

SUN WEST SCHOOL DIVISION #207



2021-22 ANNUAL REPORT



SUN WEST
SCHOOL DIVISION

Success for all

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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Sun West School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'John Collins', is positioned above the printed name and title.

John Collins
Board Chairperson
Sun West School Division #207

Introduction

This report provides information about Sun West School Division #207 in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

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

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

Land Acknowledgement

The Sun West School Division acknowledges that we are on Treaty 6 and Treaty 4 territories.

This land that we share has long been home to the Cree, Saulteaux, Nakota, Lakota, Dakota peoples and the Métis.

We who live on, learn from and care for this land and water recognize the ancestors who have walked before us as well as the generations to come.

We make this acknowledgement as an act of reconciliation to reaffirm our relationship to one another.

We are committed to learning together.

Governance

The Board of Education



Members of the Sun West School Division #207 Board of Education. (Back: left to right) Sue Lytle, Karen Itterman, Cara Nisbet, Cathy Morrow and Michelle Brummund. (Front: left to right) Ruth Griffith, John Collins (2021-22 Chair), Scott Sander and Michele Whitfield (2021-22 Vice-Chair).

According to *The Education Act, 1995*, the Board of Education has 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 Sun West School Division #207 is organized into nine subdivisions for election purposes but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every student. Board of Education members serve four-year terms. Board of Education members on August 31, 2022 were:

| | | |
|---------------|-------|--------------------------------|
| Subdivision 1 | | Michelle Brummund |
| Subdivision 2 | | Michele Whitfield (Vice-Chair) |
| Subdivision 3 | | Karen Itterman |
| Subdivision 4 | | Sue Lytle |
| Subdivision 5 | | Scott Sander |
| Subdivision 6 | | John Collins (Chair) |
| Subdivision 7 | | Cathy Morrow |
| Subdivision 8 | | Cara Nisbet |
| Subdivision 9 | | Ruth Griffith |

A list of the remuneration paid to Board members is provided in Appendix A.

School Community Councils

Sun West School Division has 42 schools within its boundaries, of which 18 are Hutterite Colony Schools. Hutterite colony schools and the Sun West Distance Learning Centre are not required to have School Community Councils (SCCs).

| | |
|--|---|
| The number of schools in Sun West with the required number of elected and appointed members. | 23 |
| Schools with appointed First Nations representatives (for schools with students attending who live on-reserve) | N/A (Sun West has no First Nations reserves within its boundaries). |
| High schools with appointed student representatives. | 10 out of 16 schools with a high school component had student representatives. |
| Addressing challenges of increasing and retaining membership. | Support was provided to school-based administrators and SCCs to improve recruitment and retention of members. |
| School (s) not represented with an SCC. | The Sun West Distance Learning Centre does not have an SCC. This is due to it serving online students drawn from across the entire province, many of whom are represented in SCCs in other jurisdictions. |

Engagement of Parents and Community Members

School-Level Plan Support

Sun West School Division SCC chairpersons were provided with a learning opportunity at the February 2022 Chairperson Meeting to learn about SCC involvement in participating in creation and implementation of school-level plans.

During the 2021-22 school year, a School Learning Improvement Planning Guide was developed for SCCs to implement in the 2022-23 school year as a supplemental resource.

Sessions at the SCC Spring Workshop focused on the topics of the Sun West School Learning Improvement Plans (SLIPs). Schools are expected to invite SCC members to in-school SLIP planning days. School-based administrators include SLIP updates and information in reports at SCC meetings.

Family and Community Engagement

Family and community engagement were topics at the SCC Chairperson Meeting and at the spring SCC Workshop. The intent of the parent engagement session of the workshop was to

SCCs develop shared responsibility for the learning success and well-being of all children and youth. It was also to encourage and facilitate parent and community engagement in school planning and improvement processes. In this session, Sun West Engagement Coach, Jessica Wall, presented practical ideas that enhance parent engagement in ways that create strong relationships and have a positive impact on student learning and success. Sun West School Division created one Parent Engagement coach role for 2021-22. This coach worked with schools and with SCCs to increase parent engagement in schools.

Two Sun West School Division schools, Westberry Elementary School in Kindersley and Biggar Central School, participated in the provincial pilot Parent Teacher Home Visit Project. These schools shared their experiences at the workshop, which provided networking opportunities and the opportunity to share engagement ideas.

