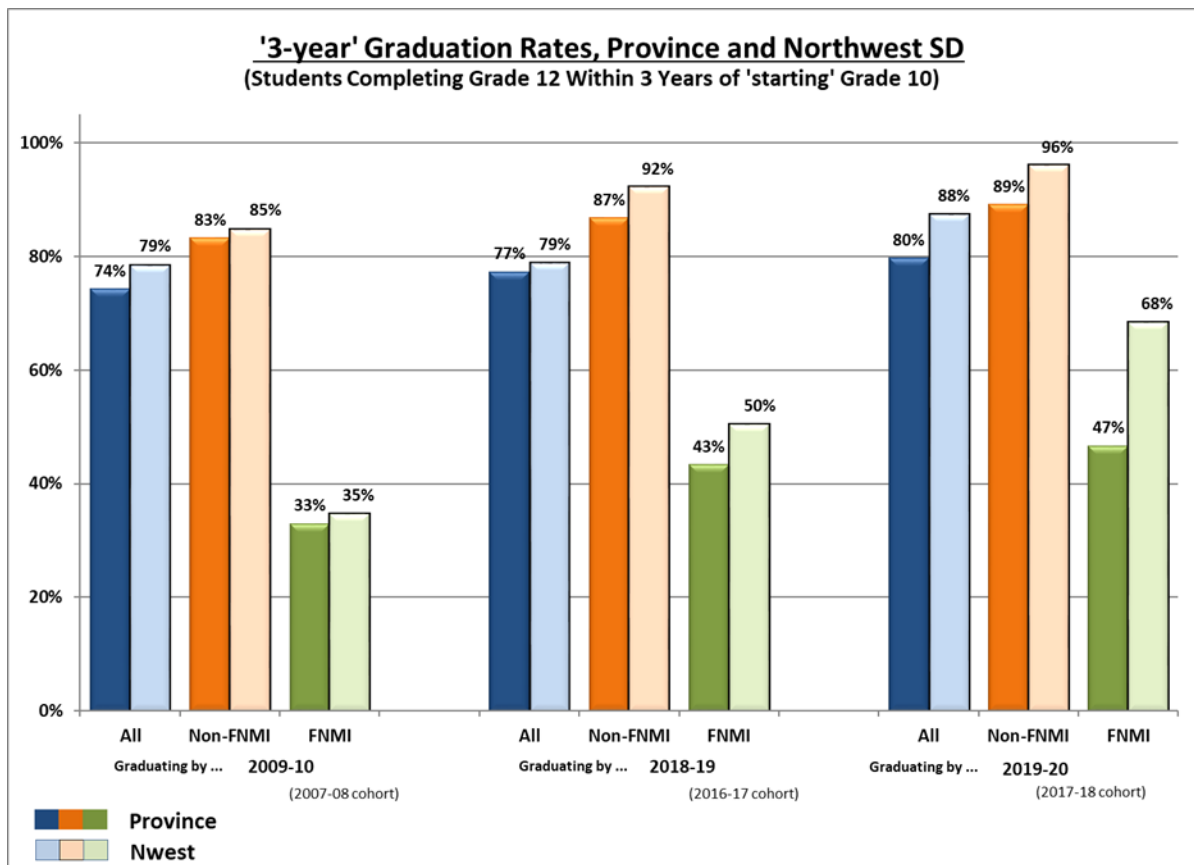
- COPEs, CAPS, COPS for all grade 10 students and follow-up interpretation. This is a career and aptitude tool that allows students to determine career options and explore self understanding.
- Implementation of My Student First Classroom with appropriate professional developments to do so.
- Attendance incentive programs in elementary/middle schools. Personal phone calls home for students missing in high school. Some home visits were carried out in elementary schools.

## Measures for Graduation Rates

### 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 required 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, 2020

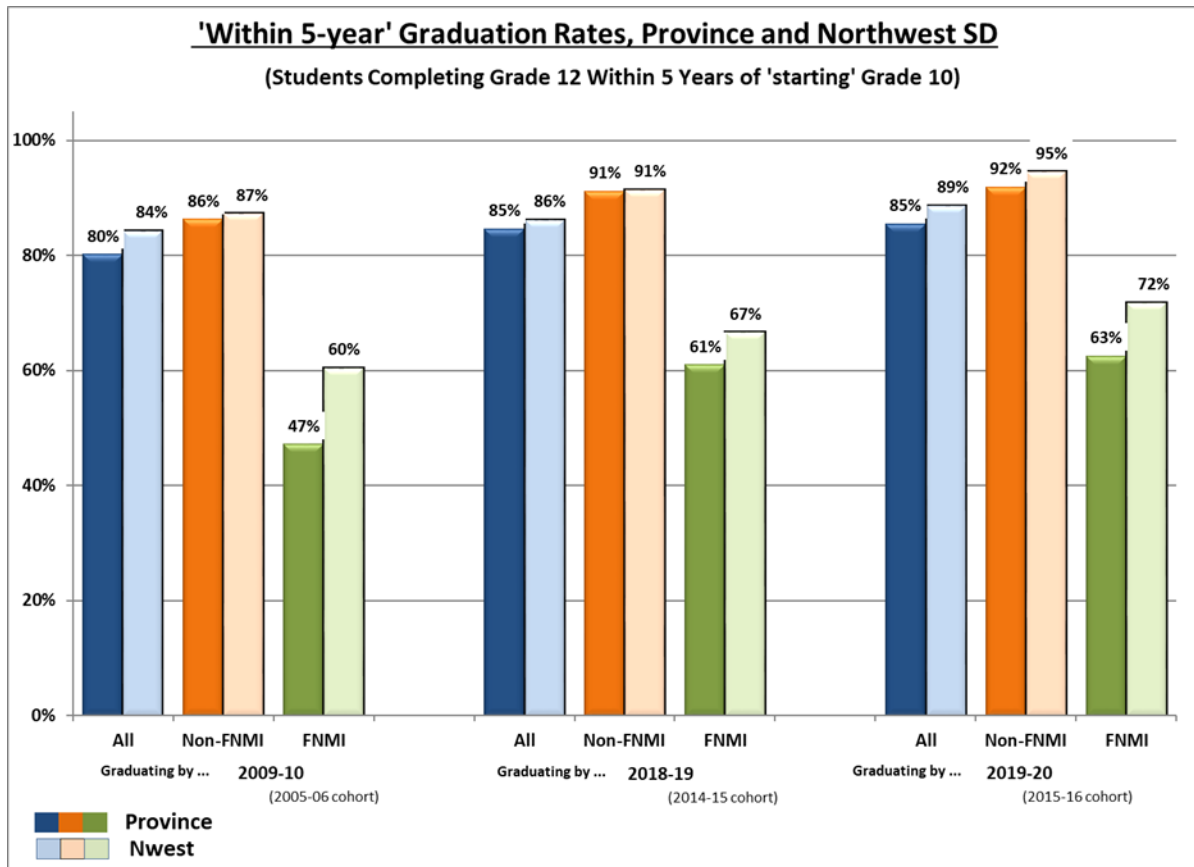
### **Analysis of Results – Three-Year Graduation Rates**

The 2019-20 graduation rate for the entire Northwest indicates that the graduation rate was 88%. This represents a significant increase compared to the previous and years prior and demonstrates a sharp trend that differs from the slight fluctuations seen on a year to year basis. Our graduation rate for all students is above that of the province. FNMI Northwest student graduation rates for 2019-20 have also increased significantly to 68%, a marked increase from the previous years. There is a greater fluctuation in graduation rates for FNMI students in NWSD due to the relatively unstable population size of students where the graduation success of one student can increase the yearly rate by more than a percentage point. Our non-FNMI graduation rate like our overall graduation rate is greater than that of the province at 96%. FNMI graduation rates are significantly above those of the province. The FNMI graduation rates this year still shows a narrowing of the gap between the graduation rates of FNMI students and non-FNMI students. Based on this year's data we have exceeded the provincial FNMI graduation goal for 2020. Northwest School Division continues to provide supports pertaining to professional development, enhanced academic skills, credit acquisition and recovery, student engagement methodologies, diverse programming, mentorship, building relationships, and quality instruction to improve graduation rates. Programs including Following their voices, a graduation coach, better utilization of our transition schools, and more robust, targeted RTI models are some ways of addressing our graduation rate to where the need is greatest. It is also understood that provincial policies set in place in response to the COVID-19 pandemic, along with school operational and instructional responses, likely contributed to a larger than usual year-over-year percentage point increase in graduation rates for June 2020.

