



Northwest School Division No. 203

2020-21 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 2020-21 annual report. This report presents an overview of Northwest School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. 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 the first letters of the first and last names being capitalized and prominent.

Glen Winkler, Board Chair

Introduction

This report provides information about Northwest School Division in its 2020-21 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 deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2020-21, supported by contingency funding.

Governance

The Board of Education

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

The Board of Education members at August 31, 2021 are:

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

A list of the remuneration paid to all board members in 2020-21 is provided in Appendix A.

School Community Councils

The Northwest School Division believes in promoting a community approach to education. The Board of Education has worked with the 20 communities within its boundaries to develop School Community Councils and has established an SCC for 22 of 23 schools. These SCCs were all active until the COVID-19 pandemic hit. For 2020-21 school year, most SCCs were able to maintain a level of activity but very limited. Meetings were held on-line, and events were kept to a minimum. One school, Ernie Studer School, was unable to have an active committee as the support was very low in the community. Others were very quiet with minimal activity - Jubilee Elementary and Turtleford School.

Most of the SCCs in the Northwest School Division tried to meet the requirements as set out in *The Education Regulations, 2019* but found it to be difficult to include community support. SCCs that continued to stay active did hold elections or maintained their members from the previous year. But with the pandemic, many from rural area were unable to be part of the SCC as internet access became an issue and all meetings were held through Microsoft Teams. Some of the smaller communities already struggled with membership and the pandemic made it even more difficult.

School Community Councils with secondary students in their schools are encouraged to have representation from this population. Again, some of the SCCs did not have the full membership and this did include high school representation. The Northwest School Division has students from all ten of the First Nations within the division's boundaries and these students are attending sixteen different schools in the division. All NWSD schools have students with aboriginal ancestry attending; therefore, First Nation representation is encouraged for all SCCs. The number of representatives with Aboriginal background did go down in the 2020-21 school year, again due to the pandemic and lack of internet access in rural settings. The SCCs will work at increasing representation of FNMI and high school students by encouraging students and parents to join.

The 2020-21 school year was a challenging year for the division and supporting the SCCs was no exception. The *Education Regulations, 2019* require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. The Board and Senior Administration make a strong effort to bring members together; but this was not a reality in 2020-21 school year as large groups could not get together and on-line activities were not available.

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 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. Active SCCs in the Northwest School Division contribute 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. One SCC worked towards raising funds and completing an Outdoor Learning Space project. Another SCC raised money to update their elementary playground equipment. Another use of funds raised went to the purchase of sewing machines to be used in Practical and Applied Arts classes. Each year, SCCs offer awards and/or scholarships for students.

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

Book Walk in Park

I Love to Read Month

Photo Contest

Family events outside; Virtual Family Engagement activities

Virtual Christmas Scavenger Hunt for student and parents

Bingo

Hot lunches

Fundraising events

2020-21 was a very different year. Even though, many community members stepped up and worked with the school – virtually – to be part of the SCC and came up with interesting ways to support the students, staff, and schools.

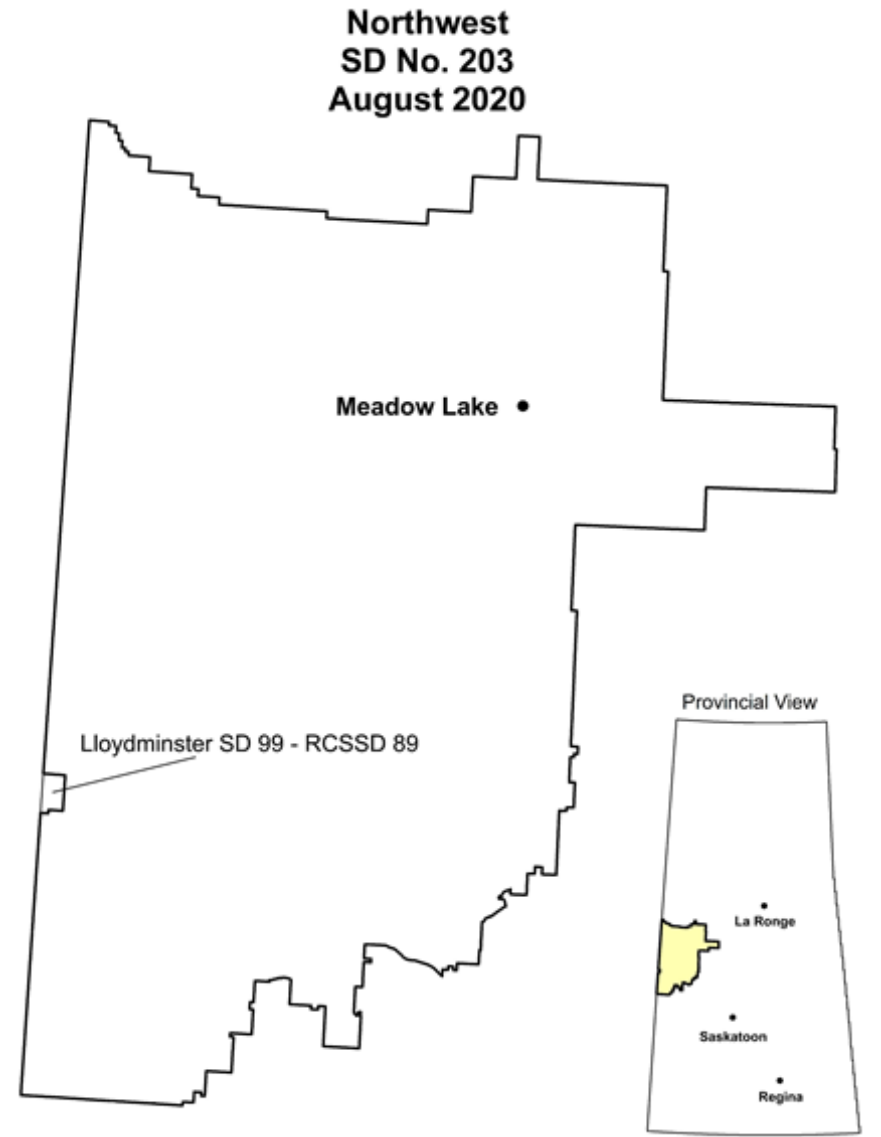
School Division Profile

About Us

Northwest School Division is a rural school division with 23 schools located in 17 communities. The division is located in west central Saskatchewan and encompasses approximately 21,500 square kilometres. It spans a geographic area from Marsden in the south, Goodsoil in the north, Meadow Lake in the east, and 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

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 Saskatchewan Health Authority and the Roots of Hope project to ensure that students' academic, physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, Jubilee and Lakeview Schools in Meadow Lake, along with our Student Service department, have partnered with the Saskatchewan Health Authority to offer joint assessment and therapy programs for Prekindergarten students and to ensure smooth transitions into Kindergarten. The school division's supporting professionals also collaborate with Saskatchewan Health Authority professionals on an ongoing basis to make therapy services more effective and efficient.

The 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. Individual communities also collaborate with local preschools, libraries, and Family Resource Centres to promote Prekindergarten programs.

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

Program Overview

To provide the best education possible for all students, the Northwest School Division offers a wide range of programs in its 23 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. The division also runs three Transition Schools for vulnerable students who have generally not experienced success in the regular schools. These programs and supports are intended to provide equitable opportunities for equitable outcomes for all students.

Indigenous Programming - Northwest School Division understands the importance of Aboriginal language instruction and has had Cree, Cree Culture with Language Infusion and Native Studies classes in the Meadow Lake schools for over fifteen years. Each year there are meetings to discuss ways to improve language and cultural classes to meet student needs. Indigenous Education, Native Studies and Cree 10 along with Native Arts are taught in Meadow Lake schools where there is the highest 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 First Nations and Métis students, but also for non-Indigenous students, as they learn and better understand First Nations and Métis cultures. 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. Following Their Voices has been implemented in all NWSD schools in Meadow Lake. The purpose of the FTV program is to accelerate the learning of FNMI students. It is collaboration based to work together in the best interests of 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. It is anticipated that the 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 for these students into the 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 staff with insight into the newcomers' background, knowledge, and skill levels; thus, the school division was able to enroll newcomers in appropriate courses, build their English language skills, and provide any necessary interventions. As the school division continues to welcome newcomers to the division, individualized supports and intervention for all English Language Learners is provided so that they can be successful in their academic courses.

French Immersion programming – This program is available for kindergarten to Grade 12 in the city of Meadow Lake. Staffing continues to be a challenge for French Immersion instruction at the high school level. To meet the requirements for bilingual mention on the *Transcript of Secondary Level Achievement*, students are required to complete a minimum of 12 credits taken in French. The division supports these students by covering the cost for distance learning courses. The HR department endeavors to recruit qualified teachers on an ongoing basis. The division also works with the Odyssey program to recruit language assistants who support students and staff in French Immersion.

Remote Learning - With COVID-19 pandemic, remote learning was made available to families wanting an option from the regular in building in-classroom teaching. Northwest SD was quick to organize a remote learning program for students from kindergarten to grade 12. The program was linked to Neilburg Composite School but accepted students from across the division and a few from outside the division as well. Students have access in two ways - the virtual classroom or for those that did not have the required internet access, paper copies of grade appropriate assignments and directions were sent home with phone conversations to connect. There were over 260 FTE students based in the remote program with many more signed up for individual on-line classes. The program has been a success and a new on-line school has been created for Fall 2021.

Live Well program – The Northwest School Division initiated a Live Well program designed to promote physical, mental, and spiritual wellness for all members of the NWSD. Enhancing the wellness of staff benefits the wellbeing of all students.

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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, 2021, 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.

| | |
|--|---|
| <p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p> | <p>Northwest School Division goals in Reading, Writing and Math continue to be the same as the provincial goals in the ESSP. Northwest School Division maintained its goal in reading for the 2020-21 school year to have 82% of students at or above grade level by the end of Grade 3.</p> |
| <p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p> | <p>The School Division Literacy team was active in supporting full implementation for SaskReads for Teachers and SaskReads for Administrators in the following ways:</p> <ul style="list-style-type: none"> • Ongoing professional development was provided at the division level, school level, principal level, and teacher level. • Data collection processes and timelines for Fountas and Pinnell data 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 robust Response to Intervention program that addressed student needs in general but also had a specific reading plan built in. The goal was to meet all students where they are at. This will continue in 2021-22. • Division Math screens were utilized to ensure that teachers covered the essential outcomes. • A process was also started to create ORA's (Outcome readiness assessments) specifically for measuring proficiency in the number strand. • Schools continued implementing practices and procedures to improve student writing. One initiative simply has students writing more. • These actions were implemented to prepare for the anticipated learning gaps that became evident during COVID-19 protocols. • There was an increased focus on responsive instruction as proscribed in the modules developed by the Ministry. Responsive instruction and formative assessment meet students where they are at so that deficiencies could be identified, and appropriate interventions implemented. • Responsive instruction ensures equitable learning opportunities for Indigenous students as guided by <i>Inspiring Success</i>. NWSD continues to work closely with Indigenous students to identify and promote effective practices. • The school division has created a comprehensive plan to enhance and improve mathematics instruction and student outcomes. Balanced Math, instructional 'Look Fors', and best practice methodologies will be implemented in every school. |

Measures for Reading, Writing and Math At or Above Grade Level

In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

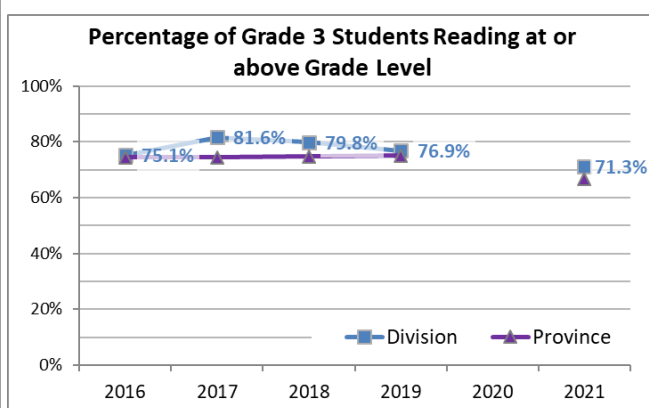
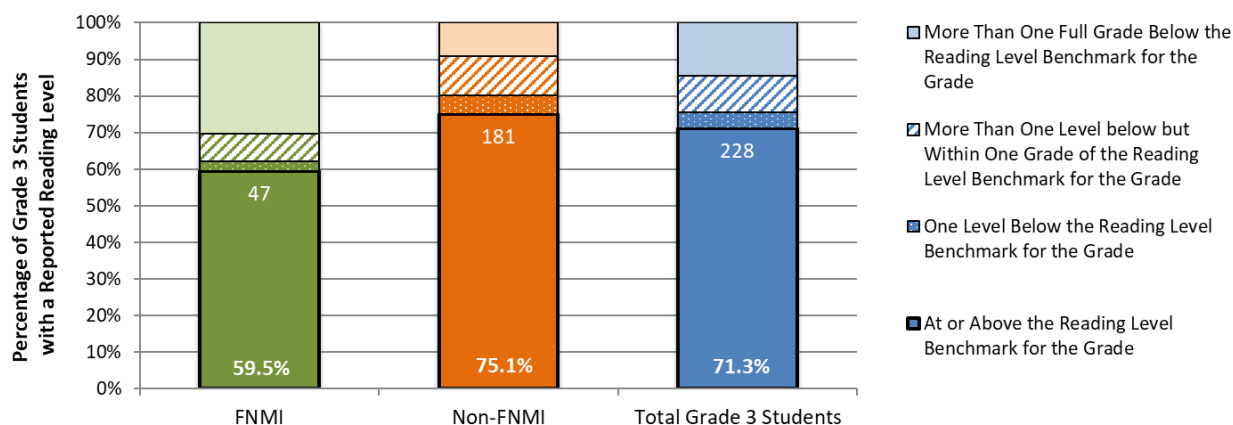
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

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

Reading Results Data, Northwest SD 203, Grade 3, 2020-21



Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

| | Students with a Reported Reading Level | | Students with no Reported Reading Level (Percentage) | | Total Number of Students |
|------------------|--|------------|--|------------------------|--------------------------|
| | Number | Percentage | Pre-Established Exclusions | 'Unexcused' Exclusions | |
| Division (FNMI) | 79 | 95.2% | 2.4% | 2.4% | 83 |
| Division (Total) | 320 | 95.2% | 3.9% | 0.9% | 336 |
| Province (FNMI) | 1,910 | 80.1% | 9.8% | 10.1% | 2,386 |
| Province (Total) | 11,869 | 82.2% | 14.8% | 3.0% | 14,444 |

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, 2021

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

NWSD resumed reading data collection for the 2020-21 school year. Results since 2016 for NWSD have been quite consistent with the trends demonstrated in the provincial results albeit slightly higher (71.3% of Grade 3 students reading at or above grade level in 2021 compared to 66.7% provincially).