Board Support for SCCs to Fulfill Their Legislated Roles

Sun West School Division provides a variety of direct opportunities for orientation, training and development to SCC members and chairpersons. The topics for training sessions are determined with the division strategic plan in mind, as well as feedback from the annual SCC year-end survey.

Board members are invited to all PD opportunities and are encouraged to attend regular SCC meetings for the schools in their areas. Board members and SCC chairpersons participate in hiring processes for school-based administrators. The Sun West Annual Public Meeting is streamed online to help facilitate all SCC participation.

- The SCC Chairperson Meeting for all SCC chairpersons included the following:
 - Parent Engagement and School Community Councils.
 - Well-Being (presentation on Saskatchewan Alliance for Youth and Community Well-being).
 - SCC Role and Responsibilities.
 - Role of the Chair.
 - SCC Constitutions.
 - Council Assessment.
 - School Learning Improvement Planning.
- SCC Workshop for all members to participate in the spring included the following:
 - Keynote Presentation on Community and School Supports for Mental Health and Wellness.
 - The Science of Learning to Read.
 - Understanding Sun West Personalized Goals.
 - Parent Engagement and SCCs.
 - Leveraging the Sun West Resource Bank to Enhance Learning in your School Community.
 - Sun West School Division Leadership Program Fostering Student Leadership and Empowering Student Voice.

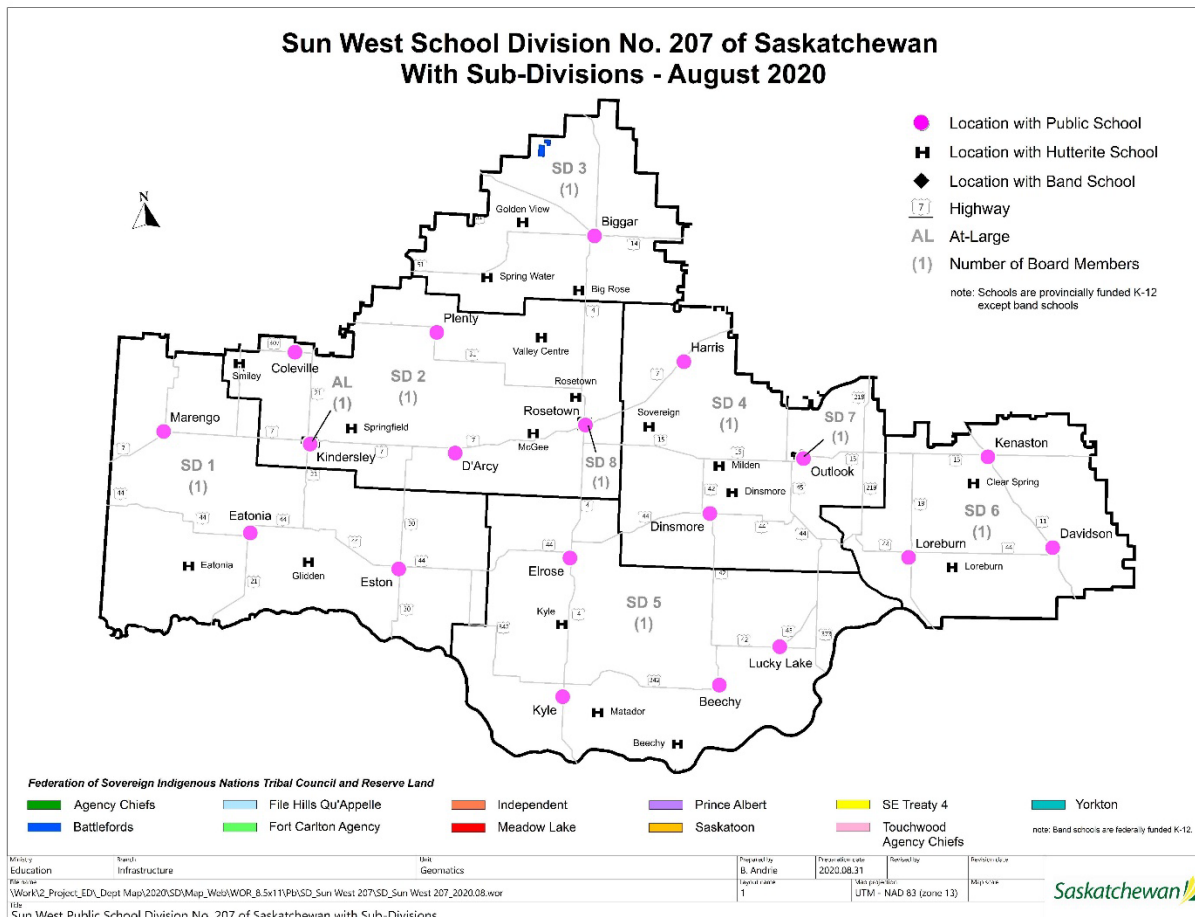
- Table Talk (networking and sharing between SCC members).