### **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, 2020

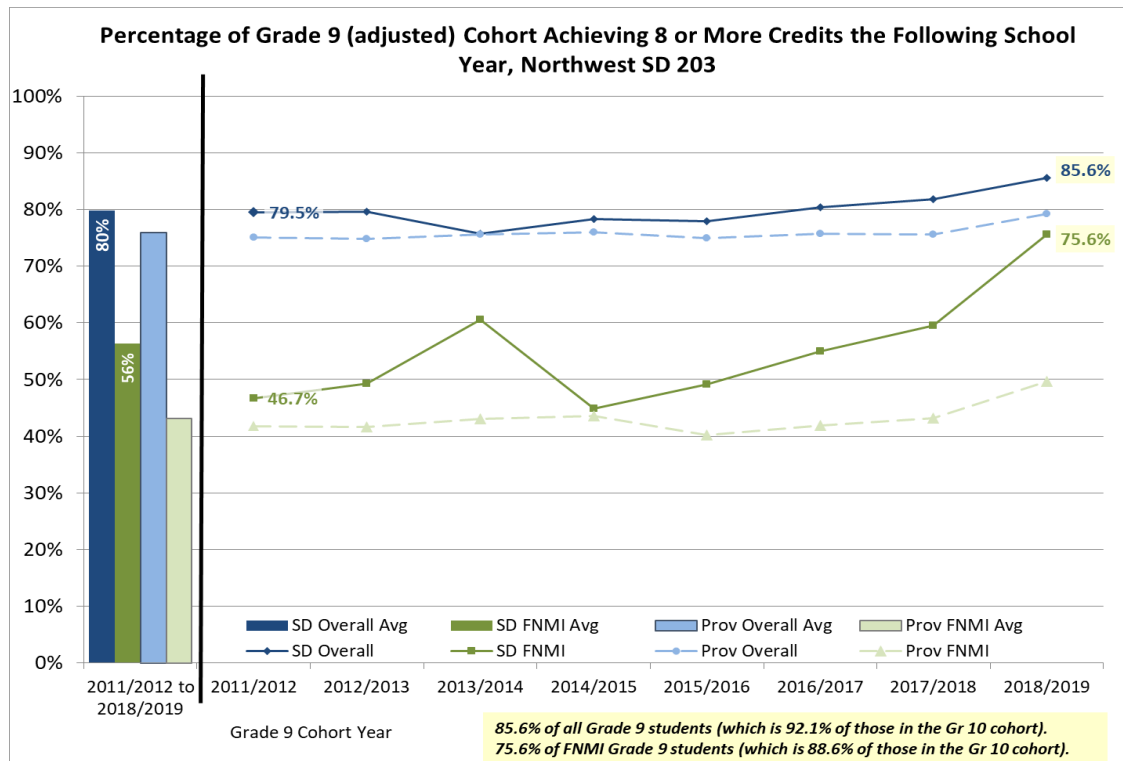
### Analysis of Results – Graduation Rates 'within five-years'

Not all students graduate on-time. These students require more time to complete the necessary credits to graduate. The graduation rate increases when these extra years of schooling are considered. By June 2020, 89% of all Northwest students, 96% of non-FNMI students and 72% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. These numbers are higher than last year and indicate a slightly increasing trend. Northwest's five-year graduation rate for all three groups of students demonstrates the same pattern as the three-year graduation rate. The Northwest School Division 5-year graduation rate is higher overall than the provincial rate of 85% and this is true of the 5-year FNMI provincial graduation rate of 72%. There remains a gap between FNMI student and non-FNMI student graduation rates. The schools are making a concerted effort to narrow the gap. Our results for elementary reading levels are promising as are initiatives to more deeply engage students. RTI models are more robust and responsive in maintaining students along their academic/graduation path.

## 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, 2020

### 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 80% which exceeds the provincial 8-year average of approximately 76%. The results in 2018-19 Grade 9 cohort have increased to 85.6% which is still above the provincial result and is higher than the results of the past 4 years. On average, over the 8 years, 50% of self-declared FNMI

students achieving 8 or more credits remained quite consistent, but over the last 2 years the results have increased precipitously culminating with a value of 75.6% for 2019-20. There continues to be a gap between non-FNMI and FNMI students in terms of credit attainment, but that gap is narrowing. Credit options in addition to Credit recovery as well as transition schools provide students opportunity to stay on track. Successful strategies to increase attendance and engagement are necessary to make greater progress.

## Early Years

### ESSP Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### ESSP Improvement Targets:

- By June 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten.

### School division goals aligned with the Early Years outcome

- Focused Early Years PD: One day of division training with SPDU facilitating, *Let's talk: supporting diverse language learners*.
- Division site visits: Teachers encouraged to visit other classrooms in the division to see best practices and classroom environments.
- Collaborate with various stakeholders/agencies: Identify Early Entrance for students, Early years coalition, KidsFirst, ECS, Social Services and Prairie Health.
- Explore effective family engagement opportunities.

### School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

We collected Early Years Evaluation Teacher Assessment (EYE-TA) data. This data was disseminated and analyzed with the Student Services Teachers (SSTs). The results of the assessments have been used to better identify resources, professional development and personnel to enhance our Kindergarten program and to ensure the majority of our students score within the appropriate range in four of the five domains as measured by the EYE-TA. Additionally, we have developed interdisciplinary teams at the division and school level comprised of Teachers, In-school Administration, Speech Pathologists, Educational Psychologists and Occupational Therapists to examine the EYE-TA data and recommend appropriate interventions. To date, 83% of our students scored within the appropriate range in four EYE-TA domains when exiting Kindergarten, which is in keeping with the provincial average.

Teachers also took advantage of the excellent provincially run Early Childhood workshops, webinars and presenters throughout the year.

## Measures for Early Years

### Early Years Evaluation

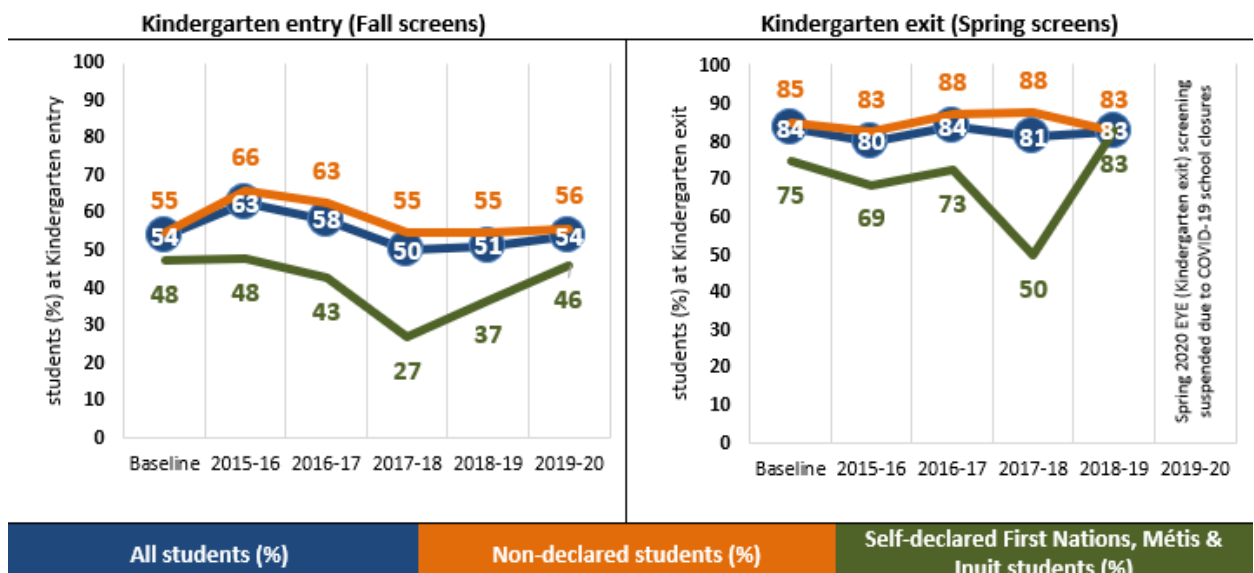
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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 I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

**Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent**

**Northwest 203**

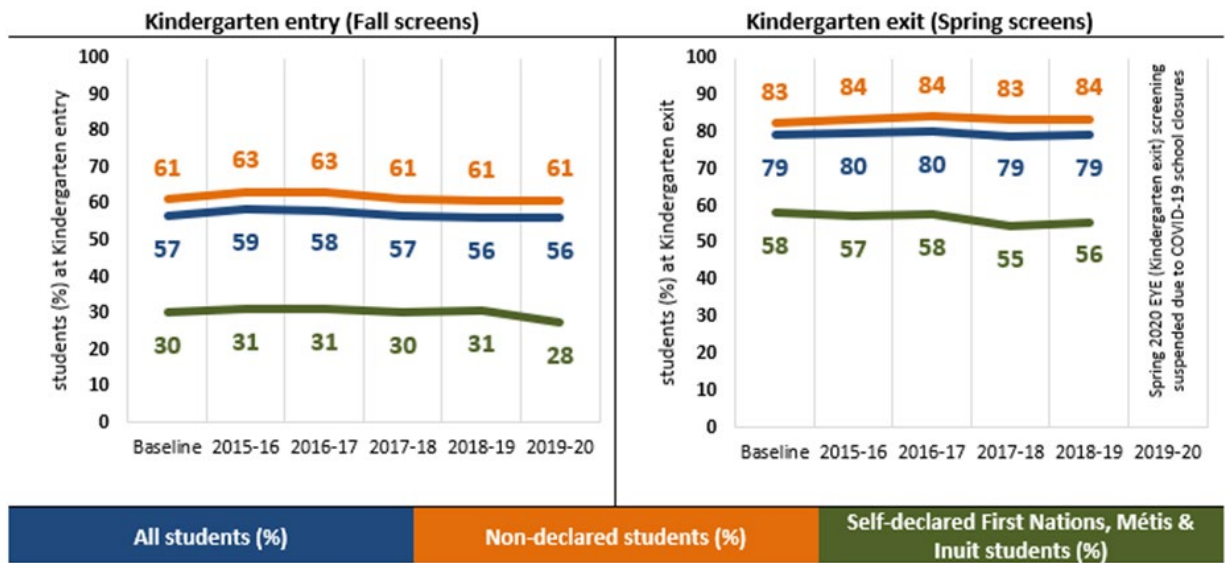


All students (%)