After 6 years of relatively stable reading rates, NWSD experienced a precipitous but expected drop of 5.6% compared to the pre-pandemic 2018-19 school year. NWSD results for FNMI reading results were also down slightly. Less than 5% of NWSD students are one reading level below the benchmark and less than 10% of NWSD 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. The drop in student scores can be attributed to the number of students that did not participate in the educational process when schools were shut down in March 2020 and remote education delivery was required. Furthermore, many had sporadic attendance in 2020-21, or did not actively become involved in online or remote learning. Northwest School

Division continues to have an extremely high level of reported reading levels which included 95% of NWSD Grade 3 students in 2020-21, compared to about 82% provincially. This provides a very complete picture of reading results for NWSD. We will continue to provide supports to all students not yet at grade level in reading. The plan for the 21-22 school year includes catching students up in literacy and Math.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

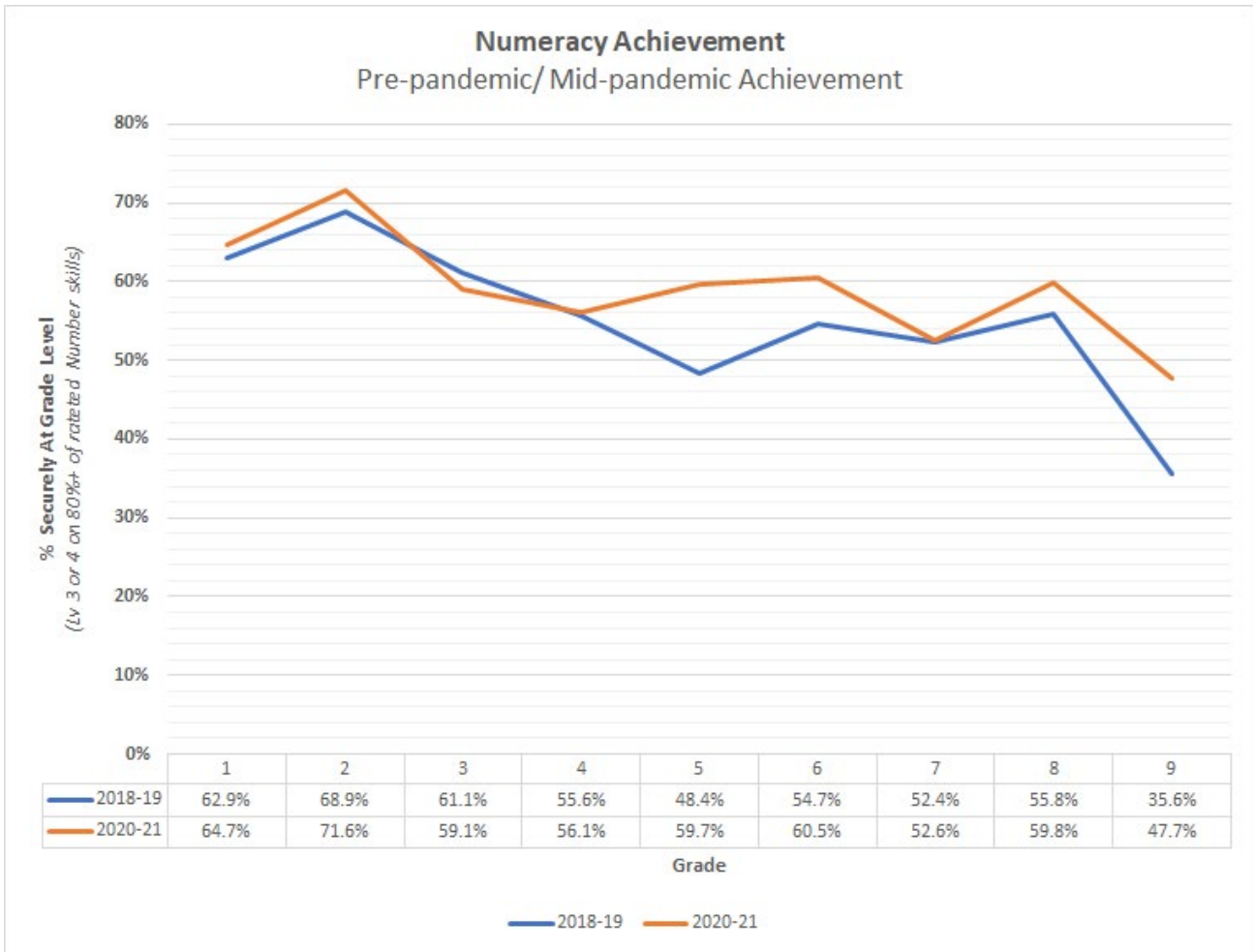
Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

We did not complete any division level assessments in writing in 2020-21.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.



There was some improvement in results in 2020-21 compared to pre-pandemic results in 2018-19. Results for 2018-19 show that the percentage of students performing at grade level is lowest in Grade 5 (just under 50%) and Grade 9 (just over 35%). In 2020-21, results for Grade 7 stayed steady at about 52% at grade level, with increases in results at both grades 5 and 9. It is also noteworthy here, that except for Grade 3, results at each grade are better in 2020-21 than 2018-19 despite all the COVID-19 pandemic challenges noted above. The largest gaps have always been and remain in grade 5 and grade 9. The greatest increases were also seen in those grades. That is reason for optimism going forward.

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

ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in Following Their Voices for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, 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 Context).

| | |
|--|---|
| <p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>Despite the challenges caused by the COVID-19 pandemic in the 2020-21 year work continued 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, Reconciliation Actions and the Inspiring Success Policy Framework.</p> |
| <p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>NWSD Actions:</p> <ul style="list-style-type: none"> • Continued to develop further understanding of how to effectively teach treaties in the classroom and use treaty curriculum resource renewal support as per the provincial curriculum. • Third year of implementation of the Following Their Voices program at Carpenter High School in Meadow Lake. • Implementation of the Following Their Voices program at Gateway Middle School, Jonas Samson Middle School, Jubilee Elementary School, Lakeview Elementary School, and Transition Place Education Centre. • Expanded the division FNMI Lead Learners Group. All in-school administrators were trained in anti-racist and anti-oppressive pedagogy. The focus of Lead Learners is to create leaders in schools to facilitate and impact First Nations, Metis, and Inuit student outcomes particularly regarding graduation and engagement. <p>Aligns with:</p> <p>The Truth and Reconciliation Commission (TRC) of Canada 94 Calls to Action:</p> <ul style="list-style-type: none"> • (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 program in all Meadow Lake schools.

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

- Inspiring Success Enduring Strategies: culturally relevant and engaging curriculum and 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 Nations authorities along with provincial school divisions and the Ministry of Education.
- Continued to participate in the 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.
- Continued 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.
- Utilized 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:

- Virtual blanket exercise training seminars.
- 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.

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 Plan:

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

Inspiring Success Enduring Strategies:

- Culturally appropriate and authentic assessment.
- Culturally relevant and engaging curriculum.
- Experiencing First Nations and Métis content, perspectives, and ways of knowing.
- Targeted and relevant professional learning:
 - Cree Culture and Language Programing - Mostly schools in Meadow Lake participated in this program.
 - Elders/Knowledge Keeper Program - Virtual presentations to schools featuring Elders.
 - Following Their Voices - Third year training costs for Carpenter High School educators.
 - Grad Coach Funding - Resources etc. for the Grad room.

- Learning to Lead Division Training - Training Costs for all NWSD administrators.
- Indigenous Literacy Resources for NWSD Schools - Provided funding for each school to purchase Indigenous literature for libraries and classrooms.

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 post-secondary 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 in Selected Secondary-Level Courses, 2020-21

| Subject | All Students | | Non-FNMI | | FNMI | |
|--|--------------|----------|----------|----------|-------|----------|
| | Nwest | Province | Nwest | Province | Nwest | Province |
| English Language Arts A 10 (Eng & Fr equiv) | 75.4 | 75.5 | 77.7 | 78.7 | 70.4 | 62.6 |
| English Language Arts B 10 (Eng & Fr equiv) | 73.7 | 74.9 | 77.1 | 78.1 | 66.6 | 62.2 |
| Science 10 (Eng & Fr equiv) | 73.8 | 74.6 | 76.4 | 77.8 | 68.3 | 61.6 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 75.4 | 74.5 | 79.8 | 78.5 | 68.3 | 61.6 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 75.8 | 76.0 | 77.1 | 78.1 | 71.6 | 63.8 |
| English Language Arts 20 (Eng & Fr equiv) | 75.8 | 76.6 | 77.7 | 78.9 | 70.6 | 64.8 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 72.8 | 69.4 | 76.0 | 72.8 | 68.4 | 62.3 |
| Math: Foundations 20 (Eng & Fr equiv) | 75.5 | 76.6 | 77.2 | 78.3 | 68.1 | 66.0 |

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, 2021

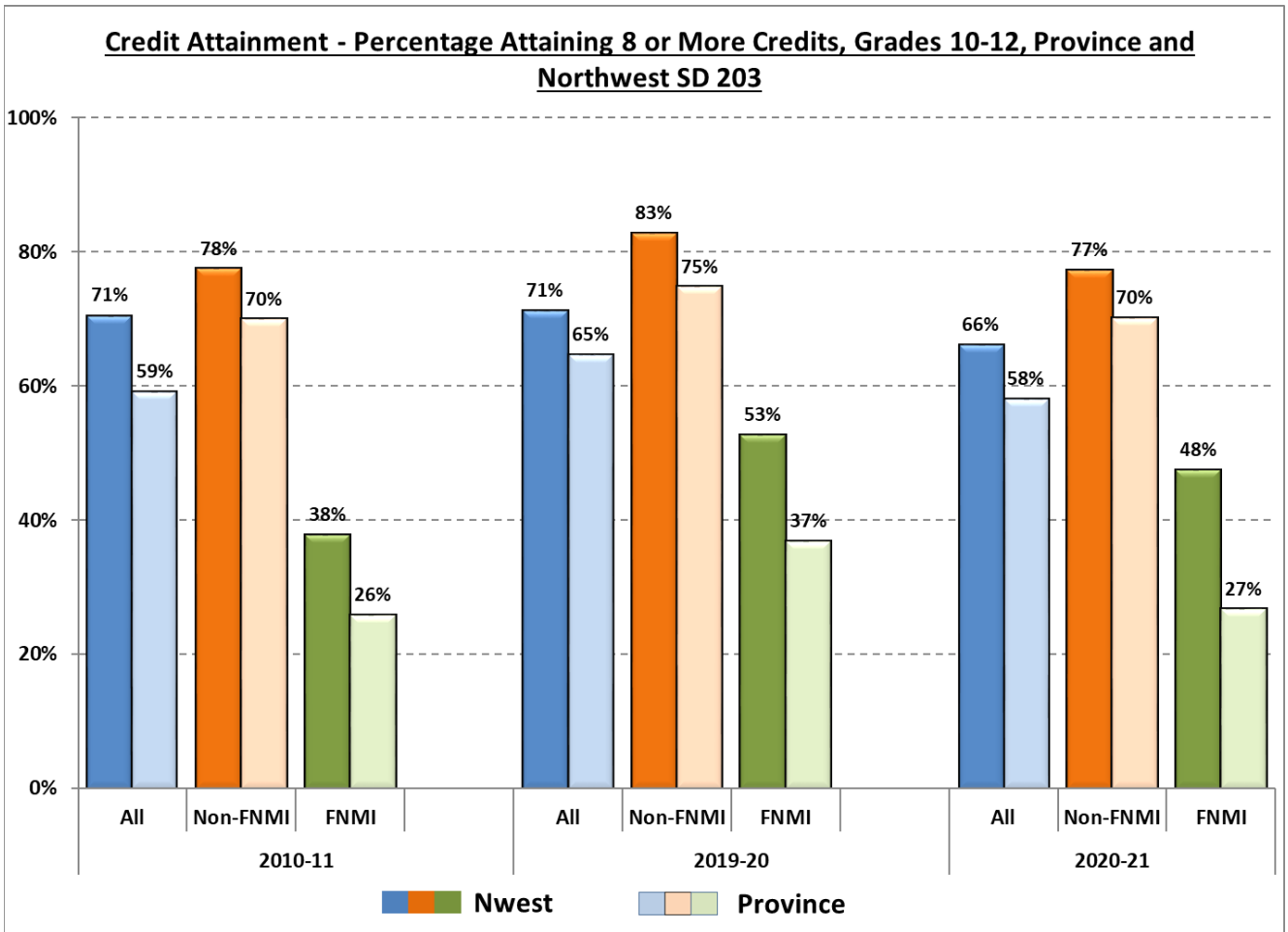
Analysis of Results – Average Final Marks

A comparison of average marks of all NWSD students with the province shows a difference of less than a percentage point in most of the selected subjects. On average, FNMI students in NWSD achieved higher marks, which is a positive result and reflects the work of the school division in improving FNMI student academic outcomes. When comparing NWSD non-FNMI students to their FNMI counterparts a definite gap still exists. Although that gap has narrowed slightly, FNMI average marks in the NWSD are still about 6-8% lower than non-FNMI ones. We are seeing the impact of purposeful, focused efforts to improve FNMI achievement in our schools.

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, 2021

Analysis of Results – Credit Attainment

Analysis of credit attainment data from 2010-11 to 2020-21 shows that Northwest School Division has consistently outperformed the province for both FNMI and non-FNMI students. That is cause for celebration. While our credit attainment rates for FNMI students have improved since 2011, they are still significantly lower than our non-FNMI students. This correlates with the improvement of FNMI graduation rates and narrowing the gap with their non-FNMI counterparts. The graduation coach position at Carpenter High school continues to play an instrumental role in increasing the number of students that graduate, particularly FNMI. Following Their Voices has now been implemented in all Meadow Lake schools which will benefit all students. The Division continues to ensure schools are utilizing robust RtI models so that we are meeting students where they are at.

Graduation Rates

ESSP Outcome:

By June 30, 2021, 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.**
- **80% of students have achieved at least 4 credits by the end of February.**
- **80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.**

School division goals aligned with the Graduation Rates outcome

By June 2021, the NWSD will achieve an 87% three-year graduation rate and a 90% five-year graduation rate.

School division actions taken during the 2020-21 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 rates.

- Provided professional development opportunities surrounding assessment and evaluation to enhance instructional quality and engagement. Equipping schools with division designed assessment tools to determine a student’s progress more accurately.
- Used 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. The virtual school offered students opportunities from k-12. It will continue to operate in the future.
- Continued efforts to create 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.
- Continued the graduation counsellor portfolio that works with students at Carpenter High School.
- Created a Graduation team to identify barriers to graduation and provide workable 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.
- Constant monitoring of student attendance with consistent follow-up to find and re-engage students that no longer attend school regularly. 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.
- 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.
- Following Their Voices is now implemented in all Meadow Lake schools.
- Northwest School Division continues to provide a wide range of supports to achieve higher graduation rates. Supports include focus on instructional practices, credit recovery, transition schools, alternate school environments, building relationships, Following Their Voices, graduation coaches, diverse programming, and successful RTI models to list a few. Furthermore, the goals of Inspiring Success will be instrumental in driving improved outcomes for students in future years.