SCC Funding for 2021-22

| | |
|---|--------------------|
| Grant money provided to each SCC (\$2000 per SCC) | \$46,000.00 |
| Workshop costs | 1,036.26 |
| TOTAL | \$47,036.26 |

School Division Profile

School Division in Context



The Sun West School Division #207 (Sun West) is an entirely rural school division with no cities within its boundaries. It is in west central Saskatchewan and covers 31,220 square kilometres. The map above shows the exact boundaries, but a general description of the division would be that the Alberta border marks its western boundary, its southern boundary runs along the South Saskatchewan River until Elbow where it continues to the Davidson area in the east with Davidson and Kenaston being the division's most easterly communities. The northern boundary runs like a hill from Kenaston, to Outlook, to Harris and topping near Biggar where it then goes downwards towards Plenty, Coleville and Marengo. The map on the following page situates Sun West within Saskatchewan.

The largest towns in the school division are Kindersley, Rosetown, Biggar, Outlook, and Davidson. The division has 42 schools, of which 18 are Hutterite colony schools. The remaining 24 schools are in 19 different communities. The division head office is in Rosetown.

Land in the school division is predominantly prairie that has been cultivated for agricultural purposes, most notably for growing wheat and canola, as well as other crops and ranching.

Significant geographic features in the area include Lake Diefenbaker, Gardiner Dam, Danielson and Saskatchewan Landing

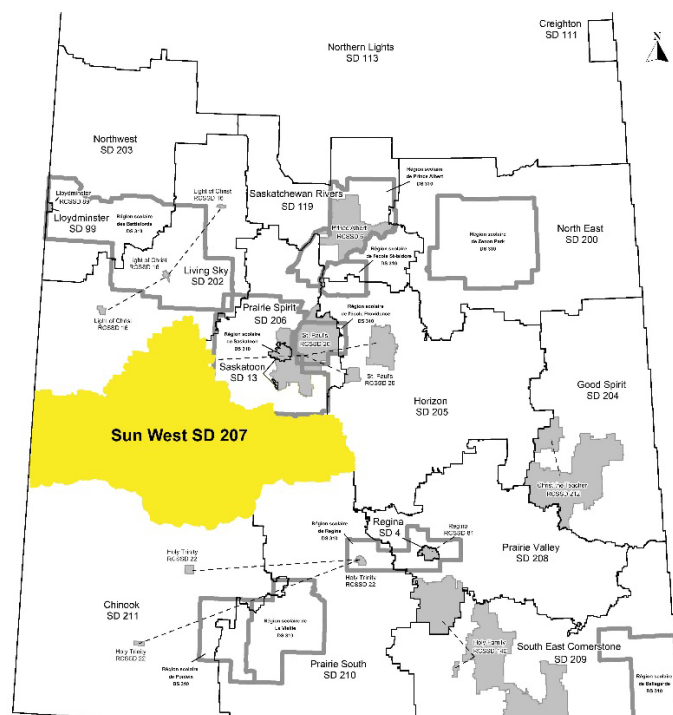
Provincial Parks, and the South Saskatchewan River. Other notable features include the Beechy Sandcastles and Sunken Hills and the Bad Hills near Herschel.

Agriculture and the oil and gas industry are the two main drivers of the local economy. There are several large agricultural businesses throughout the division including agricultural implement dealerships as well as inland grain terminals and elevators. Outlook is the centre of a large irrigation area and is billed as the “irrigation capital of Canada.”

The Coal Mine Ravine near Herschel has been the site of major archeological excavations indicating that dinosaurs and other pre-historic animals lived in the area in the past. It is also known that area was home to a buffalo jump and 1500-year-old ceremonial site used by First Nations people. Tipi rings, medicine wheel and turtle effigies and vision quest sites have also been identified along with three petroglyphs. Tipi rings and other effigies can also be found at Saskatchewan Landing Provincial Park.