Non-declared students (%)

Self-declared First Nations, Métis & Inuit students (%)

Saskatchewan (all divisions)



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 are able to 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, 2020

**Analysis of Results – Early Years Evaluation**

In the NWSD 83% of our Kindergarten students have scored within the appropriate level EYE-TA domains when exiting Kindergarten, which is at a rate that is in line with the provincial average. When we analyze the data pertaining to our FNMI Kindergarten student readiness we see that upon entry, only 46% of this cohort were ready for Kindergarten in 2019-20. We were anticipating substantial growth as has been demonstrated in previous years. While the NWSD exit percentages are consistently similar to the provincial results meaning significant growth is anticipated. The data speaks to consistent high needs that we are seeing with some of our FNMI students when they enter Kindergarten. What is amazing is that in recent data the results indicate that we have eliminated the achievement gap between FNMI and non-FNMI students by the time they leave Kindergarten, which is a stunning result indeed.

In response to identified needs, we added additional resources in the form of personnel to help support our early childhood educators, which we believe has helped to maintain the growth rate that is indicated in the current data. Additionally, Early Childhood educators completed professional development on how to help students to succeed in a classroom that is comprised of diverse language learners. Our early childhood educators and our para-professionals continue to develop appropriate and intentional interventions for some of our most vulnerable students. We also feel that our excellent Prekindergarten programs in the Northwest School Division have gone a long way in having our most vulnerable students prepared for Kindergarten especially with the increased needs that we are witnessing. We are proud to collaborate with various stakeholders in and out of our communities such as KidsFirst, Early Childhood Services, Ministries of Social Services and Health to help better meet the needs of our students and families.



### School Division Local Priority Area

Local Priority: Student engagement will increase in all schools. Student engagement and learning go hand-in-hand; engagement begets learning and learning begets engagement.

#### School division goals aligned with local priority area

Student engagement will increase in all schools.

#### School division actions taken during the 2019-20 school year to support local priority area

- Northwest School Division administers the OurSCHOOL surveys, with a focus on student engagement, each year to students from grades 4-12. This year, we were only able to administer the survey in the fall due to COVID-19 school closures in March. There were approximately 1055 (elementary) and 1600 (high school) student respondents. From here, each school used their individual results to determine a student intellectual engagement goal specific to their school's needs. We had planned to use the spring data to measure growth.
- All grades 9 and 11 students completed an online Student Engagement survey and themes from the results were shared with each school so that they could plan accordingly.

### Local Measures for increasing student engagement Priority

Schools identify tools for measuring their specific engagement goal to determine if student engagement has improved in their school. Furthermore, data gleaned from the high school engagement survey are shared with each school. This data is used to make necessary changes at the school level to increase student engagement based on student feedback. Students identified a safe and positive school climate, hands-on learning, and teacher knowledge and/or passion for the material being presented as key to increasing student engagement. Students also mentioned that positive relationships with teachers is key to a safe and positive school climate, which is essential to student engagement.

### Analysis of Results

Two of the variables related to student engagement, based on student feedback and survey results, were grade of the student, relationship with the teacher, and/or the teacher's approach. Student engagement decreases in middle years and high school, which is quite common. The majority of students felt that they were more actively engaged in a lesson when it was hands-on (for example; robotics and coding), if they were interested in the subject, and if they felt that the teacher cared about the students and their success. Consequently, schools within the Northwest School Division are expected to have well designed Mentorship programs that foster a supporting and welcoming atmosphere and focus on building positive adult-student relationships. Professional development and classroom observations have centred on engagement strategies and building positive relationships. Schools have created in their Learning Improvement Plans methods to develop positive and caring learning environments that are conducive to student well-being, success and engagement and the school division has offered Mental Health classes for students and professional development opportunities for staff members.

## Demographics

### Students

In 2019-20, 4,530 K-12 students were enrolled with Northwest School Division. This is down slightly from the previous year 2018-19 of 4,631 students. Métis and First Nations enrolment numbers have dropped slightly. The French Immersion programming in the city of Meadow Lake continues to evolve as the program has expanded to include Kindergarten to grade 12 students. Interest in the community remains active with fifteen students starting Kindergarten in Fall 2019 and six students graduating with the French Immersion designation in June 2020.

#### Students – Northwest SD

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Kindergarten</b>	369	361	355	322	342
<b>1</b>	396	365	359	365	309
<b>2</b>	398	402	362	362	356
<b>3</b>	341	395	392	358	361
<b>4</b>	355	339	401	392	358
<b>5</b>	368	371	344	414	381
<b>6</b>	374	373	367	336	407
<b>7</b>	336	370	373	370	301
<b>8</b>	353	337	346	366	345
<b>9</b>	375	352	321	338	373
<b>10</b>	335	387	376	327	359
<b>11</b>	328	308	326	323	302
<b>12</b>	388	367	336	358	336
<b>Total</b>	<b>4,716</b>	<b>4,727</b>	<b>4,658</b>	<b>4,631</b>	<b>4,530</b>
<b>PreK</b>	<b>163</b>	<b>184</b>	<b>163</b>	<b>178</b>	<b>186</b>

Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	305	319	338	343	318
	<b>4 to 6</b>	242	263	346	363	348
	<b>7 to 9</b>	228	245	332	358	334
	<b>10 to 12</b>	238	301	357	371	371
	<b>Total</b>	<b>1,013</b>	<b>1,128</b>	<b>1,373</b>	<b>1,435</b>	<b>1,371</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	21	17	20	12	12
	<b>4 to 6</b>	14	10	13	<10	10
	<b>7 to 9</b>	17	14	12	11	<10
	<b>10 to 12</b>	<10	12	<10	<10	<10
	<b>Total</b>	<b>60</b>	<b>53</b>	<b>54</b>	<b>37</b>	<b>38</b>
<b>French Immersion</b>	<b>K to 3</b>	41	53	55	52	63
	<b>4 to 6</b>	28	23	22	25	32
	<b>7 to 9</b>	18	22	26	22	20
	<b>10 to 12</b>	-	-	-	17	21
	<b>Total</b>	<b>87</b>	<b>98</b>	<b>103</b>	<b>116</b>	<b>136</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 includes 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, 2019

## Staff

Job Category	FTEs
Classroom teachers	301.0
Principals, vice-principals	20.6
<b>Other educational staff (positions that support educational programming)</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	176.6
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.0
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	37.6
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	110.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS)</b> – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>666.9</b>

### Notes:

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

Source: Northwest School Division, 2020

## Senior Management Team

The Director of Education, Mr. Duane Hauk, reports directly to the Board of Education. Five superintendents are responsible for teaching, learning, and curriculum. As of August 31, 2019, four of the superintendents were given responsibility for schools in the following communities throughout the Northwest School Division:

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

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

Other duties that fall under the portfolio of Superintendent Newton and Superintendent Oakes are curriculum and instruction including reading, writing and math along with graduation outcomes. Superintendent Davin Hildebrand is responsible for the management of human resources and for future planning of human resources needs. His portfolio includes payroll and benefits. Superintendent of Schools, Terry Craig, has the responsibility of Early Childhood programs and First Nations and Métis Education.

As the Superintendent of Student Services, Ms. Jennifer Williamson, provides support to Student Services Support Teachers across the division. She also has the supervision of the office counsellors, speech language pathologists and educational psychologists as part of her portfolio.