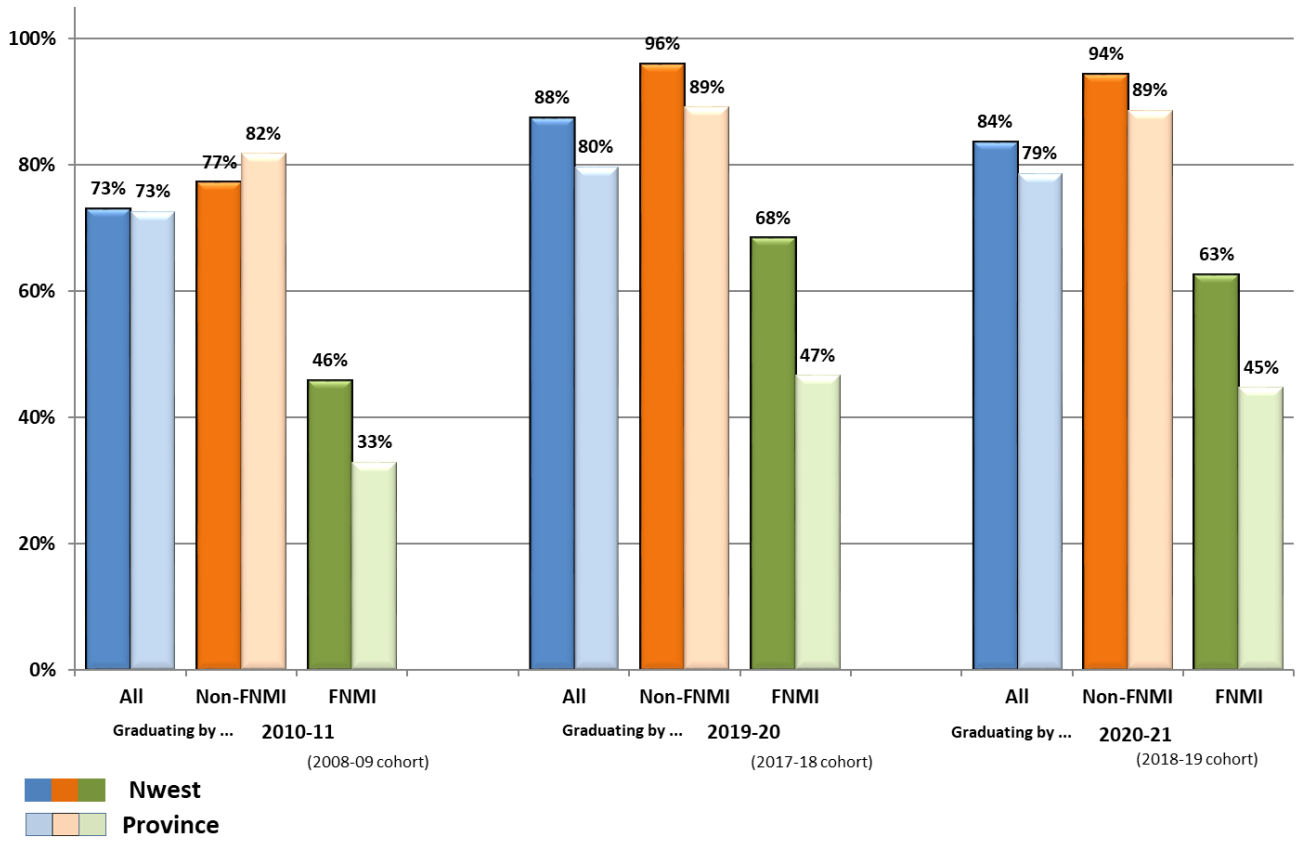
Measures for Graduation Rates

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 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2021

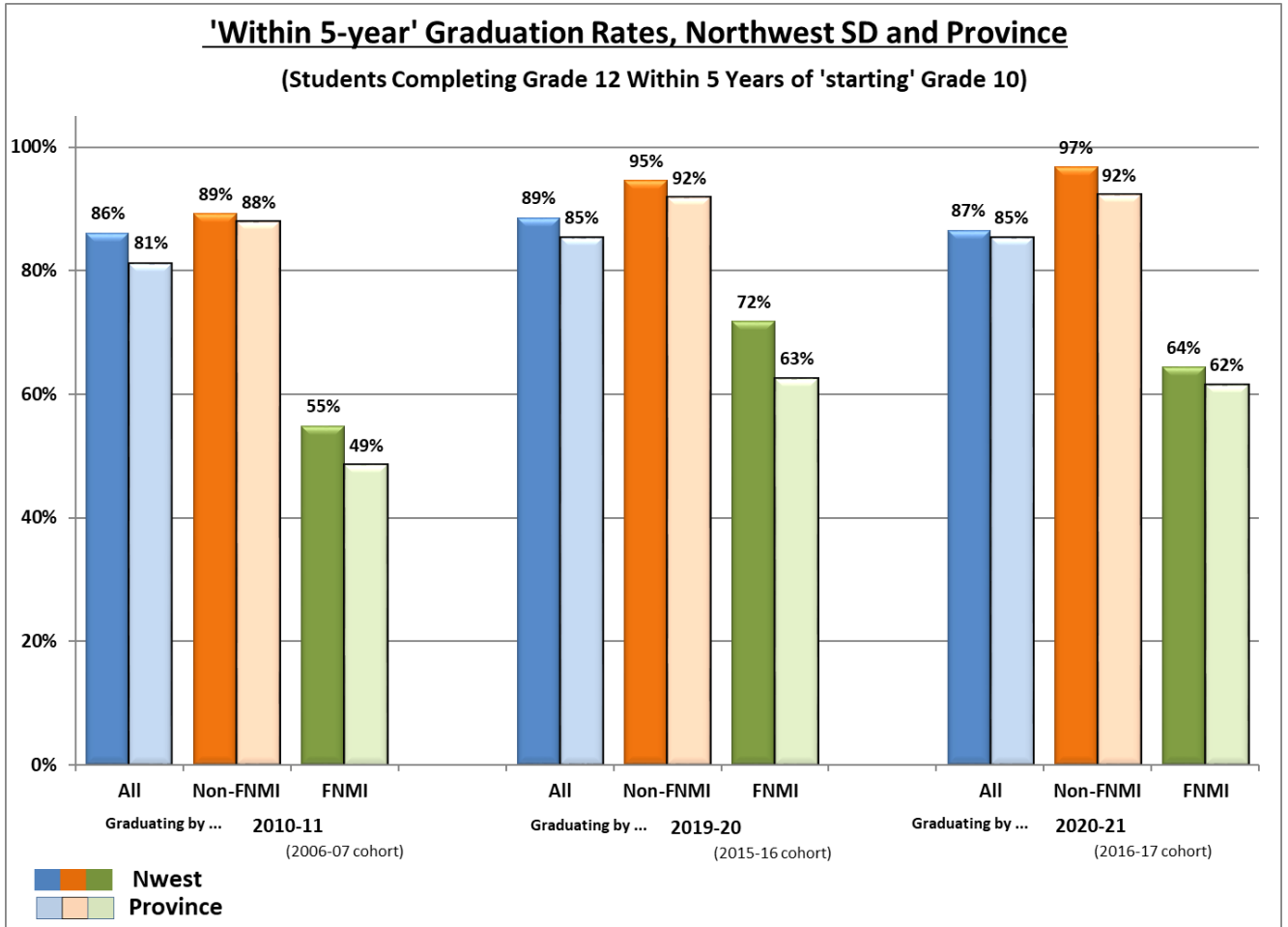
Analysis of Results – Three-Year Graduation Rates

The 2020-21 graduation rate for the Northwest SD was 84%, above the provincial average of 79%. This represents a substantial increase compared to years prior to 2019-20 and does demonstrate a continued upward trend with slight fluctuations from years prior. NWSD graduation rates for all three categories are above the provincial averages. The increase in graduation rates from pre-pandemic levels overall is attributed to the improved FNMI graduation rate. The FNMI graduation rate has increased considerably since 2010-11. Unfortunately, a substantial gap still exists between non-FNMI and FNMI graduation rates. It is also of note that provincial and school division policies put in place along with school and instructional responses allowed a greater focus on academics resulting in a higher graduation rate.

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, 2021

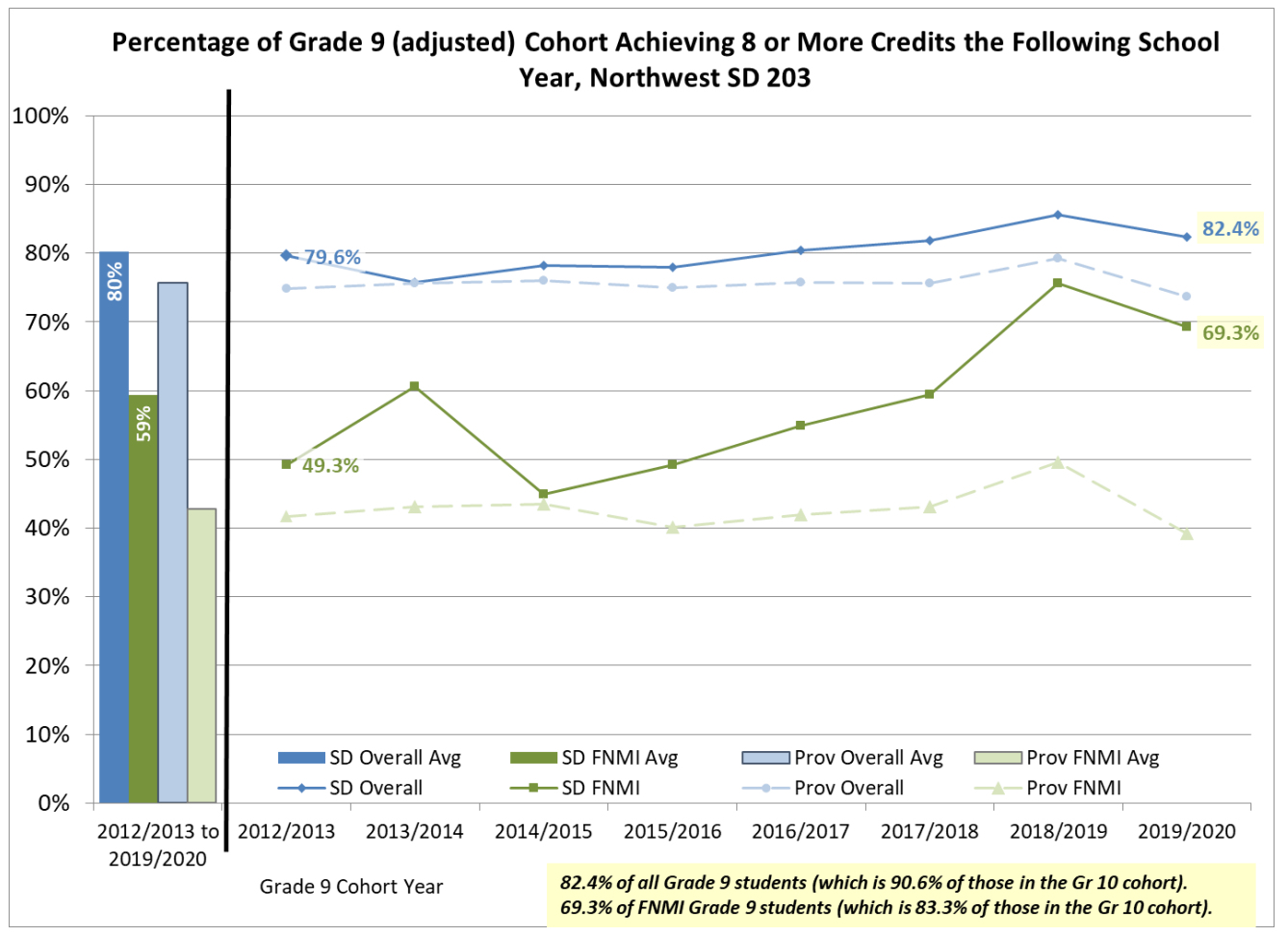
Analysis of Results – Graduation Rates ‘within five-years’

Not all students graduate within three years of starting Grade 10. For assorted reasons, these students require more time to complete the necessary credits to graduate. The graduation rate for a particular cohort of students increases when these extra years of schooling are considered. By June 2021, 87% of all Northwest students, 97% of non-FNMI students and 64% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. These numbers are higher than years prior to 2019-20 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 64%. There remains a significant gap between FNMI student and non-FNMI student graduation rates. The schools are making a concerted effort to narrow the gap. NWSD results for elementary reading levels are promising as are initiatives to engage students more deeply. 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, 2021

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 the 2020-21 Grade 9 cohort show a slight decrease to pre-pandemic levels of approximately 82% which is still above the provincial result and is higher than the results of the past 8 years, with the 2019-20 year being the exception. On average, over the 8 years, 59% 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 69.3% for 2020-21. 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. The implementation of these strategies from our school division graduation plan have shown promise.

Early Years

ESSP Outcome:

By June 30, 2021, 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 workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School division goals aligned with the Early Years outcome

- Provide focused Early Years professional development for all Prekindergartent and Kindergarten teachers.
- Encourage Prekindergarten and Kindergarten teachers to visit other classrooms in the division to see best practices and classroom environments.
- Collaborate with various stakeholders/agencies to support transitions into Early Years programs
- Explore effective family engagement opportunities
- Pilot the Early Learning Intensive Support program in two schools

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

Northwest School Division collected Early Years Evaluation Teacher Assessment (EYE-TA) data. This data was disseminated and analyzed with the Student Services Teachers (SSTs) and other professionals (SLPS, OTs, Psychologists.). 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, interdisciplinary teams have been developed at the division and school level comprised of Teachers, In-school Administration, Speech-Language Pathologists, Educational Psychologists and Occupational Therapists to examine the EYE-TA data and recommend appropriate interventions. Data has been used to plan appropriate transitions to Grade 1. To date, 77% 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, plus Hanen training was offered to all Prekindergarten teachers and educational assistants.

Measures for Early Years

Early Years Evaluation

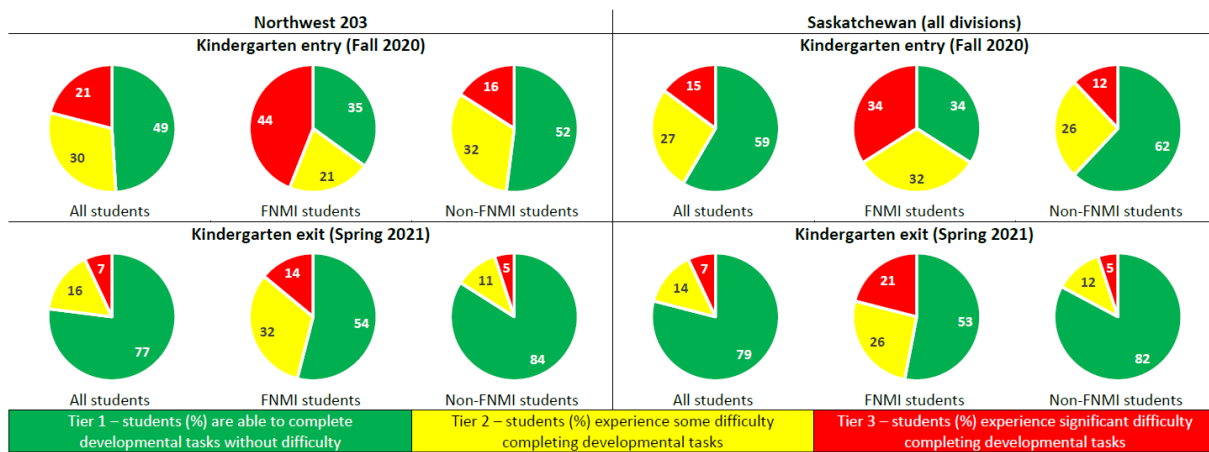
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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.