Most of Sun West School Division is within Treaty 6 territory, except for a small portion in the southeast corner that is within Treaty 4 territory. Sun West School Division is within the homelands of the Métis Nation.

Below is a map of Sun West in relation to other Saskatchewan school divisions. (Ministry of Education map)



Division Philosophical Foundation



Division Vision Statement: *Success for all*

Division Mission Statement: *Learning Together*

Division Guiding Values:

Accountability

We value individual and organizational accountability. We champion responsibility toward each other as individuals, as governing bodies, schools and communities.

Respect

We value a culture of mutual respect, trust and understanding. We champion the creation of safe and positive and caring environments.

Cooperation

We value cooperative and collaborative relationships, which promote responsible citizenship and the appreciation of rural culture. We strive to be approachable, active listeners who openly share information, express our ideas and attempt to understand the ideas of others.

Life Long Learning

We value teaching the whole child in learning environments that develop the student's potential. We strive to provide meaningful, creative and innovative learning opportunities.

Leadership

We value responsible leadership, which is committed to creating and maintaining a positive, productive and unified division. We strive for excellence in teamwork and shared effective leadership in our division.

Community Partnerships



Representatives of Sun West School Division and the File Hills Qu'Appelle Tribal Council after a Pipe Ceremony held on June 8, 2022 at the Treaty 4 Governance Centre in the Qu'Appelle Valley.

Sun West School Division values the contributions that our community partners provide for the benefit of students across the division. The community partnerships that the division engaged in during the 2021-22 school year included:

File Hills Qu'Appelle Tribal Council

The File Hills Qu'Appelle Tribal Council consists of 11 First Nations in Treaty 4 territory and represents over 15,000 First Nation citizens. The partnership is part of Sun West School Division's commitment to working towards Truth and Reconciliation and honouring treaty responsibilities. Areas of potential cooperation between Sun West and File Hills include identifying opportunities for Sun West and File Hills teachers to build relationships with each other.

RBC Foundation

Through the RBC Foundation's Future Launch program, Sun West School Division received financial support to provide class seats in the online Mental Wellness 30 course to 80 students across Saskatchewan including Sun West students. Sun West was also able to develop a wellness journal for students in Grades 3-5 and implement a wellness journal for Grades 6-9. Several events focused on student wellness such as the Managing Your Mind and Girls United online conferences as well as several classroom challenge days were also offered.

Western Equipment Dealers Association (WEDA)

Through the financial support of the WEDA, Sun West School Division provides trade specific training and work placements for Agricultural Equipment Technicians and Parts Technicians. The program involves over 100 students across the province and has resulted in many employment opportunities for students including Sun West students following their graduation.

Saskatchewan Polytechnic

Sun West School Division has an ongoing partnership with Saskatchewan Polytechnic in multiple program areas. This includes a two-day learning camp for students in the Agricultural Equipment Technician course, a four-week steam lab for students in Power Engineering and collaborative program development to develop a high school technology program for students interested in a career in Information Technology.

SaskPower

Sun West School Division is working collaboratively with SaskPower to develop a Class 3 Power Engineering program, which will compliment the existing Sun West Class 4 program. It will allow students to continue their education in this area after completing the Class 4 program and increase the students' employability following graduation.

Vancouver Animation School (VANAS)

This partnership permits students taking the Sun West School Division online animation course to access resources from VANAS including access to VANAS instructors, who are employed by such industry leaders as Disney and Pixar.

Prairie Centre Credit Union (PCCU)

PCCU provides Sun West School Division schools with guest speakers and financial experts who give students instruction and resources to enhance their financial literacy. PCCU also supports Sun West students with scholarships and work placements.

Regina Industry Education Council (RDIEC)

This partnership facilitates allowed Sun West School Division to hire an Industry Education Coordinator who in collaboration with RDIEC developed many online resources to help students learn about career opportunities. In the future, we anticipate additional and in person career exposure events to be facilitated by the coordinator.

Saskatchewan Health Authority

In the 2021-22 school year, Sun West School Division regularly collaborated with the Saskatchewan Health Authority regarding COVID-19-related support. This included communication to students, teachers, and classrooms regarding isolation, general COVID-19-related questions, and coordination of immunization permission forms and clinics. Despite not being able to enter long term care facilities, Sun West students continued to provide residents with entertainment through a distance, either virtually or from the street. The partnership with the Saskatchewan Health Authority is essential to the health and well-being of the Sun West School Division.