The Chief Financial Officer, Mr. 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
Dorintosh Central	K-8	Dorintosh
Ernie Studer	K-12	Loon Lake
Gateway Middle	5, 6 & 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	6-12	Lashburn
Maidstone Comprehensive High	6-12	Maidstone
Marsden Jubilee Elementary	K-6	Marsden
Marshall	K-9	Marshall
Neilburg Composite	K-12	Neilburg
Paradise Hill	K-12	Paradise Hill
Pierceland Central	PreK-12	Pierceland
Ratushniak Elementary	PreK-6	Maidstone
St. Walburg	PreK-12	St. Walburg
Transition Place Education Centre	9-12	Meadow Lake
Turtleford Community School	PreK-12	Turtleford

This year there was a restructuring of grades and schools in the community of Meadow Lake. Carpenter High School added a grade for a grade 9 to 12 school. Gateway Elementary became Gateway Middle School to accommodate grade 5, 6 and 8 students for one year and then will become a grade 5-8 school. Jonas Samson Junior High became Jonas Samson Middle School for grade 5 to 8 students (only the grade 6 French Immersion students for 2019-2020). Jonas Samson does include the French Immersion program. This unique year was to assist students in the transition as they would be in the same school for at least two years before transitioning to another school (exception Grade 6 French Immersion students).

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2019-20 Cost
Goodsoil Central School	Roof	Roof Replacement	288,929
Ratushniak Elementary School	Relocatables	Relocatables	1,000,324
<b>Total</b>			<b>\$1,289,253</b>

## **Transportation**

Northwest School Division buses travel approximately 16,000 km per day transporting over 2,300 students to 34 schools. Three urban routes within the City of Meadow Lake transport 185 grade K-9 students and two buses transport Prekindergarten children for both morning and afternoon classes. In 2019-20, there were 240 students that reside in the Northwest School Division who are being transported to Lloydminster Public and Catholic School Division schools on ten bus routes. Average bus routes were 80 kilometers with approximately 23 students per bus.

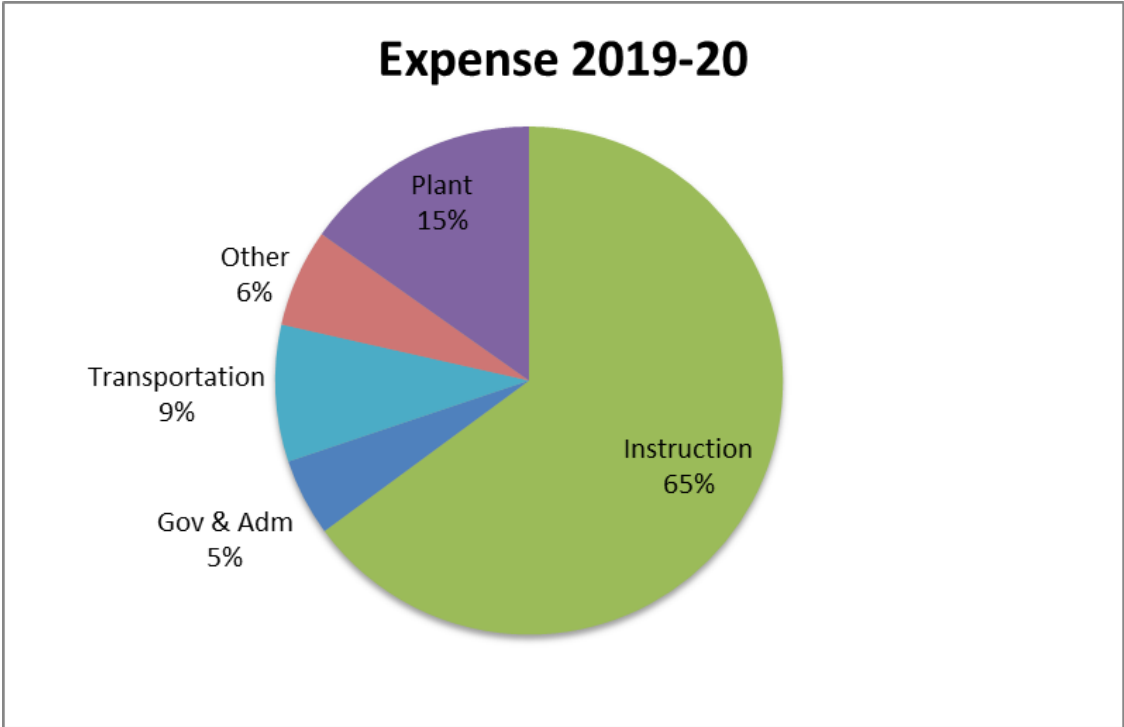
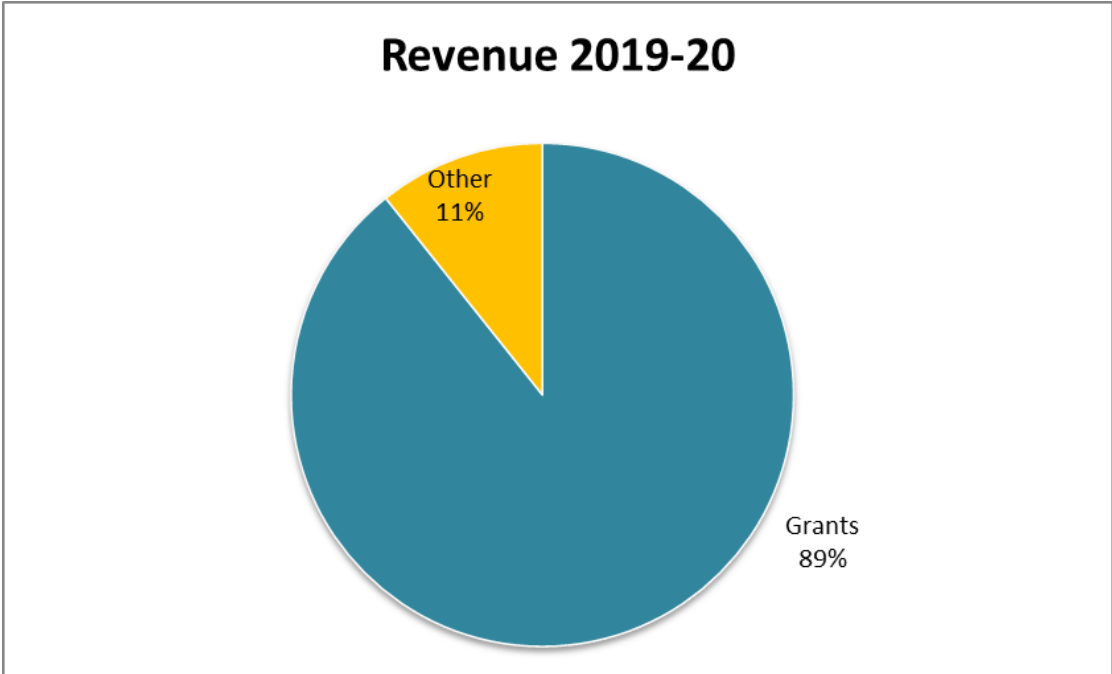
Northwest School Division operates its own transportation service and owns a fleet of approximately 145 buses of various sizes with approximately 151 full and part time bus drivers. The school division also contracts out one bus route. In addition, the school division has a contract with Multiworks to provide transportation for students with special needs in the City of Meadow Lake.

Challenges last year included inclement weather, driver retention and maintenance expenses.



# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual %	Note
	Budget	Actual	Actual	Over / (Under)	Variance	
<b>REVENUES</b>						
Property Taxation	-	1,394	9,456	1,394	100%	1
Grants	55,429,252	55,262,062	53,851,603	(167,190)	0%	
Tuition and Related Fees	2,688,960	3,265,416	3,470,434	576,456	21%	2
School Generated Funds	2,318,000	1,356,151	2,063,295	(961,849)	-41%	3
Complementary Services	1,088,607	1,025,042	1,076,371	(63,565)	-6%	4
External Services	424,443	532,973	479,682	108,530	26%	5
Other	115,000	453,348	565,827	338,348	294%	6
<b>Total Revenues</b>	<b>62,064,262</b>	<b>61,896,386</b>	<b>61,516,668</b>	<b>(167,876)</b>	<b>0%</b>	
<b>EXPENSES</b>						
Governance	314,568	240,387	328,438	(74,181)	-24%	7
Administration	2,930,432	2,867,231	2,837,158	(63,201)	-2%	
Instruction	41,236,101	40,978,395	42,049,911	(257,706)	-1%	
Plant	10,552,977	9,605,052	10,572,618	(947,925)	-9%	8
Transportation	5,771,005	5,500,160	6,027,832	(270,845)	-5%	
Tuition and Related Fees	686,500	547,189	348,764	(139,311)	-20%	9
School Generated Funds	2,318,000	1,219,371	1,793,973	(1,098,629)	-47%	10
Complementary Services	1,711,750	1,594,715	1,725,634	(117,035)	-7%	11
External Services	424,443	511,892	641,304	87,449	21%	12
Other Expenses	66,286	67,542	99,562	1,256	2%	
<b>Total Expenses</b>	<b>66,012,062</b>	<b>63,131,934</b>	<b>66,425,194</b>	<b>(2,880,128)</b>	<b>-4%</b>	
<b>(Deficit) for the Year</b>	<b>(3,947,800)</b>	<b>(1,235,548)</b>	<b>(4,908,526)</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 based on current enrollment update.
3	Decreased fundraising activity due to school closure in March 2020 as a result of COVID-19.
4	Decreased revenue from third party grants due to school closure in March 2020 as a result of COVID-19.
5	Increased revenue due to the addition of Following Their Voices grant.
6	Increased revenue as a result of proceeds for insurance claims.
7	Reduction in payments to School Community Councils and Board travel due to school closure in March 2020 as a result of COVID-19.
8	Repairs and maintenance of schools delayed due to pandemic restrictions and shortage of materials.
9	Under budget due to overestimating the number of provincial students attending federal schools.
10	Under budget as a result of actual fundraising activity lower than budget due to school closure in March 2020 as a result of COVID-19.
11	Reduction in summer programming, nutrition programs, and school activities due to school closure in March, 2020 as a result of COVID-19.
12	Over budget due to related expenditures of the increased Following Their Voices grant revenue.