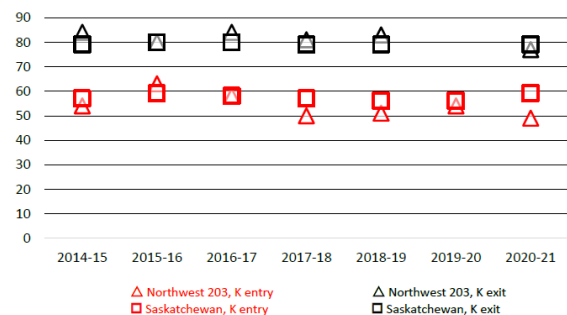
Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten 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) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

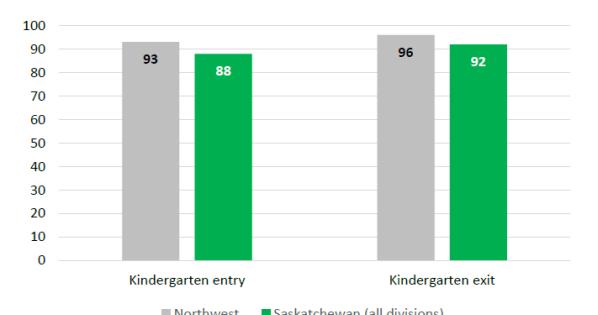
Also included is a display for the school division showing EYE-TA participation rates for 2020-21 relative to Kindergarten enrolments. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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, 2021

Analysis of Results – Early Years Evaluation

In the NWSD 77% of our Kindergarten students have scored within Tier 1 of the EYE-TA domains when exiting Kindergarten, which is at a rate that is just below the provincial average. When we analyze the data pertaining to our FNMI Kindergarten student readiness we see that upon entry, only 35% of this cohort was able to complete developmental tasks without difficulty (Tier 1) in 2020-21. While the growth in percentage of FNMI Kindergarten students at Tier 1 in 2020-21 (54%) was not as substantial as previous years, it is comparable to the provincial results for this group of students (34% at entry, 53% at exit). The results indicate that there is a significantly higher proportion of FNMI students entering Kindergarten in need of additional supports.

School Division Local Priority Area

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

School division goals aligned with local priority area

Student engagement will increase in all schools.

School division actions taken during the 2020-21 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 administered the fall and spring student surveys. There were approximately 856 (elementary) and 1445 (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 and then to use the spring data to measure growth.

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. 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

Student engagement tends to decrease 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 centered 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 2020-21, 4,417 K-12 students were enrolled with Northwest School Division. Enrolments were down from the previous year (2019-20) when 4,530 students were enrolled. While there has been similar decline in K-12 enrolments in previous years, there was also the effects of the COVID-19 pandemic in 2020-21 that included some families enrolling in other school divisions to access online programming. As was seen across the province, PreK enrolments dropped significantly in 2020-21 from the previous year due to COVID-19 concerns. Families decided to keep their young ones at home for an extra year. Métis and First Nations enrolment numbers have dropped slightly. The French Immersion programming in the city of Meadow Lake remains a viable program as it currently encompasses Kindergarten to Grade 12 students across three schools. There was a slight drop in the early years as the uncertainty with COVID-19 had some families choose home schooling or distance learning which could not accommodate the French Immersion program. Interest in the community remains active even during these turbulent times with sixteen students starting Kindergarten in Fall 2020 and ten students graduated with the French Immersion designation in June 2021.

Students – Northwest SD

| Grade | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 361 | 355 | 322 | 342 | 328 |
| 1 | 365 | 359 | 365 | 309 | 337 |
| 2 | 402 | 362 | 362 | 356 | 327 |
| 3 | 395 | 392 | 358 | 361 | 336 |
| 4 | 339 | 401 | 392 | 358 | 352 |
| 5 | 371 | 344 | 414 | 381 | 354 |
| 6 | 373 | 367 | 336 | 407 | 376 |
| 7 | 370 | 373 | 370 | 301 | 379 |
| 8 | 337 | 346 | 366 | 345 | 305 |
| 9 | 352 | 321 | 338 | 373 | 345 |
| 10 | 387 | 376 | 327 | 359 | 345 |
| 11 | 308 | 326 | 323 | 302 | 328 |
| 12 | 367 | 336 | 358 | 336 | 305 |
| Total | 4,727 | 4,658 | 4,631 | 4,530 | 4,417 |
| PreK | 184 | 163 | 178 | 186 | 133 |

| Subpopulation Enrolments | Grades | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Self-Identified First Nations, Métis, or Inuit | K to 3 | 319 | 338 | 343 | 318 | 297 |
| | 4 to 6 | 263 | 346 | 363 | 348 | 321 |
| | 7 to 9 | 245 | 332 | 358 | 334 | 336 |
| | 10 to 12 | 301 | 357 | 371 | 371 | 356 |
| | Total | 1,128 | 1,373 | 1,435 | 1,371 | 1,310 |
| English as an Additional Language | 1 to 3 | 17 | 20 | 12 | 12 | 10 |
| | 4 to 6 | 10 | 13 | <10 | 10 | 11 |
| | 7 to 9 | 14 | 12 | 11 | <10 | <10 |
| | 10 to 12 | 12 | <10 | <10 | <10 | <10 |
| | Total | 53 | 54 | 37 | 38 | 33 |
| French Immersion | K to 3 | 53 | 55 | 52 | 63 | 48 |
| | 4 to 6 | 23 | 22 | 25 | 32 | 35 |
| | 7 to 9 | 22 | 26 | 22 | 20 | 20 |
| | 10 to 12 | - | - | 17 | 21 | 22 |
| | Total | 98 | 103 | 116 | 136 | 125 |

Notes:

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

Source: Ministry of Education, 2020

Staff

| Job Category | FTEs |
|---|--------------|
| Classroom teachers | 311.9 |
| Principals, vice-principals | 19.7 |
| Other educational staff (positions that support educational programming) e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists. | 174.6 |
| Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks | 16.0 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers | 41.6 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers | 110.4 |
| League of Educational Administrators, Directors and Superintendents (LEADS) - e.g., director of education, superintendents | 6.0 |
| Total Full-Time Equivalent (FTE) Staff | 680.2 |

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, 2021

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, 2020, two superintendents oversaw school operations. Superintendents Aaron Oakes and Davin Hildebrand work with the school-based administrators in their schools in various capacities. Superintendent Hildebrand is also responsible for the management of human resources and for future planning of human resource needs. His portfolio includes payroll and benefits. Superintendent Darrell Newton's purview is curriculum and instruction which includes reading, writing and math along with graduation outcomes. Superintendent Newton's portfolio also includes homeschooling and the Virtual School. He also works with the learning coaches. Superintendent of Schools, Terry Craig, has the responsibility of First Nations and Métis Education. As the Superintendent of Student Services, Ms. Jennifer Williamson, provides support to Student Services Support Teachers across the division and manages Early Learning. She also has the supervision of the office counsellors, speech language pathologists and educational psychologists as part of her portfolio. The Chief Financial Officer, 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 |
| Ernie Studer | K-12 | Loon Lake |
| Gateway Middle | 5-8 | Meadow Lake |
| Glaslyn Central | K-12 | Glaslyn |
| Goodsoil Central | K-12 | Goodsoil |
| Green Acre | K-8 | Rapid View |
| H. Hardcastle | K-12 | Edam |
| Hillmond Central | K-12 | Hillmond |
| J.H. Moore Elementary | PreK-6 | Lashburn |
| Jonas Samson Middle | 5-8 | Meadow Lake |
| Jubilee Elementary | PreK-4 | Meadow Lake |
| Lakeview Elementary | PreK-4 | Meadow Lake |
| Lashburn High | 7-12 | Lashburn |
| Maidstone Comprehensive High | 7-12 | Maidstone |
| Marsden Jubilee Elementary | K-6 | Marsden |
| Marshall | K-9 | Marshall |
| Neilburg Composite | K-12 | Neilburg |
| Paradise Hill | K-12 | Paradise Hill |
| Pierceland Central | K-12 | Pierceland |
| Ratuszniak Elementary | PreK-6 | Maidstone |
| St. Walburg | PreK-12 | St. Walburg |
| Transition Place Education Centre | 9-12 | Meadow Lake |
| Turtleford Community | PreK-12 | Turtleford |

This was the second year into restructuring of grades and schools in the community of Meadow Lake. Gateway Middle School added the grade 7 students to their school making them a 5-8 school and Jonas Samson Middle School added grade 6 students to become a grade 5-8 school. Neilburg School expanded for one year to include a remote learning program for families wanting an option outside the *“in the building”* teaching. The program was allocated to Neilburg, but students and teachers were located throughout the division.

Infrastructure Projects

| Infrastructure Projects | | | |
|-------------------------|---------|-------------------|------------------|
| School | Project | Details | 2020-21 Cost |
| Ernie Studer | Roof | Roof Replacement | \$226,134 |
| Ratushniak | Roof | Roof Replacement | \$410,268 |
| Lakeview | Roof | Roof Replacements | \$340,087 |
| Total | | | \$976,489 |

Transportation

Northwest School Division owns, operates, and maintains a fleet of 149 school buses of various sizes. One hundred of these are full time route buses with 49 buses being used for special events or as replacement buses.

There are 2,810 students eligible for transportation to 32 schools in 18 communities. Over 16,700 route kilometers are travelled every day for a yearly total of over 34,000 KM. Average daily bus route kilometers are 167 KM with 28 students per bus.

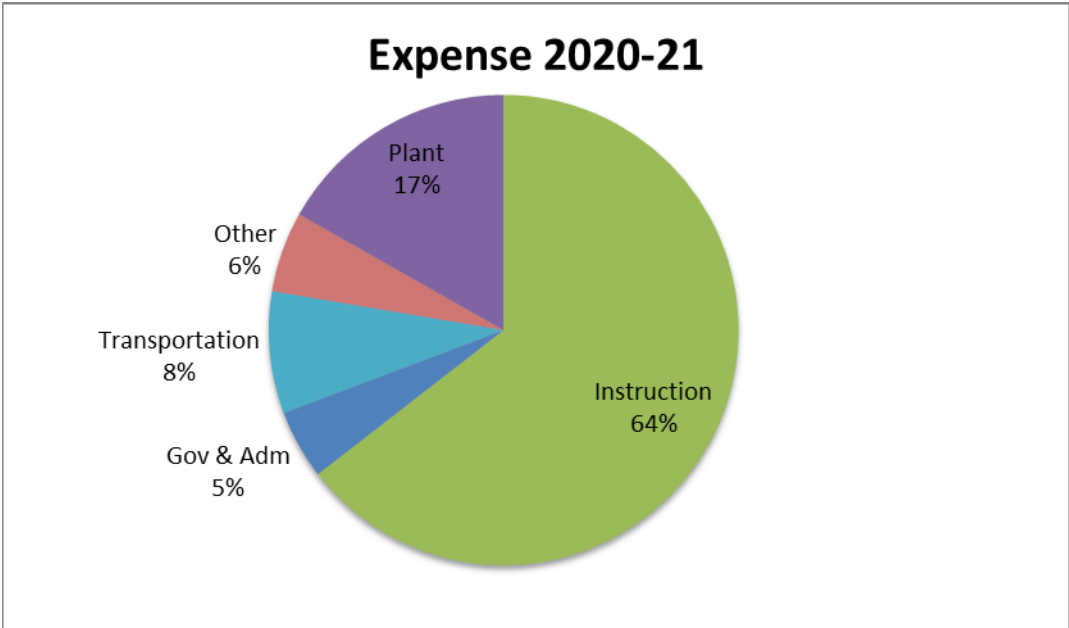
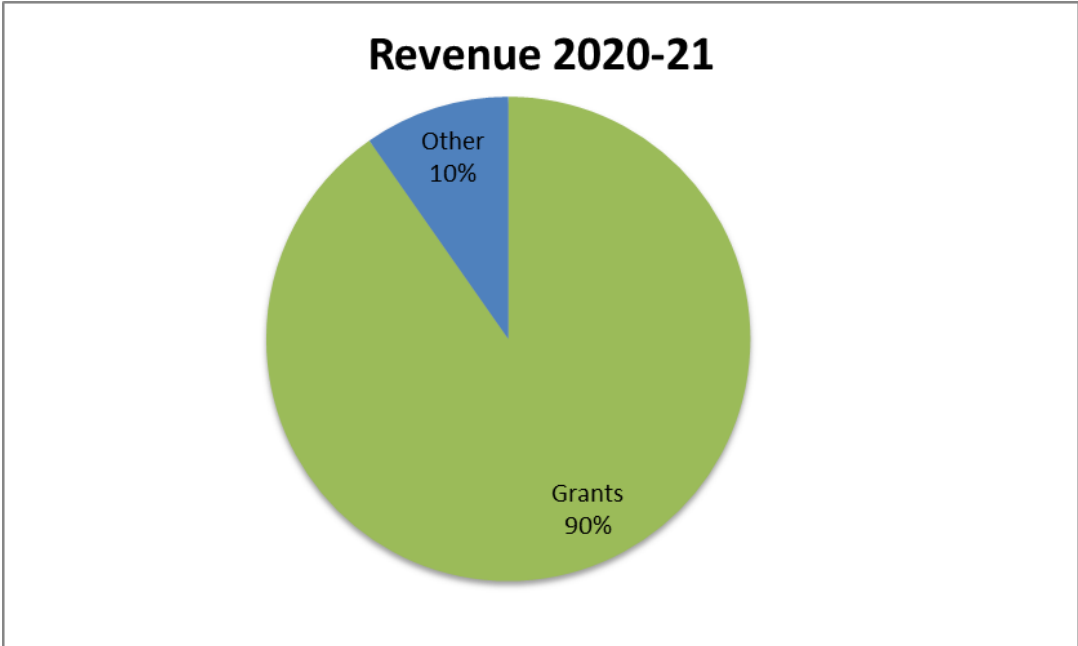
Agreements are in place with the Lloydminster Public and Catholic School Divisions for the Northwest School Division to provide transportation to eligible rural students who reside on the Saskatchewan side of the border. We currently operate 10 bus routes that transport 255 students into 8 schools within the City of Lloydminster. Additionally, the Northern Lights School Division transports one bus of students from their attendance area into our Meadow Lake schools. Multiworks is contracted to provide transportation for students with intensive needs inside the City of Meadow Lake.

Challenges for 2020-21 year continued to be driver retention, inclement weather, and pandemic outcomes.