Strategic Direction and Reporting

Education Sector - Strategic Planning

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



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

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

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

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

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

The goals of *Inspiring Success* are:

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.

School Division Programs and Strategic Activity

Students in the Sun West School Division are diverse. They vary in age, personal circumstances, learning styles, interests, individual strengths and needs. To provide the best education possible for all students, Sun West offers a wide range of programs in all its schools.

To better meet the unique needs of students in Grades K-12, Sun West continued to focus on personalized learning through the implementation of the Personalized electronically Blended Learning (PeBL) philosophy. In the past, “differentiation,” and teacher-led learning were practiced by educators and this differentiation is now shifting towards a student-led approach, all the while being intensified using technology. In addition, the PeBL philosophy details the gradual and deliberate transfer of responsibility between educator and student. This means that students gradually take more ownership of the planning, instruction and assessment of their learning. All this work is done in conjunction with their teachers, parents and community. The student, when ready, has more control over the time, place, path and/or pace of their learning. As the PeBL philosophy is advanced, teachers continue to play an integral role in working with students to manage learning environments, lead instruction and guide students to take ownership of their learning.

In support of this philosophy, as well as the interim provincial education plan, learning response and reading priorities, Sun West implemented a personalized goal process across the division. This process focused on Grades 1-9 in the areas of reading, writing and math, early years and graduation rates. A personalized goal (PG) is an individualized data-informed goal with a specific target that allows each student to work towards achievement expectations. PGs guide students from what they know to what they need to know.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction was designed to incorporate differentiated instruction, Indigenous content, perspectives and ways of knowing as well as the adaptive dimension.

In addition, Sun West continued to focus on three main goals, detailed in the Sun West 2019-2022 Strategic Plan: achievement, engagement and well-being. These goals aligned very well with the provincial interim plan priorities.

To support the well-being goal, a divisional wellness committee continued to grow. Sun West continues to have a Supervisor of Mental Health. This position was the first of its kind in Saskatchewan school divisions and is having a major positive impact on all Sun West schools. As well, the development of “A Year of Wellness” resource for Grades 6-9 and K-2 was developed. Partnerships with the RBC Foundation allowed an increased number of students to access the Mental Wellness 30 course. Infusion of Indigenous ways of knowing were also incorporated into all the wellness resources that were developed.

Additionally, the Sun West five-year Indigenous Perspectives plan entered its second year. The focus of the plan is on building relationships and partnerships with Indigenous agencies, Elders and Knowledge Holders, infusion of Indigenous perspectives into the K-12 English Language Arts (ELA) curriculum, the *Leading to Learn* professional learning model and extending classroom support opportunities. The development of an early years year-long thematic kit of resources related to the book “Roots” authored by a Sun West teacher, the development of a partnership with File Hills Qu’Appelle Tribal Council and the formalization of a Division Knowledge Holder position all supported the Sun West commitment to actualizing the goals of *Inspiring Success*.

To facilitate and support engagement and academic achievement, Sun West continued to emphasize personalized professional development to assist teachers in developing their teaching pedagogy with the aim of activating student learning within their learning environments. One such support were PeBL Mentors, who were assigned to each of the non-colony schools for a percentage of their time at that school. PeBL Mentors are not only integrated into the fabric of each school’s culture but are also part of PeBL Mentor team that develop supports and resources for the entire division. In addition, Sun West was able to add to the support team with an early years coach, a parent engagement coach, an Indigenous perspectives coach and two early years literacy coaches. These coach positions increased Sun West’s ability to support both professional learning and classroom practices. There was a significant upward trend in the achievement of personalized goals related to reading where professional learning took place and coach support was capitalized on.

Sun West also took part in a successful parent teacher home visit pilot project in two schools. In addition, engagement coaches provided professional learning opportunities for school staff and SCCs. Sun West grew in its understanding of the differences between informing, involving and engaging parents.

Another support for all learners is the Sun West Resource Bank, which was launched in October 2018. The Resource Bank is an online searchable collection currently with over 16,000 resources, with the number of resources constantly growing through contributions from users from around the world. It provides supports for all educators, students and parents who have access to the internet. It aligns with the PeBL philosophy and is geared towards supporting all Sun West learners and their mentors. Resources to support both learner response priorities are identified within the Resource Bank, including the Science of Reading professional development and resources.