## Appendix A – Payee List

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, John	7,268	1,432	-	569	-	600	9,869
Graham, Faith	9,766	2,599	-	227	-	772	13,363
Winkler, Glen*	10,239	805	-	549	-	600	12,192
Stein, Charles	7,133	1,056	-	480	-	600	9,270
Piche, Jessica	6,412	370	-	512	-	600	7,894
Seymour, Barbara	7,499	-	-	661	-	754	8,913
Baillargeon, Janice	9,258	1,348	-	162	-	750	11,518
Prete, Terri**	6,652	229	-	499	-	600	7,980
Campbell, Mark	5,775	273	-	159	-	600	6,807
Perillat, Andrea	6,348	1,240	-	614	-	500	8,702
Harland, Beverly	8,877	1,992	-	88	-	600	11,557

\*Board Chair

\*\*Board Vice-Chair

## Personal Services

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

## Supplier Payments

Name	Amount
BEE-J'S OFFICE PLUS	83,944
BMO BANK OF MONTREAL	949,277
CABRAL, JOHN PAUL	283,831
CENTAUR PRODUCTS INC.	80,240
CYPRESS SALES PARTNERSHIP	73,787
DELL CANADA INC	107,177
DELL FINANCIAL SERVICES CANADA LTD	434,757
DIAMOND INTER- NATIONAL TRUCKS LTD.	205,181
DJ'S DRIVING SCHOOL	119,207
EDWARD BETTSCHEN	89,589
EECOL ELECTRIC	71,863
ENGINEERED AIR	139,880
FLYING DUST FIRST NATION	441,609

Name	Amount
KEV SOFTWARE INC.	50,796
LLOYDMINSTER & DISTRICT CO-OP ADMIN OFFICE	69,094
MARASIGAN, JACKSILYN T.	75,645
MARSH CANADA LIMITED	412,092
MAXIM TRUCK & TRAILER	143,563
MCGINN ENGINEERING LTD	55,045
MEADOW LAKE CO-OP	52,175
MUNICIPAL EMPLOYEES PENSION PLAN	1,103,162
NAILS ENTERPRISES (2007) INC.	542,586
NORTH WEST COLLEGE	85,720
NORTHERN EDGE TIRE LTD.	60,343
PEARSON CANADA INC.	50,969
RECEIVER GENERAL	2,348,056

Name	Amount
GENRON ENTERPRISES 2007 LTD.	212,778
HAIID GENERAL CONSTRUCTION LTD.	229,900
IBM CANADA LTD.	414,885
IBM GLOBAL FINANCING CANADA CORPORTATION	67,269
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	547,457
SASKATCHEWAN TEACHERS FEDERATION	3,148,480
SASKTEL	74,061
SASKATCHEWAN WORKERS' COMPENSATION BD	184,523
SHKOPICH ENVIRO LTD.	57,779

Name	Amount
RON'S PLUMBING & HEATING (1980) LTD.	72,042
SASKATCHEWAN ASSOCIATION OF RURAL MUNICIPALITIES	156,183
SASKENERGY	356,042
SASKPOWER	852,195
SPARKROCK	101,000
TOSHIBA BUSINESS SOLUTIONS	72,501
TROY LIFE & FIRE SAFETY	85,761
TURTLEFORD & DISTRICT CO-OP	393,439
TURTLEFORD AGENCIES INC.	140,321
VERITIV CANADA, INC	158,483
WESTERN CANADA BUS	884,003

## Other Expenditures

Name	Amount
MUNICIPAL EMPLOYEES PENSION PLAN	1,103,162
NORTHWEST LOCAL TEACHERS ASSOCIATION	55,500
RECEIVER GENERAL	9,392,226
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	430,145

Name	Amount
SASKATCHEWAN TEACHERS FEDERATION	349,831
TEACHERS SUPERANNUATION COMMISSION	61,555

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

[REDACTED]

## Audited Financial Statements

[REDACTED]

Of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2020

*C. McClelland*

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

*Grant Thornton LLP*

\_\_\_\_\_  
Auditor

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

[REDACTED]

## Management's Responsibility for the Financial Statements

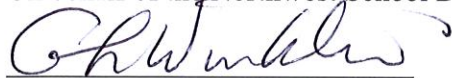
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

The external auditors, 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 26th, 2020



**Northwest School Division No. 203**  
**Statement of Financial Position**  
**as at August 31, 2020**

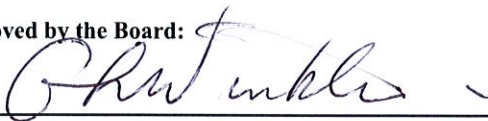
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	2020	2019
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	6,952,535	8,336,517
Accounts Receivable (Note 7)	3,121,451	2,298,283
Portfolio Investments (Note 3)	182,361	179,589
<b>Total Financial Assets</b>	<b>10,256,347</b>	<b>10,814,389</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	1,005,500	1,603,599
Long-Term Debt (Note 9)	2,481,005	2,777,049
Liability for Employee Future Benefits (Note 5)	950,900	901,300
Deferred Revenue (Note 10)	926,942	981,010
<b>Total Liabilities</b>	<b>5,364,347</b>	<b>6,262,958</b>
<b>Net Financial Assets</b>	<b>4,892,000</b>	<b>4,551,431</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	57,148,155	58,710,014
Inventory of Supplies for Consumption	528,544	493,889
Prepaid Expenses	242,418	291,331
<b>Total Non-Financial Assets</b>	<b>57,919,117</b>	<b>59,495,234</b>
<b>Total Accumulated Surplus (Note 13)</b>	<b>62,811,117</b>	<b>64,046,665</b>

Contractual Obligations and Commitments (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, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Property Taxes and Other Related	-	1,394	9,456
Grants	55,429,252	55,262,062	53,851,603
Tuition and Related Fees	2,688,960	3,265,416	3,470,434
School Generated Funds	2,318,000	1,356,151	2,063,295
Complementary Services (Note 11)	1,088,607	1,025,042	1,076,371
External Services (Note 12)	424,443	532,973	479,682
Other	115,000	453,348	565,827
<b>Total Revenues (Schedule A)</b>	<b>62,064,262</b>	<b>61,896,386</b>	<b>61,516,668</b>
<b>EXPENSES</b>			
Governance	314,568	240,387	328,438
Administration	2,930,432	2,867,231	2,837,158
Instruction	41,236,101	40,978,395	42,049,911
Plant	10,552,977	9,605,052	10,572,618
Transportation	5,771,005	5,500,160	6,027,832
Tuition and Related Fees	686,500	547,189	348,764
School Generated Funds	2,318,000	1,219,371	1,793,973
Complementary Services (Note 11)	1,711,750	1,594,715	1,725,634
External Services (Note 12)	424,443	511,892	641,304
Other	66,286	67,542	99,562
<b>Total Expenses (Schedule B)</b>	<b>66,012,062</b>	<b>63,131,934</b>	<b>66,425,194</b>
<b>Operating Deficit for the Year</b>	<b>(3,947,800)</b>	<b>(1,235,548)</b>	<b>(4,908,526)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>64,046,665</b>	<b>64,046,665</b>	<b>68,955,191</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>60,098,865</b>	<b>62,811,117</b>	<b>64,046,665</b>

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

**Northwest School Division No. 203**  
**Statement of Changes in Net Financial Assets (Net Debt)**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$ (Note 14)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>4,551,431</b>	<b>4,551,431</b>	<b>9,039,433</b>
<b>Changes During the Year</b>			
Operating Deficit for the Year	(3,947,800)	(1,235,548)	(4,908,526)
Acquisition of Tangible Capital Assets (Schedule C)	(2,100,500)	(2,893,969)	(4,211,266)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	19,350	114,375
Net Gain on Disposal of Capital Assets (Schedule C)	-	(19,350)	(11,413)
Amortization of Tangible Capital Assets (Schedule C)	4,410,277	4,455,828	4,496,295
Net Acquisition of Inventory of Supplies	-	(34,655)	265
Net Change in Other Non-Financial Assets	-	48,913	32,268
<b>Change in Net Financial Assets</b>	<b>(1,638,023)</b>	<b>340,569</b>	<b>(4,488,002)</b>
<b>Net Financial Assets, End of Year</b>	<b>2,913,408</b>	<b>4,892,000</b>	<b>4,551,431</b>