Financial Overview

In 2020-21, contingency funding of \$ 4,654,320 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

| | 2021 | 2021 | 2020 | Budget to Actual Variance | Budget to Actual % | Note |
|---------------------------------------|--------------------|-------------------|--------------------|---------------------------------|-----------------------|------|
| | Budget | Actual | Actual | Over / (Under) | Variance | |
| REVENUES | | | | | | |
| Property Taxation | - | 1,541 | 1,394 | 1,541 | 100% | 1 |
| Grants | 54,765,482 | 60,107,627 | 55,262,062 | 5,342,145 | 10% | 2 |
| Tuition and Related Fees | 3,020,481 | 3,833,844 | 3,265,416 | 813,363 | 27% | 3 |
| School Generated Funds | 2,172,000 | 808,900 | 1,356,151 | (1,363,100) | -63% | 4 |
| Complementary Services | 1,093,093 | 1,071,436 | 1,025,042 | (21,657) | -2% | |
| External Services | 452,740 | 598,490 | 532,973 | 145,750 | 32% | 5 |
| Other | 115,000 | 161,792 | 453,348 | 46,792 | 41% | 6 |
| Total Revenues | 61,618,796 | 66,583,630 | 61,896,386 | 4,964,834 | 8% | |
| EXPENSES | | | | | | |
| Governance | 317,016 | 174,545 | 240,387 | (142,471) | -45% | 7 |
| Administration | 3,018,088 | 3,018,872 | 2,867,231 | 784 | 0% | |
| Instruction | 41,638,655 | 43,355,323 | 40,978,395 | 1,716,668 | 4% | |
| Plant | 10,346,745 | 11,293,404 | 9,605,052 | 946,659 | 9% | 8 |
| Transportation | 5,660,363 | 5,640,610 | 5,500,160 | (19,753) | 0% | |
| Tuition and Related Fees | 618,293 | 574,334 | 547,189 | (43,959) | -7% | 9 |
| School Generated Funds | 2,172,000 | 777,876 | 1,219,371 | (1,394,124) | -64% | 10 |
| Complementary Services | 1,747,590 | 1,627,733 | 1,594,715 | (119,857) | -7% | 11 |
| External Services | 452,740 | 608,544 | 511,892 | 155,804 | 34% | 12 |
| Other Expenses | 62,761 | 134,915 | 67,542 | 72,154 | 115% | 13 |
| Total Expenses | 66,034,251 | 67,206,156 | 63,131,934 | 1,171,905 | 2% | |
| Surplus (Deficit) for the Year | (4,415,455) | (622,526) | (1,235,548) | | | |

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 | Over budget due to pandemic contingency funding, stimulus funding, Climate Action Incentive Funding, and First Nation Metis grants. |
| 3 | Increased revenue due to student enrollment increases higher than budget and recognition of deferred capital tuition. |
| 4 | Less than budgeted due to decreased fundraising activity due to fewer school activities as a result of COVID-19 pandemic. |
| 5 | Increased revenue due to the addition of Following Their Voices grant. |
| 6 | Increased revenue as a result of a Saskatchewan School Boards Association Insurance rebate and a SGI refund. |
| 7 | Reduction in payments to school community councils and decreased Board travel costs due to COVID-19 pandemic meeting restrictions. |
| 8 | Additional stimulus funding received resulted in unbudgeted expenses for Lakeview roof replacement project that was not included in the budget. |
| 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 fewer school activities as a result of COVID-19 pandemic. |
| 11 | Less than budgeted expenses due to a reduction in summer programming, nutrition programs, and school activities as a result of the COVID-19 pandemic. |
| 12 | Over budget due to related expenditures of the increased Following Their Voices grant revenue. |
| 13 | Over budget due to increased expenses due to loss on disposal of capital assets and interest costs on long term debt. |

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|-----------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|--------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Anderson, John | 4,165 | 897 | -- | 44 | -- | 600 | 5,706 |
| Baillargeon, Janice | 6,474 | 1,042 | -- | 44 | -- | 600 | 8,160 |
| Campbell, Mark | 3,706 | 404 | -- | 44 | -- | 600 | 4,754 |
| Graham, Faith | 6,975 | 1,454 | -- | 392 | -- | 600 | 9,421 |
| Josuttes-Harland, Bev | 8,710 | 1,288 | -- | 539 | -- | 600 | 11,137 |
| Main, Patricia | 4,482 | 249 | -- | 52 | -- | 400 | 5,183 |
| Perillat, Andrea | 6,647 | 954 | -- | 379 | -- | 700 | 8,680 |
| Piche, Jessica | 750 | -- | -- | -- | -- | 100 | 850 |
| **Prete, Terri | 6,845 | 334 | -- | 242 | -- | 600 | 8,021 |
| Seymour, Barbara | 6,327 | 242 | -- | 500 | -- | 600 | 7,669 |
| Stein, Charles | 5,138 | 945 | -- | 280 | -- | 600 | 6,963 |
| *Winkler, Glen | 10,682 | 431 | -- | 44 | -- | 625 | 11,782 |

* Board Chair

** Board Vice-Chair

Personal Services

| Name | Amount |
|-------------------|---------|
| Ackerman, Colleen | 52,085 |
| Ackerman, Greg | 116,020 |
| Adams, Eric | 92,669 |
| Adams, Felicia | 61,549 |
| Albert, Abby | 93,477 |
| Andersen, Gene | 88,919 |
| Andres, Jennie | 106,913 |
| Arnott, Bradley | 88,491 |
| Arnott, Kimberly | 89,611 |
| Atkinson, Rebecca | 89,551 |
| Bailey, Penny | 89,175 |
| Baldinus, Zachary | 71,838 |
| Barber, Kira | 59,344 |
| Bartee, Lori | 104,753 |
| Beck, Meagan | 51,970 |
| Becotte, Brennan | 135,415 |

| Name | Amount |
|---------------------|--------|
| Becotte, Kristin | 97,340 |
| Bedford, Lorelee | 88,491 |
| Bekolay, Dale | 72,529 |
| Bellegarde, Sheryl | 83,076 |
| Bellin, Meghan | 87,266 |
| Benoit, Dawn M | 92,797 |
| Berry, Patricia | 55,673 |
| Beyea, Julie | 60,667 |
| Blais, Jennifer | 79,275 |
| Blaquiere, Christa | 68,691 |
| Bloom, Rebecka | 88,774 |
| Bodnarek, Ray | 88,491 |
| Boggust, Shea | 65,651 |
| Borschowa, Rebecca | 62,637 |
| Bowerman, Dawn | 89,021 |
| Brake, Terri - Lynn | 87,287 |

| Name | Amount |
|------------------------|---------|
| Briggs, Lesley | 75,832 |
| Brinkman, Kelly | 51,226 |
| Brookes, Albert | 87,831 |
| Brookes, Eleanor | 55,673 |
| Brost, Krista | 67,997 |
| Brownrigg, June | 93,592 |
| Buffin, Lisa | 93,592 |
| Burgess, Audrey | 76,836 |
| Burroughs, Sabrina | 60,500 |
| Calvert, Gini | 52,616 |
| Campbell, Amy | 63,035 |
| Carlberg, Kendal | 81,320 |
| Cey, Emma | 91,147 |
| Chammartin, Brandi Lin | 93,856 |
| Cheesman, Alison | 84,067 |
| Cheesman, Daniel | 96,851 |
| Chiverton, Leighton | 69,754 |
| Chiverton, Marika | 89,816 |
| Clark, Katherine G | 89,129 |
| Colley, Shana M | 104,508 |
| Conkin, Erin | 87,423 |
| Conlon, Jean | 93,639 |
| Conner, Tanya L | 89,021 |
| Connolly, Michael | 78,008 |
| Cottrill, Jamie | 88,607 |
| Covey, Colin | 107,379 |
| Cox, Samantha | 88,663 |
| Craig, Terrance | 179,432 |
| Crawford, Tanis | 86,682 |
| Csiki, Angela | 89,579 |
| Cydejko, Sara | 90,081 |
| Dallyn, Cheyne | 77,477 |
| Danilkewich, Derek | 87,989 |
| Daongam, Cally | 57,933 |
| Daongam, Daniel | 72,545 |
| Dawson, C. Sam | 105,816 |
| Dawson, Laura | 91,496 |
| Dekker, Betty | 93,592 |
| Deobald, Gary | 92,626 |
| Deobald, Trina | 95,064 |

| Name | Amount |
|--------------------|---------|
| Devoe, Ashley | 60,069 |
| Dolan, Anita | 93,327 |
| Dorval, Jennifer | 111,356 |
| Dudar, Robyn | 72,247 |
| Dufresne, Amanda | 108,004 |
| Durocher, Amanda | 89,391 |
| Duvall, Haleigh | 67,034 |
| Dyck, Ryley | 71,838 |
| Edmonds, Edward | 83,014 |
| Edwards, Bernice | 55,673 |
| Eftoda, Derek | 92,929 |
| Eftoda, Seleste | 92,797 |
| Ekstrand, Brandon | 50,316 |
| Ekstrand, Brittany | 85,806 |
| Ellis, Angela | 109,679 |
| Ellis, Christopher | 110,820 |
| Ellis, Tanya | 89,551 |
| Ens, Sherilyn | 108,167 |
| Erickson, Brande | 88,823 |
| Esau, Pamela | 89,551 |
| Evans, Heather | 64,853 |
| Fehr, Ruby | 89,021 |
| Feil, David | 89,549 |
| Ferguson, Carol | 68,309 |
| Filkowski, Ashton | 54,885 |
| Fishley, Kearstin | 51,657 |
| Forbes, Todd | 112,320 |
| Foreman, Kathleen | 61,038 |
| Fortune, Terry | 115,853 |
| Foster, Casey | 89,286 |
| Francoeur, Daniel | 52,085 |
| Franke, Raecine | 70,745 |
| Frey, Kim M | 89,109 |
| Freyman, Brad | 108,236 |
| Freyman, Jody | 89,419 |
| Fritz, Trisha | 81,118 |
| Fry, Alison L | 88,491 |
| Gaboury, Chelsey | 59,970 |
| Gabrielli, Melissa | 102,528 |
| Gagnon, Carmen | 93,592 |

| Name | Amount |
|------------------------|---------|
| Gagnon, Lee Ann | 88,491 |
| Galger, Jennifer R | 85,083 |
| Gateley, Trevor A | 93,949 |
| Gelowitz, Calvin | 51,681 |
| Genereaux, Nicole | 91,016 |
| Gerow, Amanda | 112,320 |
| Gerstenhofer, Lorraine | 93,639 |
| Gervais, Patricia | 69,131 |
| Gerwing, Kevin | 75,959 |
| Gerwing, Megan | 99,410 |
| Gerwing, Trevor | 126,848 |
| Getzinger, Madison | 72,878 |
| Giesbrecht, Benjamin | 70,001 |
| Giesbrecht, Kayla | 71,061 |
| Giesbrecht, Sandra | 80,374 |
| Gladue, Jana | 79,347 |
| Gordon, Pamela | 89,956 |
| Greedus, Bobbi | 54,218 |
| Grundner, Michelle | 89,021 |
| Grupp, Matthew | 107,894 |
| Guigon, Katherine | 58,376 |
| Gunderson, Kaare | 89,551 |
| Guttormson, Cynthia | 72,128 |
| Haacke, Geoffrey | 93,857 |
| Haggerty, Daniella | 80,213 |
| Halwachs, Zach | 95,167 |
| Hamm, Anita | 89,365 |
| Handspiker, Todd | 99,145 |
| Hansen, Jordan | 99,145 |
| Harbin, Carol | 54,737 |
| Harland, Bethany | 63,753 |
| Harman, Kaitlin | 76,039 |
| Harman, Sean | 64,044 |
| Harrison, Brett | 98,653 |
| Hart, Shaun | 89,034 |
| Harty, Andrea | 89,021 |
| Hauk, Duane | 218,160 |
| Henderson, Annie | 85,207 |
| Henderson, Kristie | 89,551 |
| Henry, Lisa | 109,714 |

| Name | Amount |
|------------------------|---------|
| Hetlinger, James | 93,857 |
| Hicks, Charmaine | 98,715 |
| Hildebrand, Courtney | 103,380 |
| Hildebrand, Davin | 172,571 |
| Hildebrand, Michelle | 94,416 |
| Hinger, Anna | 68,375 |
| Hoddenbagh, Chris | 75,579 |
| Hoekstra, Miranda | 93,459 |
| Hofer, Karen | 105,288 |
| Huff, Leah L | 102,151 |
| Hunter, Robyn | 89,019 |
| Jacquest, Candice | 75,300 |
| Jansen, Stacey | 89,286 |
| Jetzke, Sherri | 93,698 |
| Johnson, Megan | 75,327 |
| Johnston, Karen | 83,688 |
| Johnstone, Karen | 89,551 |
| Josuttis, Raymonde | 98,745 |
| Jurgens, Amanda | 82,625 |
| Kaiser, Melanie | 90,096 |
| Kaltenborn, Elise | 71,418 |
| Keen, Brent | 98,297 |
| Kehler, Tanya | 52,085 |
| Kim, Rachel | 77,221 |
| King, Dayna | 75,087 |
| Kirby, Karolyn | 90,841 |
| Kirilenko, Darla | 92,797 |
| Kirk, Catherine | 99,145 |
| Klarenbach, Margaret | 89,036 |
| Klarnier, Desiree | 86,124 |
| Knight, Brenda | 102,077 |
| Kope, Nadine | 97,287 |
| Kopperud, Danene | 89,551 |
| Kotzer-Milne, Christie | 89,459 |
| Kozinski, Robert | 89,021 |
| Kozloski, Caitlin | 96,714 |
| Krissa, Heather | 93,179 |
| Kurjata, Dawn | 92,797 |
| Laclare, Jessica | 115,520 |
| Laclare, Jill | 77,636 |

| Name | Amount |
|------------------------|---------|
| Laclare, Laura | 89,021 |
| Lajeunesse, Riley | 62,800 |
| Landry, Mary | 82,895 |
| Lange, Tracy | 88,491 |
| Langley, Jennifer | 94,031 |
| Laursen, Linda | 85,613 |
| Lawson, Emily | 65,737 |
| Leader, Martina | 57,150 |
| Lee, Michael J | 98,499 |
| Lejeune, Brad | 82,634 |
| Leonardi, Casey | 82,049 |
| Lewis, Stephanie | 90,031 |
| L'heureux, Jason | 107,852 |
| Loehndorf, Lindsay | 95,570 |
| Logan, Susan E | 89,021 |
| Loncar, Mladen | 105,621 |
| Long, Lorne | 89,021 |
| Long, Tracy | 89,286 |
| Lumley, Pamela | 92,797 |
| Luster, Kristen | 77,877 |
| Lyonnais, Stephen | 60,099 |
| Macfarlane, Holly-Anne | 103,437 |
| Macnab, Brittany | 58,078 |
| Macnab, Kacie | 92,994 |
| Macnab, Lorna | 88,633 |
| Macnab, Sabrina | 60,342 |
| Macnab, Shelly | 88,664 |
| Madsen, Nancy | 105,792 |
| Maertz, Teralyn | 91,382 |
| Maier, Alvin M | 57,248 |
| Maier, Shawna | 65,765 |
| Mannix, Meagan | 89,560 |
| March, Sarah | 63,399 |
| Markevich, Patricia | 99,506 |
| Martin, Erin | 93,062 |
| Mason, Paige | 74,087 |
| Mazur, Britni | 96,714 |
| Mcclellan, Carrie | 92,821 |
| Mccloud, Charles | 174,787 |
| Mcconnell, Amanda D | 78,121 |

| Name | Amount |
|---------------------|---------|
| Mcconnell, Kirsten | 55,673 |
| Mccrea, Austyn | 74,075 |
| Mcfarlan, Geoff | 98,755 |
| Mckerchar, Cindy | 89,988 |
| Mclauchlan, S. Jane | 92,797 |
| Mcnie, Tory | 53,747 |
| Mcnoch, Carmela | 93,499 |
| Mcnoch, Valerie | 57,933 |
| Mee, Joyce C. C | 89,506 |
| Michael, Jared | 78,585 |
| Michel, Dale | 64,712 |
| Miller, Adam | 67,880 |
| Millie, Douglas | 92,797 |
| Milne, Douglas | 105,816 |
| Mitchell, Carol | 92,797 |
| Moberly, Malloreay | 82,369 |
| Moore, Darcy | 67,357 |
| Moore, Russell | 98,085 |
| Morgan, Lisa | 102,342 |
| Moriarty, Roberta | 98,419 |
| Morton, Daylene | 89,021 |
| Murphy, Jeremy | 88,112 |
| Muskego, Gwen | 87,838 |
| Musyj, Cardell | 98,128 |
| Mutch, Tyson | 89,021 |
| Muzyka, Adele | 93,977 |
| Nelson, Colleen | 117,717 |
| Newman, Melissa | 75,920 |
| Newton, Darrell | 172,154 |
| Nordell, Darren | 114,040 |
| Norgaard, Jennie | 70,957 |
| Nosek, Kelsey | 60,847 |
| Novak, Lori | 64,834 |
| Novlan, Shalane | 61,605 |
| Oakes, Aaron | 172,154 |
| O'hare, Leonard | 64,480 |
| Olson, Michael | 76,014 |
| Omusula, Krista | 107,905 |
| Osborne, Gwen | 89,286 |
| Ouellette, Denis | 52,762 |

| Name | Amount |
|-------------------------|---------|
| Ouellette, Keegan | 86,541 |
| Parkinson, Chelsey | 61,770 |
| Pavka, Ian | 64,480 |
| Paylor, Curtis | 93,724 |
| Paylor, Dawn M | 120,816 |
| Pearse, Tyler | 64,979 |
| Pearson, Andrea | 93,592 |
| Pearson, Daryl | 123,147 |
| Perkins, Lisa | 93,514 |
| Pero, Christina | 106,908 |
| Pero, David | 116,960 |
| Phillips, Catherine | 76,746 |
| Pickett, Michelle | 109,122 |
| Plant, Brent | 89,246 |
| Plant, Susan | 113,950 |
| Pockrant, Amanda | 113,604 |
| Pollock, Brenda | 61,310 |
| Pompu, Stephanie | 59,377 |
| Poudrier, Nancy | 90,081 |
| Powell, Allison | 89,025 |
| Powell, Dean | 94,027 |
| Preddy, Jacqueline | 89,551 |
| Pruden, Diane | 52,085 |
| Pylot, Debra | 88,491 |
| Quinn-Rogers, Laura | 93,299 |
| Radford, Michael | 112,207 |
| Rafter, Meagan | 69,092 |
| Rawlake-Cattell, Trisha | 89,551 |
| Rawlake-Parker, Racquel | 100,009 |
| Reinhardt, Sheralee | 89,021 |
| Renwick, Kathryn | 56,458 |
| Reynoldson, Roxanne | 88,491 |
| Rhinehart, Maggie | 53,342 |
| Roach, Janessa | 60,800 |
| Robb, Kylie M | 88,889 |
| Robins, Alan | 86,062 |
| Robinson, Mike | 75,644 |
| Roger, Megan | 60,918 |
| Ross, Shayla | 67,332 |
| Rotsey, Brian | 75,959 |

| Name | Amount |
|----------------------|---------|
| Rozka, Stephanie | 52,085 |
| Rudolph, Colin | 90,159 |
| Rutley, Kenneth Eric | 92,797 |
| Sander, Shelby | 63,194 |
| Sawatsky, Quinlan | 57,457 |
| Sawka, Jesse | 68,071 |
| Sayers, Cheryl | 52,085 |
| Schmidt, Christina | 78,628 |
| Schwartz, Nicola | 56,044 |
| Scrivener, Melissa | 88,895 |
| Seib, Rachelle | 56,242 |
| Shakotko, Jesse | 107,443 |
| Shepherd, Cole R | 89,825 |
| Shewchuk, Chris | 64,550 |
| Shideler, Elizabeth | 66,384 |
| Sieben, Leslie | 88,491 |
| Simkins, Kayla | 89,899 |
| Simpkins, Lacey | 89,056 |
| Skerry, Vanessa | 57,893 |
| Smith, Amanda | 96,352 |
| Snelling, Tyson | 65,806 |
| Snodgrass, James | 122,339 |
| Solsten, Janell | 89,154 |
| Sonntag, Rita | 54,071 |
| Speirs, Rhonda | 93,103 |
| Spencer, Chantel | 70,295 |
| Sperling, Carmen | 89,021 |
| Starnes, Richard | 91,977 |
| Stein, Allison | 85,407 |
| Stein, Jason | 99,278 |
| Stein, Rene | 89,874 |
| Steveson, Candice | 88,491 |
| Stobbe, Cheryl | 98,085 |
| Striga, Susan | 92,251 |
| Stuart, Samantha | 83,934 |
| Sydia, Samantha | 79,174 |
| Tameling, Kara | 55,877 |
| Taves, Trevor | 76,068 |
| Taylor, Sarah | 82,433 |
| Tebay, Jayme | 83,590 |

| Name | Amount |
|-----------------------------|---------|
| Tenney, Kareen | 93,899 |
| Therres, Lane | 64,619 |
| Thom, Andrea | 87,394 |
| Thompson, Jodie | 89,286 |
| Thompson, Scott | 93,724 |
| Threinen, Stacey | 71,750 |
| Timmermans, Taryn | 57,330 |
| Tough, Robert | 112,320 |
| Tourigny, Kelsey | 93,639 |
| Tourigny, Michael | 92,797 |
| Tremblay, Adam | 81,908 |
| Treptow, Cheryl | 107,894 |
| Trotchie-Bjerkness, Jackson | 58,137 |
| Tuplin, Trina | 51,999 |
| Tupper, Marie | 88,491 |
| Turnbull, Paula | 88,491 |
| Turnbull, Steven | 114,047 |
| Varjassy, Gerry S | 89,551 |
| Vereschagin, Deb | 102,553 |
| Viczko, Stacey | 63,208 |
| Vidal, Breanna | 67,025 |
| Vidal, Jeff | 89,816 |
| Villeneuve, Brad | 75,795 |
| Villeneuve, Destiny | 63,167 |

| Name | Amount |
|------------------------|---------|
| Villeneuve, Elysha | 74,158 |
| Villeneuve, Jadon | 57,415 |
| Walde, Jory | 64,412 |
| Wallebeck, Tanith | 80,414 |
| Walso, Jeffrey S | 92,797 |
| Washbrook, Cara | 72,176 |
| Waterman, Carla | 94,387 |
| Weber, Melvin | 52,887 |
| Weinkauf, Emma | 59,703 |
| Wells, Melanie | 85,908 |
| Wesson, Caitlin | 85,991 |
| Whelan, Marilyn | 89,459 |
| Whittle, Gordon | 94,446 |
| Whyte, Monique | 52,243 |
| Wickert, C. Renae | 66,430 |
| Wiebe, Jodine | 92,797 |
| Wiebe, Renee | 90,735 |
| Wiklund, Kira | 59,968 |
| Williamson, Danielle | 93,543 |
| Williamson, Jennifer | 172,571 |
| Witt, Barbara | 89,021 |
| Worman, Diana | 63,164 |
| Worman, Wade | 102,014 |
| Wright-Grasby, Jillian | 92,992 |

Supplier Payments

| Name | Amount |
|--|-----------|
| AODBT Architecture + Interior Design | 52,710 |
| AON Canada Inc | 435,030 |
| AVI-SPL Canada Ltd | 113,282 |
| Bar Engineering Co. Ltd | 135,181 |
| BeePlus Workplace Solutions | 115,533 |
| Beg 4 Blding Excavating & Groundwork Ltd | 61,226 |
| BMO Bank Of Montreal | 1,054,661 |
| Boundary Ford | 51,455 |
| Brault Roofing (Ab) Inc | 470,518 |
| Cabral, John Paul | 325,191 |

| Name | Amount |
|------------------------------------|-----------|
| CDW Canada Inc | 56,634 |
| Century Roofing & Sheet Metal Ltd. | 257,154 |
| Cisco Systems Capital Canada Co | 151,660 |
| Citadel Mechanical Ltd | 106,711 |
| CUPE Local 4797 | 69,964 |
| Cypress Sales Partnership | 106,266 |
| Dell Canada Inc | 1,812,907 |
| Dell Financial Services Canada Ltd | 608,524 |
| Diamond International Trucks Ltd. | 250,245 |

| Name | Amount |
|--|---------|
| DJ's Driving School | 140,622 |
| Edward Bettschen | 103,405 |
| EECOL Electric | 104,844 |
| EMCO Corporation | 90,170 |
| Flying Dust First Nation | 454,444 |
| Great Plains Ford Sales (1978) Ltd | 50,419 |
| Helm Maintenance & Construction Inc | 59,488 |
| IBM Canada Limited | 450,387 |
| IBM Global Financing Canada Corporation | 210,510 |
| Lloydminster & District Co-Op Admin Office | 80,506 |
| Marasigan, Jacksilyn T. | 90,365 |
| Maxim Truck & Trailer | 98,013 |
| Meadow Lake Co-Op | 93,916 |
| Minister of Finance (Saskatchewan Finance) | 77,745 |
| Nails Enterprises (2007) Inc | 124,481 |
| North West College | 86,030 |
| Powerland Computers Ltd | 69,177 |
| River City Plumbing, Heating | 203,195 |

| Name | Amount |
|--|---------|
| Roof Management & Inspection Service | 57,306 |
| Saskatchewan Association Of Rural Municipalities | 177,006 |
| SaskEnergy | 331,445 |
| SaskPower | 815,350 |
| Saskatchewan School Boards Association | 529,165 |
| SaskTel | 71,130 |
| Saskatchewan Workers' Compensation Board | 189,172 |
| Schmidt, Carla | 56,724 |
| Shkopich Enviro Ltd | 62,817 |
| Sparkrock | 179,790 |
| Thorpe Industries | 244,847 |
| Toshiba Tec Canada Business Solutions Inc | 106,539 |
| Turning Point Technology Services Inc | 117,340 |
| Turtleford & District Co-Op | 437,834 |
| Turtleford Agencies Inc | 148,770 |
| Veritiv Canada, Inc | 145,869 |
| Western Canada Bus | 878,970 |

Other Expenditures

| Name | Amount |
|--|------------|
| Municipal Employees Pension Plan | 2,229,334 |
| Northwest Local Teachers Association | 56,221 |
| Receiver General | 12,154,384 |
| Saskatchewan School Boards Association | 415,772 |

| Name | Amount |
|----------------------------------|-----------|
| Saskatchewan Teachers Federation | 3,653,000 |
| Teachers' Superannuation Comm. | 61,345 |

Appendix B – Management Report and Audited Financial Statements

██

Audited Financial Statements

██

Of the Northwest School Division No. 203

School Division No. 2030500

For the Period Ending: August 31, 2021

CMcCloud

Chief Financial Officer

Grant Thornton LLP

Auditor

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

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Management's Responsibility for the Financial Statements

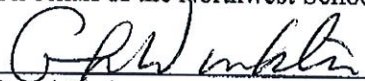
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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 25th, 2021

Independent auditor's report

To the Directors of Northwest School Division # 203:

Opinion

We have audited the financial statements of Northwest School Division #203 ("the School Division"), which comprise the statement of financial position as at August 31, 2021, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flows for the year then ended, with related schedules and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of Northwest School Division #203 present fairly, in all material respects, the financial position of the School Division as at August 31, 2021 and the results of its operations and accumulated surplus from operations, changes in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

Grant Thornton LLP
Unit #4
130 Robin Crescent
Saskatoon, SK
S7L 6M7
T +1 306 934 3944
F +1 306 934 3409

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

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

Saskatoon, Canada
November 25, 2021

Grant Thornton LLP

Chartered Professional Accountants

Northwest School Division No. 203
Statement of Financial Position
as at August 31, 2021

... page 1

| | 2021 | 2020 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 6,854,895 | 6,952,535 |
| Accounts Receivable (Note 7) | 2,738,403 | 3,121,451 |
| Portfolio Investments (Note 3) | 183,729 | 182,361 |
| Total Financial Assets | 9,777,027 | 10,256,347 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 1,226,714 | 1,005,500 |
| Long-Term Debt (Note 9) | 2,789,983 | 2,481,005 |
| Liability for Employee Future Benefits (Note 5) | 982,800 | 950,900 |
| Deferred Revenue (Note 10) | 256,657 | 926,942 |
| Total Liabilities | 5,256,154 | 5,364,347 |
| Net Financial Assets | 4,520,873 | 4,892,000 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 56,931,130 | 57,148,155 |
| Inventory of Supplies Held for Consumption | 498,114 | 528,544 |
| Prepaid Expenses | 238,474 | 242,418 |
| Total Non-Financial Assets | 57,667,718 | 57,919,117 |
| Accumulated Surplus (Note 13) | 62,188,591 | 62,811,117 |


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, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------|-------------------|--------------------|
| | \$ (Note 14) | \$ | \$ |
| REVENUES | | | |
| Property Taxes and Other Related | - | 1,541 | 1,394 |
| Grants | 54,765,482 | 60,107,627 | 55,262,062 |
| Tuition and Related Fees | 3,020,481 | 3,833,844 | 3,265,416 |
| School Generated Funds | 2,172,000 | 808,900 | 1,356,151 |
| Complementary Services (Note 11) | 1,093,093 | 1,071,436 | 1,025,042 |
| External Services (Note 12) | 452,740 | 598,490 | 532,973 |
| Other | 115,000 | 161,792 | 453,348 |
| Total Revenues (Schedule A) | 61,618,796 | 66,583,630 | 61,896,386 |
| EXPENSES | | | |
| Governance | 317,016 | 174,545 | 240,387 |
| Administration | 3,018,088 | 3,018,872 | 2,867,231 |
| Instruction | 41,638,655 | 43,355,323 | 40,978,395 |
| Plant | 10,346,745 | 11,293,404 | 9,605,052 |
| Transportation | 5,660,363 | 5,640,610 | 5,500,160 |
| Tuition and Related Fees | 618,293 | 574,334 | 547,189 |
| School Generated Funds | 2,172,000 | 777,876 | 1,219,371 |
| Complementary Services (Note 11) | 1,747,590 | 1,627,733 | 1,594,715 |
| External Services (Note 12) | 452,740 | 608,544 | 511,892 |
| Other | 62,761 | 134,915 | 67,542 |
| Total Expenses (Schedule B) | 66,034,251 | 67,206,156 | 63,131,934 |
| Operating Deficit for the Year | (4,415,455) | (622,526) | (1,235,548) |
| Accumulated Surplus from Operations, Beginning of Year | 62,811,117 | 62,811,117 | 64,046,665 |
| Accumulated Surplus from Operations, End of Year | 58,395,662 | 62,188,591 | 62,811,117 |

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

Northwest School Division No. 203
Statement of Changes in Net Financial Assets
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|------------------|------------------|------------------|
| | \$ (Note 14) | \$ | \$ |
| Net Financial Assets, Beginning of Year | 4,892,000 | 4,892,000 | 4,551,431 |
| Changes During the Year | | | |
| Operating Deficit for the Year | (4,415,455) | (622,526) | (1,235,548) |
| Acquisition of Tangible Capital Assets (Schedule C) | 2,014,500 | (4,758,163) | (2,893,969) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | - | 4,200 | 19,350 |
| Net Loss (Gain) on Disposal of Capital Assets (Schedule C) | - | 34,821 | (19,350) |
| Amortization of Tangible Capital Assets (Schedule C) | 4,897,462 | 4,936,167 | 4,455,828 |
| Net Acquisition of Inventory of Supplies | - | 30,430 | (34,655) |
| Net Change in Other Non-Financial Assets | - | 3,944 | 48,913 |
| Change in Net Financial Assets | 2,496,507 | (371,127) | 340,569 |
| Net Financial Assets, End of Year | 7,388,507 | 4,520,873 | 4,892,000 |

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

Northwest School Division No. 203
Statement of Cash Flows
for the year ended August 31, 2021

... page 4

| | 2021 | 2020 |
|--|--------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating Deficit for the Year | (622,526) | (1,235,548) |
| Add Non-Cash Items Included in Deficit (Schedule D) | 4,970,988 | 4,436,478 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 251 | (1,411,477) |
| Cash Provided by Operating Activities | 4,348,713 | 1,789,453 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (4,758,163) | (2,893,969) |
| Proceeds on Disposal of Tangible Capital Assets | 4,200 | 19,350 |
| Cash (Used) by Capital Activities | (4,753,963) | (2,874,619) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (1,368) | (2,772) |
| Cash (Used) by Investing Activities | (1,368) | (2,772) |
| FINANCING ACTIVITIES | | |
| Proceeds from Issuance of Long-Term Debt | 1,242,545 | 267,213 |
| Repayment of Long-Term Debt | (933,567) | (563,257) |
| Cash (Used) by Financing Activities | 308,978 | (296,044) |
| DECREASE IN CASH AND CASH EQUIVALENTS | (97,640) | (1,383,982) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 6,952,535 | 8,336,517 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 6,854,895 | 6,952,535 |