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

**Northwest School Division No. 203**

... page 4

**Statement of Cash Flows  
for the year ended August 31, 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(1,235,548)	(4,908,526)
Add Non-Cash Items Included in Deficit (Schedule D)	4,436,478	4,484,882
Net Change in Non-Cash Operating Activities (Schedule E)	(1,411,477)	380,675
<b>Cash Provided (Used) by Operating Activities</b>	<b>1,789,453</b>	<b>(42,969)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(2,893,969)	(4,211,266)
Proceeds on Disposal of Tangible Capital Assets	19,350	114,375
<b>Cash Used by Capital Activities</b>	<b>(2,874,619)</b>	<b>(4,096,891)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(2,772)	(6,370)
<b>Cash Used by Investing Activities</b>	<b>(2,772)</b>	<b>(6,370)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	267,213	935,598
Repayment of Long-Term Debt	(563,257)	(137,665)
<b>Cash Provided (Used) by Financing Activities</b>	<b>(296,044)</b>	<b>797,933</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(1,383,982)</b>	<b>(3,348,297)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>8,336,517</b>	<b>11,684,814</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>6,952,535</b>	<b>8,336,517</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, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	1,394	9,456
<b>Total Other Tax Revenues</b>	-	1,394	9,456
<b>Total Property Taxes and Other Related Revenue</b>	-	1,394	9,456
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	53,664,824	51,686,354	51,699,259
Other Ministry Grants	1,549,428	3,325,325	127,265
<b>Total Ministry Grants</b>	55,214,252	55,011,679	51,826,524
Other Provincial Grants	40,000	87,240	52,891
Grants from Others	175,000	163,143	176,053
<b>Total Operating Grants</b>	55,429,252	55,262,062	52,055,468
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	-	1,796,135
<b>Total Capital Grants</b>	-	-	1,796,135
<b>Total Grants</b>	55,429,252	55,262,062	53,851,603
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	-	-	4,839
Federal Government and First Nations	2,613,960	3,178,810	3,377,240
<b>Total Tuition Fees</b>	2,613,960	3,178,810	3,382,079
Transportation Fees	75,000	86,606	88,355
<b>Total Operating Tuition and Related Fees</b>	2,688,960	3,265,416	3,470,434
<b>Total Tuition and Related Fees Revenue</b>	2,688,960	3,265,416	3,470,434
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	163,000	152,996	153,994
<b>Total Curricular Fees</b>	163,000	152,996	153,994
<b>Non-Curricular Fees</b>			
Fundraising	1,100,000	649,283	981,529
Grants and Partnerships	250,000	189,590	293,181
Students Fees	635,000	267,470	500,295
Other	170,000	96,812	134,296
<b>Total Non-Curricular Fees</b>	2,155,000	1,203,155	1,909,301
<b>Total School Generated Funds Revenue</b>	2,318,000	1,356,151	2,063,295
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	851,607	851,607	843,298
Other Ministry Grants	-	400	-
Other Provincial Grants	26,000	23,727	23,544
Federal Grants	211,000	149,308	209,129
<b>Total Operating Grants</b>	1,088,607	1,025,042	1,075,971
<b>Fees and Other Revenue</b>			
Other Revenue	-	-	400
<b>Total Fees and Other Revenue</b>	-	-	400
<b>Total Complementary Services Revenue</b>	1,088,607	1,025,042	1,076,371

**Northwest School Division No. 203**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	424,443	424,440	416,350
<b>Total Operating Grants</b>	<b>424,443</b>	<b>424,440</b>	<b>416,350</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	108,533	63,332
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>108,533</b>	<b>63,332</b>
<b>Total External Services Revenue</b>	<b>424,443</b>	<b>532,973</b>	<b>479,682</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	35,000	325,680	368,918
Sales & Rentals	5,000	10,326	16,323
Investments	75,000	97,992	139,277
Gain on Disposal of Capital Assets	-	19,350	41,309
<b>Total Other Revenue</b>	<b>115,000</b>	<b>453,348</b>	<b>565,827</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>62,064,262</b>	<b>61,896,386</b>	<b>61,516,668</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	133,000	108,066	138,572
Professional Development - Board Members	27,500	13,313	33,657
Grants to School Community Councils	47,568	34,797	59,498
Elections	2,000	500	-
Other Governance Expenses	104,500	83,711	96,711
<b>Total Governance Expense</b>	<b>314,568</b>	<b>240,387</b>	<b>328,438</b>
<b>Administration Expense</b>			
Salaries	2,249,482	2,177,197	2,186,911
Benefits	245,261	243,264	236,453
Supplies & Services	104,000	138,832	90,837
Non-Capital Furniture & Equipment	8,000	9,231	13,663
Building Operating Expenses	38,100	57,830	40,947
Communications	25,000	30,501	29,203
Travel	55,000	52,317	64,731
Professional Development	50,000	35,535	49,275
Amortization of Tangible Capital Assets	155,589	122,524	125,138
<b>Total Administration Expense</b>	<b>2,930,432</b>	<b>2,867,231</b>	<b>2,837,158</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	28,883,458	28,576,182	28,793,534
Instructional (Teacher Contract) Benefits	1,416,154	1,481,024	1,453,082
Program Support (Non-Teacher Contract) Salaries	6,273,431	5,887,104	6,125,742
Program Support (Non-Teacher Contract) Benefits	1,138,855	1,121,801	1,103,040
Instructional Aids	909,000	809,148	1,028,790
Supplies & Services	625,000	963,469	919,500
Non-Capital Furniture & Equipment	181,000	230,695	518,978
Communications	121,000	75,499	69,837
Travel	190,000	144,571	219,670
Professional Development	361,000	185,697	261,006
Student Related Expense	206,000	139,300	197,211
Amortization of Tangible Capital Assets	931,203	1,363,905	1,359,521
<b>Total Instruction Expense</b>	<b>41,236,101</b>	<b>40,978,395</b>	<b>42,049,911</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,142,641	2,159,263	2,102,248
Benefits	578,947	568,353	516,855
Supplies & Services	38,300	33,332	25,462
Non-Capital Furniture & Equipment	36,500	40,153	43,874
Building Operating Expenses	5,561,000	4,631,360	5,720,566
Communications	10,500	12,113	10,535
Travel	105,000	143,474	133,560
Professional Development	15,000	14,358	1,744
Amortization of Tangible Capital Assets	2,065,089	2,002,646	2,017,774
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,552,977</b>	<b>9,605,052</b>	<b>10,572,618</b>
<b>Student Transportation Expense</b>			
Salaries	2,600,617	2,677,666	2,662,701
Benefits	485,628	512,322	533,362
Supplies & Services	794,000	699,209	868,943
Non-Capital Furniture & Equipment	504,000	561,068	845,540
Building Operating Expenses	32,400	32,144	32,220
Communications	33,000	33,822	31,095
Travel	55,000	25,408	37,040
Professional Development	20,000	2,648	16,603
Contracted Transportation	88,000	83,663	101,520
Amortization of Tangible Capital Assets	1,158,360	872,210	898,808
<b>Total Student Transportation Expense</b>	<b>5,771,005</b>	<b>5,500,160</b>	<b>6,027,832</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	686,500	547,189	348,764
<b>Total Tuition and Related Fees Expense</b>	<b>686,500</b>	<b>547,189</b>	<b>348,764</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	162,000	103,422	116,014
Cost of Sales	950,000	556,356	772,399
Non-Capital Furniture & Equipment	24,000	1,897	71,620
School Fund Expenses	1,182,000	557,696	833,940
<b>Total School Generated Funds Expense</b>	<b>2,318,000</b>	<b>1,219,371</b>	<b>1,793,973</b>



**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	584,789	569,943	559,105
Program Support (Non-Teacher Contract) Salaries & Benefits	761,932	706,947	763,832
Transportation Salaries & Benefits	123,756	122,727	119,383
Instructional Aids	110,000	64,303	113,019
Supplies & Services	27,500	18,518	31,213
Non-Capital Furniture & Equipment	3,000	10,962	15,569
Building Operating Expenses	-	25,969	16,825
Communications	2,500	3,327	2,855
Travel	12,000	7,171	9,368
Professional Development (Non-Salary Costs)	6,000	3,298	15,908
Student Related Expenses	52,000	38,770	55,266
Amortization of Tangible Capital Assets	28,273	22,780	23,291
<b>Total Complementary Services Expense</b>	<b>1,711,750</b>	<b>1,594,715</b>	<b>1,725,634</b>
<b>External Service Expense</b>			
Grant Transfers	-	-	9,694
Administration Salaries & Benefits	-	33,332	12,000
Instructional (Teacher Contract) Salaries & Benefits	-	66,668	36,000
Transportation Salaries & Benefits	256,180	220,033	262,207
Instructional Aids	-	554	-
Supplies & Services	66,500	56,834	100,050
Non-Capital Furniture & Equipment	25,000	47,107	134,878
Building Operating Expenses	-	2,471	1,016
Communications	4,000	2,668	2,813
Travel	-	2,268	7,502
Professional Development (Non-Salary Costs)	1,000	6,341	2,694
Student Related Expenses	-	1,355	687
Contracted Transportation & Allowances	-	498	-
Amortization of Tangible Capital Assets	71,763	71,763	71,763
<b>Total External Services Expense</b>	<b>424,443</b>	<b>511,892</b>	<b>641,304</b>