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, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Other Tax Revenues | | | |
| Treaty Land Entitlement - Rural | - | 1,541 | 1,394 |
| Total Other Tax Revenues | <u>-</u> | <u>1,541</u> | <u>1,394</u> |
| Total Property Taxes and Other Related Revenue | <u>-</u> | <u>1,541</u> | <u>1,394</u> |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 53,154,140 | 53,304,634 | 51,686,354 |
| Other Ministry Grants | 1,396,342 | 1,934,473 | 3,325,325 |
| Total Ministry Grants | <u>54,550,482</u> | <u>55,239,107</u> | <u>55,011,679</u> |
| Other Provincial Grants | 40,000 | 4,667,699 | 87,240 |
| Grants from Others | 175,000 | 200,821 | 163,143 |
| Total Operating Grants | <u>54,765,482</u> | <u>60,107,627</u> | <u>55,262,062</u> |
| Total Grants | <u>54,765,482</u> | <u>60,107,627</u> | <u>55,262,062</u> |

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Tuition Fees | | | |
| Federal Government and First Nations | 2,945,481 | 3,047,922 | 3,178,810 |
| Total Tuition Fees | 2,945,481 | 3,047,922 | 3,178,810 |
| Transportation Fees | 75,000 | 123,284 | 86,606 |
| Total Operating Tuition and Related Fees | 3,020,481 | 3,171,206 | 3,265,416 |
| Capital Fees | | | |
| Federal/First Nations Capital Fees | - | 662,638 | - |
| Total Capital Tuition and Fees | - | 662,638 | - |
| Total Tuition and Related Fees Revenue | 3,020,481 | 3,833,844 | 3,265,416 |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 160,000 | 95,588 | 152,996 |
| Total Curricular Fees | 160,000 | 95,588 | 152,996 |
| Non-Curricular Fees | | | |
| Fundraising | 1,058,000 | 452,625 | 649,283 |
| Grants and Partnerships | 249,000 | 155,142 | 189,590 |
| Students Fees | 558,000 | 58,058 | 267,470 |
| Other | 147,000 | 47,487 | 96,812 |
| Total Non-Curricular Fees | 2,012,000 | 713,312 | 1,203,155 |
| Total School Generated Funds Revenue | 2,172,000 | 808,900 | 1,356,151 |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 856,093 | 856,093 | 851,607 |
| Other Ministry Grants | - | - | 400 |
| Other Provincial Grants | 26,000 | 24,332 | 23,727 |
| Federal Grants | 211,000 | 190,611 | 149,308 |
| Total Operating Grants | 1,093,093 | 1,071,036 | 1,025,042 |
| Fees and Other Revenue | | | |
| Other Revenue | - | 400 | - |
| Total Fees and Other Revenue | - | 400 | - |
| Total Complementary Services Revenue | 1,093,093 | 1,071,436 | 1,025,042 |

Northwest School Division No. 203
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| External Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 452,740 | 452,736 | 424,440 |
| Total Operating Grants | <u>452,740</u> | <u>452,736</u> | <u>424,440</u> |
| Fees and Other Revenue | | | |
| Other Revenue | - | 145,754 | 108,533 |
| Total Fees and Other Revenue | <u>-</u> | <u>145,754</u> | <u>108,533</u> |
| Total External Services Revenue | <u>452,740</u> | <u>598,490</u> | <u>532,973</u> |
| Other Revenue | | | |
| Miscellaneous Revenue | 35,000 | 113,694 | 325,680 |
| Sales & Rentals | 5,000 | 2,720 | 10,326 |
| Investments | 75,000 | 45,378 | 97,992 |
| Gain on Disposal of Capital Assets | - | - | 19,350 |
| Total Other Revenue | <u>115,000</u> | <u>161,792</u> | <u>453,348</u> |
| TOTAL REVENUE FOR THE YEAR | <u>61,618,796</u> | <u>66,583,630</u> | <u>61,896,386</u> |

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 137,200 | 85,766 | 108,066 |
| Professional Development - Board Members | 27,500 | 2,560 | 13,313 |
| Grants to School Community Councils | 45,816 | - | 34,797 |
| Elections | 10,000 | 1,740 | 500 |
| Other Governance Expenses | 96,500 | 84,479 | 83,711 |
| Total Governance Expense | 317,016 | 174,545 | 240,387 |
| Administration Expense | | | |
| Salaries | 2,288,410 | 2,302,437 | 2,177,197 |
| Benefits | 256,840 | 259,091 | 243,264 |
| Supplies & Services | 139,800 | 181,396 | 138,832 |
| Non-Capital Furniture & Equipment | 9,000 | 34,358 | 9,231 |
| Building Operating Expenses | 35,100 | 60,144 | 57,830 |
| Communications | 25,000 | 27,939 | 30,501 |
| Travel | 60,000 | 21,655 | 52,317 |
| Professional Development | 50,000 | 10,743 | 35,535 |
| Amortization of Tangible Capital Assets | 153,938 | 121,109 | 122,524 |
| Total Administration Expense | 3,018,088 | 3,018,872 | 2,867,231 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 28,739,350 | 29,308,497 | 28,576,182 |
| Instructional (Teacher Contract) Benefits | 1,430,345 | 1,569,330 | 1,481,024 |
| Program Support (Non-Teacher Contract) Salaries | 6,062,319 | 6,045,359 | 5,887,104 |
| Program Support (Non-Teacher Contract) Benefits | 1,131,420 | 1,138,359 | 1,121,801 |
| Instructional Aids | 952,000 | 1,353,401 | 809,148 |
| Supplies & Services | 678,000 | 992,583 | 963,469 |
| Non-Capital Furniture & Equipment | 240,000 | 808,346 | 230,695 |
| Communications | 78,000 | 68,632 | 75,499 |
| Travel | 190,000 | 160,166 | 144,571 |
| Professional Development | 361,000 | 99,692 | 185,697 |
| Student Related Expense | 211,000 | 12,018 | 139,300 |
| Amortization of Tangible Capital Assets | 1,565,221 | 1,798,940 | 1,363,905 |
| Total Instruction Expense | 41,638,655 | 43,355,323 | 40,978,395 |

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|-------------------|-------------------|------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 2,196,982 | 2,349,493 | 2,159,263 |
| Benefits | 564,589 | 598,276 | 568,353 |
| Supplies & Services | 38,300 | 23,981 | 33,332 |
| Non-Capital Furniture & Equipment | 36,500 | 104,291 | 40,153 |
| Building Operating Expenses | 5,352,000 | 6,007,122 | 4,631,360 |
| Communications | 10,600 | 11,178 | 12,113 |
| Travel | 115,000 | 158,452 | 143,474 |
| Professional Development | 15,000 | 4,245 | 14,358 |
| Amortization of Tangible Capital Assets | 2,017,774 | 2,036,366 | 2,002,646 |
| Total Plant Operation & Maintenance Expense | 10,346,745 | 11,293,404 | 9,605,052 |
| Student Transportation Expense | | | |
| Salaries | 2,624,129 | 2,650,889 | 2,677,666 |
| Benefits | 505,159 | 498,611 | 512,322 |
| Supplies & Services | 814,000 | 925,626 | 699,209 |
| Non-Capital Furniture & Equipment | 422,000 | 518,673 | 561,068 |
| Building Operating Expenses | 35,600 | 37,342 | 32,144 |
| Communications | 32,000 | 34,327 | 33,822 |
| Travel | 42,000 | 17,286 | 25,408 |
| Professional Development | 20,000 | - | 2,648 |
| Contracted Transportation | 100,000 | 66,216 | 83,663 |
| Amortization of Tangible Capital Assets | 1,065,475 | 891,640 | 872,210 |
| Total Student Transportation Expense | 5,660,363 | 5,640,610 | 5,500,160 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 618,293 | 574,334 | 547,189 |
| Total Tuition and Related Fees Expense | 618,293 | 574,334 | 547,189 |
| School Generated Funds Expense | | | |
| Academic Supplies & Services | 147,000 | 83,928 | 103,422 |
| Cost of Sales | 921,000 | 401,698 | 556,356 |
| Non-Capital Furniture & Equipment | 39,000 | 8,827 | 1,897 |
| School Fund Expenses | 1,065,000 | 283,423 | 557,696 |
| Total School Generated Funds Expense | 2,172,000 | 777,876 | 1,219,371 |

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|------------------|------------------|------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 605,578 | 616,671 | 569,943 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 755,407 | 648,506 | 706,947 |
| Transportation Salaries & Benefits | 124,814 | 121,982 | 122,727 |
| Instructional Aids | 110,000 | 129,934 | 64,303 |
| Supplies & Services | 27,500 | 16,756 | 18,518 |
| Non-Capital Furniture & Equipment | 5,000 | 14,350 | 10,962 |
| Building Operating Expenses | 20,000 | 27,907 | 25,969 |
| Communications | 3,000 | 3,661 | 3,327 |
| Travel | 12,000 | 3,870 | 7,171 |
| Professional Development (Non-Salary Costs) | 8,000 | 12,960 | 3,298 |
| Student Related Expenses | 53,000 | 8,356 | 38,770 |
| Amortization of Tangible Capital Assets | 23,291 | 22,780 | 22,780 |
| Total Complementary Services Expense | 1,747,590 | 1,627,733 | 1,594,715 |
| External Service Expense | | | |
| Administration Salaries & Benefits | - | - | 33,332 |
| Instructional (Teacher Contract) Salaries & Benefits | - | 126,000 | 66,668 |
| Transportation Salaries & Benefits | 253,477 | 242,371 | 220,033 |
| Instructional Aids | - | 5,688 | 554 |
| Supplies & Services | 82,000 | 85,197 | 56,834 |
| Non-Capital Furniture & Equipment | 40,000 | 67,070 | 47,107 |
| Building Operating Expenses | - | 1,994 | 2,471 |
| Communications | 3,500 | 2,902 | 2,668 |
| Travel | - | - | 2,268 |
| Professional Development (Non-Salary Costs) | 2,000 | 524 | 6,341 |
| Student Related Expenses | - | 7,770 | 1,355 |
| Contracted Transportation & Allowances | - | 3,696 | 498 |
| Amortization of Tangible Capital Assets | 71,763 | 65,332 | 71,763 |
| Total External Services Expense | 452,740 | 608,544 | 511,892 |

Northwest School Division No. 203
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 1,000 | 38,393 | 1,448 |
| Interest on Capital Loans | 61,761 | 61,701 | 65,322 |
| Total Interest and Bank Charges | <u>62,761</u> | <u>100,094</u> | <u>66,770</u> |
| Loss on Disposal of Tangible Capital Assets | - | 34,821 | - |
| Provision for Uncollectable Accounts | - | - | 772 |
| Total Other Expense | <u>62,761</u> | <u>134,915</u> | <u>67,542</u> |
| TOTAL EXPENSES FOR THE YEAR | <u>66,034,251</u> | <u>67,206,156</u> | <u>63,131,934</u> |

Northwest School Division No. 203
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021

| | Land | | Buildings | | School Buses | | Other Vehicles | | Furniture and Equipment | | Computer Hardware and Equipment | | Assets Under Construction | |
|---|------------------|------------------|--------------------|------------------|-------------------|------------------|------------------|------------------|-------------------------|------------------|---------------------------------|--------------------|---------------------------|----|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Tangible Capital Assets - at Cost | | | | | | | | | | | | | | |
| Opening Balance as of September 1 | 1,280,532 | 2,675,455 | 94,505,953 | 1,427,878 | 13,394,924 | 1,636,428 | 4,514,378 | 3,281,547 | 947,577 | 1,067,127 | 124,731,799 | 122,664,383 | | |
| Additions/Purchases | - | - | 88,780 | 945,771 | (300,009) | 215,278 | 198,750 | 3,049,109 | 159,873 | 100,602 | 4,758,163 | 2,893,969 | | |
| Disposals | - | - | - | - | - | (30,220) | - | - | - | - | (330,229) | (826,553) | | |
| Write-Downs | - | - | - | - | - | - | - | (372,414) | - | - | (372,414) | - | | |
| Transfers to (from) | - | - | - | 1,013,327 | - | - | - | - | - | (1,013,327) | - | - | | |
| Closing Balance as of August 31 | 1,280,532 | 2,675,455 | 94,505,953 | 2,529,985 | 14,040,686 | 1,821,486 | 4,713,128 | 5,958,242 | 1,107,450 | 154,402 | 128,787,319 | 124,731,799 | | |
| Tangible Capital Assets - Amortization | | | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 1,624,653 | 51,492,731 | 595,096 | 8,066,786 | 1,307,387 | 2,291,189 | 1,694,724 | 511,078 | - | 67,583,644 | 63,954,369 | | |
| Amortization of the Period | - | 80,493 | 1,840,592 | 108,722 | 936,100 | 166,222 | 435,921 | 1,166,876 | 201,241 | - | 4,936,167 | 4,455,828 | | |
| Disposals | - | - | - | - | (260,988) | (30,220) | - | - | - | - | (291,208) | (826,553) | | |
| Write-Downs | - | - | - | - | - | - | - | (372,414) | - | - | (372,414) | - | | |
| Closing Balance as of August 31 | N/A | 1,705,146 | 53,333,323 | 703,818 | 8,741,898 | 1,443,389 | 2,727,110 | 2,489,186 | 712,319 | N/A | 71,856,189 | 67,583,644 | | |
| Net Book Value | | | | | | | | | | | | | | |
| Opening Balance as of September 1 | 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 | | |
| Closing Balance as of August 31 | 1,280,532 | 970,309 | 41,172,630 | 1,826,167 | 5,298,788 | 378,097 | 1,986,018 | 3,469,056 | 395,131 | 154,402 | 56,931,130 | 57,148,155 | | |
| Change in Net Book Value | - | (80,493) | (1,840,592) | 993,385 | (29,350) | 49,056 | (237,171) | 1,882,233 | (41,368) | (912,725) | (217,025) | (1,561,859) | | |
| Disposals | | | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | 300,009 | 30,220 | - | - | - | - | 330,229 | 826,553 | | |
| Accumulated Amortization | - | - | - | - | 260,988 | 30,220 | - | - | - | - | 291,208 | 826,553 | | |
| Net Cost | - | - | - | - | 39,021 | - | - | - | - | - | 39,021 | - | | |
| Price of Sale | - | - | - | - | 1,100 | 3,100 | - | - | - | - | 4,200 | 19,350 | | |
| Gain (Loss) on Disposal | - | - | - | - | (37,921) | 3,100 | - | - | - | - | (34,821) | 19,350 | | |

Sch C

Closing costs of leased tangible capital assets of \$1,239,055 (2020 - \$0) in Computer Hardware and Audio Visual Equipment is included within the above amounts. Accumulated amortization of \$247,811 (2020 - \$0) has been recorded on these assets.