**Northwest School Division No. 203**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	1,000	1,448	423
Interest on Capital Loans	65,286	65,322	69,243
<b>Total Interest and Bank Charges</b>	<b>66,286</b>	<b>66,770</b>	<b>69,666</b>
Loss on Disposal of Tangible Capital Assets	-	-	29,896
Provision for Uncollectable Accounts	-	772	-
<b>Total Other Expense</b>	<b>66,286</b>	<b>67,542</b>	<b>99,562</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>66,012,062</b>	<b>63,131,934</b>	<b>66,425,194</b>

**Northwest School Division No. 203**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2020**

	Land		Buildings		School	Other	Furniture and Equipment		Computer Hardware and Equipment		Assets	
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual	Software	Under Construction	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	1,280,532	2,593,240	94,505,953	1,427,878	12,443,737	1,560,781	4,373,698	3,706,092	685,991	86,481	122,664,383	119,364,795
Additions/Purchases	-	82,215	-	-	951,187	75,647	140,680	402,008	261,586	980,646	2,893,969	4,211,266
Disposals	-	-	-	-	-	-	-	(826,553)	-	-	(826,553)	(911,678)
<b>Closing Balance as of August 31</b>	<b>1,280,532</b>	<b>2,675,455</b>	<b>94,505,953</b>	<b>1,427,878</b>	<b>13,394,924</b>	<b>1,636,428</b>	<b>4,514,378</b>	<b>3,281,547</b>	<b>947,577</b>	<b>1,067,127</b>	<b>124,731,799</b>	<b>122,664,383</b>

	Buildings		Furniture and Equipment		Computer Hardware and Equipment		Assets					
	Buildings	Short-Term	Equipment	Audio Visual	Software	Under Construction	2020	2019				
	\$	\$	\$	\$	\$	\$	\$	\$				
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	1,535,338	49,652,139	541,025	7,134,428	1,124,770	1,872,978	1,751,880	341,811	-	63,954,369	60,266,790
Amortization of the Period	-	89,315	1,840,592	54,071	932,358	182,617	418,211	769,397	169,267	-	4,455,828	4,496,295
Disposals	-	-	-	-	-	-	-	(826,553)	-	-	(826,553)	(808,716)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,624,653</b>	<b>51,492,731</b>	<b>595,096</b>	<b>8,066,786</b>	<b>1,307,387</b>	<b>2,291,189</b>	<b>1,694,724</b>	<b>511,078</b>	<b>N/A</b>	<b>67,583,644</b>	<b>63,954,369</b>

	Buildings		Furniture and Equipment		Computer Hardware and Equipment		Assets					
	Buildings	Short-Term	Equipment	Audio Visual	Software	Under Construction	2020	2019				
	\$	\$	\$	\$	\$	\$	\$	\$				
<b>Net Book Value</b>												
Opening Balance as of September 1	1,280,532	1,057,902	44,853,814	886,853	5,309,309	436,011	2,500,720	1,954,212	344,180	86,481	58,710,014	59,098,005
Closing Balance as of August 31	1,280,532	1,050,802	43,013,222	832,782	5,328,138	329,041	2,223,189	1,586,823	436,499	1,067,127	57,148,155	58,710,014
<b>Change in Net Book Value</b>	<b>-</b>	<b>(7,100)</b>	<b>(1,840,592)</b>	<b>(54,071)</b>	<b>18,829</b>	<b>(106,970)</b>	<b>(277,531)</b>	<b>(367,389)</b>	<b>92,319</b>	<b>980,646</b>	<b>(1,561,859)</b>	<b>(387,991)</b>

	Buildings		Furniture and Equipment		Computer Hardware and Equipment		Assets					
	Buildings	Short-Term	Equipment	Audio Visual	Software	Under Construction	2020	2019				
	\$	\$	\$	\$	\$	\$	\$	\$				
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	-	-	826,553	-	-	826,553	911,678
Accumulated Amortization	-	-	-	-	-	-	-	826,553	-	-	826,553	808,716
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,962</b>
Price of Sale	-	-	-	-	-	-	-	19,350	-	-	19,350	114,375
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,350</b>	<b>-</b>	<b>-</b>	<b>19,350</b>	<b>11,413</b>

**Northwest School Division No. 203**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2020**

	2020	2019
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,455,828	4,496,295
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(19,350)	(11,413)
<b>Total Non-Cash Items Included in Deficit</b>	<b>4,436,478</b>	<b>4,484,882</b>

**Northwest School Division No. 203**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2020**

	2020	2019
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(823,168)	146,603
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(598,099)	51,794
Increase in Liability for Employee Future Benefits	49,600	54,900
(Decrease) Increase in Deferred Revenue	(54,068)	94,845
(Increase) Decrease in Inventory of Supplies for Consumption	(34,655)	265
Decrease in Prepaid Expenses	48,913	32,268
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(1,411,477)</b>	<b>380,675</b>

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

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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**

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

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

**a) Basis of Accounting**

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

**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 \$ 950,900 (2019 - \$ 901,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 67,583,644 (2019 - \$ 63,954,369) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

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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 any 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 initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represents capital grants and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

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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

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

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

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

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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.

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

**Liability for Employee Future Benefits** 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.

**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.



**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

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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 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.

**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.

**k) Accounting Standards Not Yet in Effect**

Two new standard have not been applied in preparing these financial statements. The following standards will become effective as follows:

*PS 3280 Asset Retirement Obligations (effective July 1, 2022)*, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset.

*PS 3400 Revenue (effective July 1, 2023)*, a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
<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 2020 - 2024	\$ 85,250	\$ 85,250
Co-op Equity	97,111	94,339
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 182,361</b>	<b>\$ 179,589</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 108,066	\$ 132,321	\$ -	\$ -	\$ 240,387	\$ 328,438
Administration	2,420,461	324,246	-	122,524	2,867,231	2,837,158
Instruction	37,066,111	2,548,379	-	1,363,905	40,978,395	42,049,911
Plant	2,727,616	4,874,790	-	2,002,646	9,605,052	10,572,618
Transportation	3,189,988	1,437,962	-	872,210	5,500,160	6,027,832
Tuition and Related Fees	-	547,189	-	-	547,189	348,764
School Generated Funds	-	1,219,371	-	-	1,219,371	1,793,973
Complementary Services	1,399,617	172,318	-	22,780	1,594,715	1,725,634
External Services	320,033	120,096	-	71,763	511,892	641,304
Other	-	772	66,770	-	67,542	99,562
<b>TOTAL</b>	<b>\$ 47,231,892</b>	<b>\$ 11,377,444</b>	<b>\$ 66,770</b>	<b>\$ 4,455,828</b>	<b>\$ 63,131,934</b>	<b>\$ 66,425,194</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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2020**

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
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

<b>Liability for Employee Future Benefits</b>	<b>2020</b>	<b>2019</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,106,500</b>	<b>\$ 952,200</b>
Current period service cost	92,900	76,200
Interest cost	22,600	29,600
Benefit payments	(93,400)	(69,900)
Actuarial losses	92,500	118,400
<b>Accrued Benefit Obligation - end of year</b>	<b>1,221,100</b>	<b>1,106,500</b>
Unamortized net actuarial losses	(270,200)	(205,200)
<b>Liability for Employee Future Benefits</b>	<b>\$ 950,900</b>	<b>\$ 901,300</b>

<b>Employee Future Benefits Expense</b>	<b>2020</b>	<b>2019</b>
Current period service cost	<b>\$ 92,900</b>	<b>\$ 76,200</b>
Amortization of net actuarial loss	27,500	19,000
<b>Benefit cost</b>	<b>120,400</b>	<b>95,200</b>
Interest cost	22,600	29,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 143,000</b>	<b>\$ 124,800</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

**NORTHWEST SCHOOL DIVISION NO. 203**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	413	4	417	426
Member contribution rate (percentage of salary)	9.50% / 11.70%	6.05% / 7.85%	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 2,988,791	\$ 4,075	\$ 2,992,865	\$ 2,997,118

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

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

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Details of the MEPP are as follows:

	<u>2020</u>	<u>2019</u>
Number of active School Division members	415	422
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	\$ 1,104,591	\$ 1,099,662
School Division contributions for the year	\$ 1,104,591	\$ 1,099,662
Actuarial extrapolation date	<u>Dec-31-2019</u>	<u>Dec-31-2018</u>
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

## 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:

	<u>2020</u>			<u>2019</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,270,056	\$ -	\$ 1,270,056	\$ -	\$ -	\$ -
First Nation Tuition Receivable	1,656,529	-	1,656,529	1,997,169	-	1,997,169
Other Receivables	194,866	-	194,866	301,114	-	301,114
<b>Total Accounts Receivable</b>	<b>\$ 3,121,451</b>	<b>\$ -</b>	<b>\$ 3,121,451</b>	<b>\$ 2,298,283</b>	<b>\$ -</b>	<b>\$ 2,298,283</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<u>2020</u>	<u>2019</u>
Accrued Salaries and Benefits	\$ 126,124	\$ 167,248
Supplier Payments	860,019	1,418,070
Accrued Audit Fees	19,357	18,281
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 1,005,500</b>	<b>\$ 1,603,599</b>

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2020	2019
Capital Loans:	Innovation Credit Union Date of Maturity: July 31, 2024 Interest Rate: 3.63% Term: 120 Months Repayable in Monthly Blended Payments of \$13,398	\$ 1,745,993	\$ 1,841,451
	Dell Financial Services Canada Date of Maturity: June 30, 2021 Term: 36 Months Repayable in Annual Payments of \$467,799	467,799	935,598
	IBM Global Financing Canada Corporation Date of Maturity: Feb 28, 2025 Interest Rate: 5.00% Term: 60 Months Repayable in Annual Payments of \$66,803	267,213	-
<b>Total Long-Term Debt</b>		<b>\$ 2,481,005</b>	<b>\$ 2,777,049</b>

<b>Future principal repayments over the next 5 years are estimated as follows:</b>		
	<b>Capital Loans</b>	<b>Total</b>
2021	\$ 633,706	\$ 633,706
2022	169,506	169,506
2023	173,303	173,303
2024	177,178	177,178
2025	114,491	114,491
Thereafter	1,212,821	1,212,821
<b>Total</b>	<b>\$ 2,481,005</b>	<b>\$ 2,481,005</b>

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<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>2020</b>	<b>2019</b>	
Principal	\$ 563,257	\$ 563,257	\$ 137,665	
Interest	65,322	65,322	69,243	
<b>Total</b>	<b>\$ 628,579</b>	<b>\$ 628,579</b>	<b>\$ 206,908</b>	

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2019</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2020</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 662,638	\$ -	\$ -	\$ 662,638
Track & Infield	73,478	-	73,478	-
Hillmond Soil Remediation Capital Loan Revenue	4,609	-	-	4,609
<b>Total capital projects deferred revenue</b>	<b>740,725</b>	<b>-</b>	<b>73,478</b>	<b>667,247</b>
<b>Non-Capital deferred revenue:</b>				
Scholarships	213,058	-	4,578	208,480
Playground Fundraising	27,227	23,988	-	51,215
<b>Total non-capital deferred revenue</b>	<b>240,285</b>	<b>23,988</b>	<b>4,578</b>	<b>259,695</b>
<b>Total Deferred Revenue</b>	<b>\$ 981,010</b>	<b>\$ 23,988</b>	<b>\$ 78,056</b>	<b>\$ 926,942</b>

## 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:

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2020	2019
<b>Revenues:</b>				
Operating Grants	\$ 851,607	\$ 173,435	\$1,025,042	\$1,075,971
Fees and Other Revenues	-	-	-	400
<b>Total Revenues</b>	<b>851,607</b>	<b>173,435</b>	<b>1,025,042</b>	<b>1,076,371</b>
<b>Expenses:</b>				
Salaries & Benefits	1,091,402	308,215	1,399,617	1,442,320
Instructional Aids	19,836	44,467	64,303	113,019
Supplies and Services	14,144	4,374	18,518	31,213
Non-Capital Equipment	8,922	2,040	10,962	15,569
Building Operating Expenses	-	25,969	25,969	16,825
Communications	2,437	890	3,327	2,855
Travel	3,262	3,909	7,171	9,368
Professional Development (Non-Salary Costs)	1,748	1,550	3,298	15,908
Student Related Expenses	1,897	36,873	38,770	55,266
Amortization of Tangible Capital Assets	-	22,780	22,780	23,291
<b>Total Expenses</b>	<b>1,143,648</b>	<b>451,067</b>	<b>1,594,715</b>	<b>1,725,634</b>
<b>Deficiency of Revenues over Expenses</b>	<b>\$ (292,041)</b>	<b>\$ (277,632)</b>	<b>\$ (569,673)</b>	<b>\$ (649,263)</b>

## 12. EXTERNAL SERVICES

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

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



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Summary of External Services Revenues and Expenses, by Program	Following Their Voices	Other Programs	2020	2019
<b>Revenues:</b>				
Operating Grants	\$ -	\$ 424,440	\$ 424,440	\$ 416,350
Fees and Other Revenue	108,533	-	108,533	63,332
<b>Total Revenues</b>	<b>108,533</b>	<b>424,440</b>	<b>532,973</b>	<b>479,682</b>
<b>Expenses:</b>				
Grant Transfers	-	-	-	9,694
Salaries & Benefits	100,000	220,033	320,033	310,207
Instructional Aids	554	-	554	-
Supplies and Services	-	56,834	56,834	100,050
Non-Capital Equipment	-	47,107	47,107	134,878
Building Operating Expenses	-	2,471	2,471	1,016
Communications	-	2,668	2,668	2,813
Travel	2,268	-	2,268	7,502
Professional Development	1,291	5,050	6,341	2,694
Student Related Expenses	1,355	-	1,355	687
Contracted Transportation & Allowances	-	498	498	-
Amortization of Tangible Capital Assets	-	71,763	71,763	71,763
<b>Total Expenses</b>	<b>105,468</b>	<b>406,424</b>	<b>511,892</b>	<b>641,304</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 3,065</b>	<b>\$ 18,016</b>	<b>\$ 21,081</b>	<b>\$ (161,622)</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. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

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	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 58,710,014	\$ 2,893,969	\$ 4,455,828	\$ 57,148,155
Less: Debt owing on Tangible Capital Assets	(2,777,049)	(267,213)	(563,257)	(2,481,005)
	<u>55,932,965</u>	<u>2,626,756</u>	<u>3,892,571</u>	<u>54,667,150</u>
<b>PMR maintenance project allocations (1)</b>	<u>2,009,914</u>	<u>1,550,055</u>	<u>588,174</u>	<u>2,971,795</u>
<b>Designated Assets:</b>				
<b>Other:</b>				
School generated funds	710,079	102,083	-	812,162
MLTC - Aboriginal Resources	4,670	-	-	4,670
	<u>714,749</u>	<u>102,083</u>	<u>-</u>	<u>816,832</u>
<b>Unrestricted Surplus</b>	<u>5,389,037</u>	<u>-</u>	<u>1,033,697</u>	<u>4,355,340</u>
<b>Total Accumulated Surplus</b>	<u>\$ 64,046,665</u>	<u>\$ 4,278,894</u>	<u>\$ 5,514,442</u>	<u>\$ 62,811,117</u>

(1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 13, 2019 and the Minister of Education on August 26, 2019.

#### 15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Listed in the table below is an obligation for an agreement for a shop rental for Transition school that expires August 31, 2021, this agreement is renewed on an annual basis. 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>			
2021	\$ 30,029	\$ 26,761	\$ 56,790
2022	30,029	-	30,029
2023	30,029	-	30,029
2024	30,029	-	30,029
2025	30,029	-	30,029
Thereafter	30,029	-	30,029
<b>Total Lease Obligations</b>	<u>\$ 180,174</u>	<u>\$ 26,761</u>	<u>\$ 206,935</u>

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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 grants and other accounts receivable as at August 31, 2020 was:

	August 31, 2020				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Provincial Grants Receivable	\$ 1,270,056	\$ 1,270,056	\$ -	\$ -	\$ -
First Nation Tuition Receivables	1,656,529	57,773			1,598,756
Other Receivables	94,085	75,317	8,111	458	10,199
<b>Net Receivables</b>	<b>\$ 3,020,670</b>	<b>\$ 1,403,146</b>	<b>\$ 8,111</b>	<b>\$ 458</b>	<b>\$ 1,608,955</b>

Receivable amounts related to GST 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, 2020				
	Total	Within 6 months	6 months to		
			1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,005,500	\$ 1,005,500	\$ -	\$ -	\$ -
Long-term debt	2,481,005	80,388	553,318	634,478	1,212,821
<b>Total</b>	<b>\$ 3,486,505</b>	<b>\$ 1,085,888</b>	<b>\$ 553,318</b>	<b>\$ 634,478</b>	<b>\$ 1,212,821</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, 2020.

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.