Northwest School Division No. 203
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| Non-Cash Items Included in Surplus / Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 4,936,167 | 4,455,828 |
| Net Loss (Gain) on Disposal of Tangible Capital Assets (Schedule C) | 34,821 | (19,350) |
| Total Non-Cash Items Included in Deficit | 4,970,988 | 4,436,478 |

Northwest School Division No. 203
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

| | 2021 | 2020 |
|---|------------|--------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease (Increase) in Accounts Receivable | 383,048 | (823,168) |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 221,214 | (598,099) |
| Increase in Liability for Employee Future Benefits | 31,900 | 49,600 |
| (Decrease) in Deferred Revenue | (670,285) | (54,068) |
| Decrease (Increase) in Inventory of Supplies Held for Consumption | 30,430 | (34,655) |
| Decrease in Prepaid Expenses | 3,944 | 48,913 |
| Total Net Change in Non-Cash Operating Activities | 251 | (1,411,477) |

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 \$ 982,800 (2020 - \$ 950,900) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 71,856,189 (2020 - \$ 67,583,644) 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, 2021

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 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, 2021

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

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 and capital leases 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, 2021

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

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.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2021 | 2020 |
|--|----------------|----------------|
| Portfolio investments in the cost or amortized cost category: | Cost | Cost |
| GICs - A Craig - RBC 5 in 1 GIC - composed of 5 GICs with interest rates varying from 1.50 - 2.20%, maturities varying from February 2021 - 2025 | \$ 85,250 | \$ 85,250 |
| Co-op Equity | 98,479 | 97,111 |
| Total portfolio investments reported at cost or amortized cost | 183,729 | 182,361 |

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Debt Service | Amortization of TCA | 2021 Actual | 2020 Actual |
|--------------------------|----------------------|----------------------|-------------------|---------------------|----------------------|----------------------|
| Governance | \$ 85,766 | \$ 88,779 | \$ - | \$ - | \$ 174,545 | \$ 240,387 |
| Administration | 2,561,528 | 336,235 | - | 121,109 | 3,018,872 | 2,867,231 |
| Instruction | 38,061,545 | 3,494,838 | - | 1,798,940 | 43,355,323 | 40,978,395 |
| Plant | 2,947,769 | 6,309,269 | - | 2,036,366 | 11,293,404 | 9,605,052 |
| Transportation | 3,149,500 | 1,599,470 | - | 891,640 | 5,640,610 | 5,500,160 |
| Tuition and Related Fees | - | 574,334 | - | - | 574,334 | 547,189 |
| School Generated Funds | - | 777,876 | - | - | 777,876 | 1,219,371 |
| Complementary Services | 1,387,159 | 217,794 | - | 22,780 | 1,627,733 | 1,594,715 |
| External Services | 368,371 | 174,841 | - | 65,332 | 608,544 | 511,892 |
| Other | - | 34,821 | 100,094 | - | 134,915 | 67,542 |
| TOTAL | \$ 48,561,638 | \$ 13,608,257 | \$ 100,094 | \$ 4,936,167 | \$ 67,206,156 | \$ 63,131,934 |

5. EMPLOYEE FUTURE BENEFITS

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

Details of the employee future benefits are as follows:

| | 2021 | 2020 |
|--|-------|-------|
| Long-term assumptions used: | | |
| Discount rate at end of period (per annum) | 1.97% | 1.54% |
| Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum) | 2.50% | 2.50% |
| Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum) | 3.00% | 3.00% |
| Expected average remaining service life (years) | 14 | 14 |

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

| Liability for Employee Future Benefits | 2021 | 2020 |
|---|---------------------|---------------------|
| Accrued Benefit Obligation - beginning of year | \$ 1,221,100 | \$ 1,106,500 |
| Current period service cost | 101,300 | 92,900 |
| Interest cost | 19,800 | 22,600 |
| Benefit payments | (123,300) | (93,400) |
| Actuarial (gains) losses | (250,100) | 92,500 |
| Accrued Benefit Obligation - end of year | 968,800 | 1,221,100 |
| Unamortized net actuarial gains (losses) | 14,000 | (270,200) |
| Liability for Employee Future Benefits | \$ 982,800 | \$ 950,900 |

| Employee Future Benefits Expense | 2021 | 2020 |
|---|-------------------|-------------------|
| Current period service cost | \$ 101,300 | \$ 92,900 |
| Amortization of net actuarial loss | 34,100 | 27,500 |
| Benefit cost | 135,400 | 120,400 |
| Interest cost | 19,800 | 22,600 |
| Total Employee Future Benefits Expense | \$ 155,200 | \$ 143,000 |

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

| | 2021 | | | 2020 |
|---|--------------|---------------|----------------|----------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 403 | 4 | 407 | 417 |
| Member contribution rate (percentage of salary) | 9% / 11.7% | 6.05% / 7.85% | 6.05% / 11.70% | 6.05% / 11.70% |
| Member contributions for the year | \$ 3,077,261 | \$ 10,102 | \$ 3,087,363 | \$ 2,992,865 |

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

| | 2021 | 2020 |
|--|--------------------|--------------------|
| Number of active School Division members | 409 | 415 |
| 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 | \$ 1,114,672 | \$ 1,104,591 |
| School Division contributions for the year | \$ 1,114,672 | \$ 1,104,591 |
| Actuarial extrapolation date | Dec-31-2020 | Dec-31-2019 |
| Plan Assets (in thousands) | \$ 3,221,426 | \$ 2,819,222 |
| Plan Liabilities (in thousands) | \$ 2,382,526 | \$ 2,160,754 |
| Plan Surplus (in thousands) | \$ 838,900 | \$ 658,468 |

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:

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

| | 2021 | | | 2020 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Provincial Grants Receivable | \$ 550,000 | \$ - | \$ 550,000 | \$ 1,270,056 | \$ - | \$ 1,270,056 |
| First Nation Tuition Receivable | 1,851,065 | - | 1,851,065 | 1,656,529 | - | 1,656,529 |
| Other Receivables | 337,338 | - | 337,338 | 194,866 | - | 194,866 |
| Total Accounts Receivable | \$ 2,738,403 | \$ - | \$ 2,738,403 | \$ 3,121,451 | \$ - | \$ 3,121,451 |

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2021 | 2020 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 182,301 | \$ 126,124 |
| Supplier Payments | 1,019,132 | 860,019 |
| Accrued Audit Fees | 25,281 | 19,357 |
| Total Accounts Payable and Accrued Liabilities | \$ 1,226,714 | \$ 1,005,500 |

9. LONG-TERM DEBT

Details of long-term debt are as follows:

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

| | | 2021 | 2020 |
|------------------------------|---|---------------------|---------------------|
| 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 | \$ 1,646,914 | \$ 1,745,993 |
| | Dell Financial Services Canada Date of Maturity: June 30, 2021 Term: 36 Months Repayable in Annual Payments of \$467,799 | - | 467,799 |
| | 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 |
| | | 1,646,914 | 2,481,005 |
| <u>Other Long-Term Debt:</u> | | | |
| Capital Leases: | Dell Financial Services Canada Corporation Date of Maturity: Jun 1, 2024 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$54,590 | 163,770 | - |
| | Dell Financial Services Canada Corporation Date of Maturity: Sep 1, 2024 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$101,975 | 305,927 | - |
| | CISCO Systems Capital Co. Date of Maturity: Sep 1, 2025 Rate Factor: 0.26421% Term: 4 Installments/years Repayable in Annual Payments of \$168,343.04 | 673,372 | - |
| | | 1,143,069 | - |
| Total Long-Term Debt | | \$ 2,789,983 | \$ 2,481,005 |

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

| Future principal repayments over the next 5 years are estimated as follows: | | | | |
|---|----------------|------------------|---------------------|---------------------|
| | Capital Leases | | Capital Loans | Total |
| 2022 | \$ | 324,908 | \$ 102,703 | \$ 427,611 |
| 2023 | | 324,908 | 106,500 | 431,408 |
| 2024 | | 324,908 | 110,375 | 435,283 |
| 2025 | | 168,345 | 114,491 | 282,836 |
| 2026 | | - | 118,717 | 118,717 |
| Thereafter | | - | 1,094,128 | 1,094,128 |
| Total | \$ | 1,143,069 | \$ 1,646,914 | \$ 2,789,983 |

| Principal and interest payments on the long-term debt are as follows: | | | | | |
|---|----------------|---------------|-------------------|-------------------|-------------------|
| | Capital Leases | | Capital Loans | 2021 | 2020 |
| Principal | \$ | 99,476 | \$ 834,091 | \$ 933,567 | \$ 563,257 |
| Interest | | - | 61,701 | 61,701 | 65,322 |
| Total | \$ | 99,476 | \$ 895,792 | \$ 995,268 | \$ 628,579 |

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at August 31, 2020 | Additions during the Year | Revenue recognized in the Year | Balance as at August 31, 2021 |
|--|-------------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| Capital projects: | | | | |
| Federal capital tuition | \$ 662,638 | \$ - | \$ 662,638 | \$ - |
| Hillmond Soil Remediation Capital Loan Revenue | 4,609 | - | - | 4,609 |
| Total capital projects deferred revenue | 667,247 | - | 662,638 | 4,609 |
| Non-Capital deferred revenue: | | | | |
| Scholarships | 208,480 | 20,416 | 28,763 | 200,133 |
| Playground Fundraising | 51,215 | 700 | - | 51,915 |
| Total non-capital deferred revenue | 259,695 | 21,116 | 28,763 | 252,048 |
| Total Deferred Revenue | \$ 926,942 | \$ 21,116 | \$ 691,401 | \$ 256,657 |

NORTHWEST SCHOOL DIVISION NO. 203
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

11. COMPLEMENTARY SERVICES

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

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

| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs | Other Programs | 2021 | 2020 |
|---|---------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | |
| Operating Grants | \$ 856,093 | \$ 214,943 | \$ 1,071,036 | \$ 1,025,042 |
| Fees and Other Revenues | - | 400 | 400 | - |
| Total Revenues | 856,093 | 215,343 | 1,071,436 | 1,025,042 |
| Expenses: | | | | |
| Salaries & Benefits | 1,030,764 | 356,395 | 1,387,159 | 1,399,617 |
| Instructional Aids | 47,685 | 82,249 | 129,934 | 64,303 |
| Supplies and Services | 15,431 | 1,325 | 16,756 | 18,518 |
| Non-Capital Equipment | 9,761 | 4,589 | 14,350 | 10,962 |
| Building Operating Expenses | - | 27,907 | 27,907 | 25,969 |
| Communications | 2,771 | 890 | 3,661 | 3,327 |
| Travel | 39 | 3,831 | 3,870 | 7,171 |
| Professional Development (Non-Salary Costs) | 12,634 | 326 | 12,960 | 3,298 |
| Student Related Expenses | 3,040 | 5,316 | 8,356 | 38,770 |
| Amortization of Tangible Capital Assets | - | 22,780 | 22,780 | 22,780 |
| Total Expenses | 1,122,125 | 505,608 | 1,627,733 | 1,594,715 |
| Deficiency of Revenues over Expenses | \$ (266,032) | \$ (290,265) | \$ (556,297) | \$ (569,673) |

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 | 2021 | 2020 |
|--|------------------------|--------------------|--------------------|------------------|
| Revenues: | | | | |
| Operating Grants | \$ - | \$ 452,736 | \$ 452,736 | \$ 424,440 |
| Fees and Other Revenues | 145,754 | - | 145,754 | 108,533 |
| Total Revenues | 145,754 | 452,736 | 598,490 | 532,973 |
| Expenses: | | | | |
| Salaries & Benefits | 126,000 | 242,371 | 368,371 | 320,033 |
| Instructional Aids | 5,688 | - | 5,688 | 554 |
| Supplies and Services | - | 85,197 | 85,197 | 56,834 |
| Non-Capital Equipment | - | 67,070 | 67,070 | 47,107 |
| Building Operating Expenses | - | 1,994 | 1,994 | 2,471 |
| Communications | - | 2,902 | 2,902 | 2,668 |
| Travel | - | - | - | 2,268 |
| Professional Development | 398 | 126 | 524 | 6,341 |
| Student Related Expenses | 7,770 | - | 7,770 | 1,355 |
| Contracted Transportation & Allowances | - | 3,696 | 3,696 | 498 |
| Amortization of Tangible Capital Assets | - | 65,332 | 65,332 | 71,763 |
| Total Expenses | 139,856 | 468,688 | 608,544 | 511,892 |
| Excess (Deficiency) of Revenues over Expenses | \$ 5,898 | \$ (15,952) | \$ (10,054) | \$ 21,081 |

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.

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Details of accumulated surplus are as follows:

| | August 31, 2020 | Additions during the year | Reductions during the year | August 31, 2021 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 57,148,155 | \$ 4,758,163 | \$ 4,975,188 | \$ 56,931,130 |
| Less: Debt owing on Tangible Capital Assets | (2,481,005) | (1,242,545) | (933,567) | (2,789,983) |
| | 54,667,150 | 3,515,618 | 4,041,621 | 54,141,147 |
| PMR maintenance project allocations (1) | 2,971,795 | 1,531,314 | 1,447,596 | 3,055,513 |
| Federal capital tuition reserves (2) | - | 662,638 | - | 662,638 |
| Education Emergency Pandemic Support program allocation (3) | - | 4,654,320 | 3,982,710 | 671,610 |
| Designated Assets: | | | | |
| Other: | | | | |
| School generated funds | 812,162 | 58,264 | - | 870,426 |
| MLTC - Aboriginal Resources | 4,670 | - | - | 4,670 |
| | 816,832 | 58,264 | - | 875,096 |
| Unrestricted Surplus | 4,355,340 | - | 1,572,753 | 2,782,587 |
| Total Accumulated Surplus | \$ 62,811,117 | \$ 10,422,154 | \$ 11,044,680 | \$ 62,188,591 |

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 11, 2020 and the Minister of Education on August 14, 2020.

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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:

| | Capital Leases | | Operating Leases | | |
|--|--------------------|--------------------|---------------------------------|------------------|-------------------|
| | Computers | Total Capital | Gymnasium/ Parking Rental | Shop Rental | Total Operating |
| Future minimum lease payments: | | | | | |
| 2022 | \$ 324,908 | \$ 324,908 | \$ 30,029 | \$ 26,761 | \$ 56,790 |
| 2023 | 324,908 | 324,908 | 30,029 | - | 30,029 |
| 2024 | 324,908 | 324,908 | 30,029 | - | 30,029 |
| 2025 | 168,343 | 168,343 | 30,029 | - | 30,029 |
| 2026 | - | - | 30,029 | - | 30,029 |
| Thereafter | - | - | 30,029 | - | 30,029 |
| Total future minimum lease payments | 1,143,067 | 1,143,067 | 180,174 | 26,761 | 206,935 |
| Less: Interest and executory costs | 61,701 | 61,701 | - | - | - |
| Total Lease Obligations | \$1,081,366 | \$1,081,366 | \$ 180,174 | \$ 26,761 | \$ 206,935 |

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, 2021, was:

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| | August 31, 2021 | | | | |
|----------------------------------|---------------------|-------------------|-------------|-------------------|---------------------|
| | Total | 0-30 days | 30-60 days | 60-90 days | Over 90 days |
| Provincial Grants Receivable | \$ 550,000 | \$ 550,000 | \$ - | \$ - | \$ - |
| First Nation Tuition Receivables | 1,851,065 | - | - | 121,053 | 1,730,012 |
| Other Receivables | 117,354 | 107,306 | - | 3,600 | 6,448 |
| Net Receivables | \$ 2,518,419 | \$ 657,306 | \$ - | \$ 124,653 | \$ 1,736,460 |

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

ii) Liquidity Risk

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

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

| | August 31, 2021 | | | | |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Accounts payable and accrued liabilities | \$ 1,226,714 | \$ 1,226,714 | \$ - | \$ - | \$ - |
| Long-term debt | 2,789,983 | 80,388 | 209,280 | 1,406,185 | 1,094,130 |
| Total | \$ 4,016,697 | \$ 1,307,102 | \$ 209,280 | \$ 1,406,185 | \$ 1,094,130 |

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, 2021.

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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.