The following list identifies additional specialized programming offered in 2021-22 to respond to student needs at one or more of the Sun West’s schools:

- Independent Education programing to support the unique needs of students (IndEP).
- Community school programming.
- Apprenticeship programming.
- Music/band programming.
- Nutrition programs.
- Prekindergarten programs.
- Technology-enhanced learning.

- Distance education (through the Sun West Distance Learning Centre - DLC).
- English as an Additional Language programming.
- Industry-Education Council.
- Dual Credit programming.
- Agriculture technology programming.
- Mental Wellness 30 course.

Many of the supports for students and teachers are provided by specialized school division staff including:

- Supervisor of Mental Health.
- Addictions Educators.
- Data and Assessment Consultant.
- Learning Consultants.
- Psychologists.
- Colony School PeBL Mentor.
- Career Guidance Counsellors.
- Career Work Experience Consultant.
- Literacy Coaches (2).
- Student Support Services Consultants.
- Speech and Language Pathologists.
- Child and Youth Counsellors.
- Technology Coaches.
- Occupational Therapists.
- PeBL Mentors in each school.
- Engagement Coach.
- Indigenous Perspectives Coach.
- Early Years Coach.

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

The following actions were implemented to specifically address the Reading priority outcomes:

- Implementation of the personalized goal process.
- Collaborative Learning Data Cycle (data analysis process) professional development.
- Professional Learning Menu developed to support all priorities.
- Dossier (Sun West data collection and analysis platform) expanded to include personalized goals and other benchmark assessments.
- What I Need (WIN) time, a learner centred approach, or similar activities were implemented in each school.
- Literacy coaches provided guided supports related to phonological awareness, personalized goal development and the Science of Reading.
- Data teacher on assignment supported data analysis and representation.
- Grade 7 reading assessment process changed to gain insight earlier in the year and allow trends in areas of need to be gathered.
- Science of Reading professional learning was provided to over half of Sun West schools.
- Developmental Reading Assessment (DRA) complement was carried out twice (January and June) by all Grades 1-5 students and encouraged in Grades 6-8 as well. Data was collected in Dossier.
- Assessment release time continued to be a support for all K-5 teachers.
- Schools were provided the opportunity to apply for additional support time to assist students in achieving their personalized goals by June 2022.

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

In addition to the actions identified in the section above, including those focused on reading, the following action were undertaken to support the Learning Response interim priority:

- Implementation of the personalized goal process.
- Collaborative Learning Data Cycle professional development.
- Dossier – data collection and analysis platform was expanded to include personalized goals and other benchmark assessments.
- WIN time or similar activities were implemented in in each school.
- Professional Learning Menu developed to support all priorities.
- *PowerPlay: Youth Entrepreneurship* was implemented for Grades 4-8 students in seven schools in over fifteen classrooms including two colony schools. This is a cross-curricular program.
- Indigenous and engagement coaches supported the infusion of Indigenous ways of knowing and inclusion into the daily learning of students.

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

The following actions were implemented to specifically address the Mental Health and Well-Being priority outcomes:

- A keynote speaker for all staff at the start of the school year focused on the work environment in the later stages of the COVID-19 pandemic, work-life balance and burnout. Each Sun West employee was presented with a copy of the keynote speaker's book with many schools participating in a book study.
- Kevin Cameron, director of the North American Center for Threat Assessment and Trauma Response, supported Sun West during school re-entry and management of COVID-19 waves. Cameron supported staff with pandemic response resource materials used to develop safety plans. Cameron was contracted for presentations to teachers, administrators and SCC members benefitted on trauma-informed practices for the post-pandemic period. Cameron facilitated a COVID-19 debrief with the Child and Youth Counselors that addressed compassion fatigue and issues related to counselling students with complex needs, including challenging family dynamics.
- In 2021-22, mental health and well-being continued to be an important priority for Sun West staff and students. Intentional activities and events were planned throughout the year to support all staff and students emotionally, spiritually, physically and intellectually. Data collected through the OurSCHOOL survey, the Sun West Student/Board of Education Consultation Survey and the Sun West Drug and Alcohol Survey provided information and direction for future initiatives and priorities.
- Sun West facilitated four *Mental Health First Aid for Adults Who Work with Youth* workshops. Each workshop trained fifteen participants who went back to their schools to promote mental health and increase awareness of staff mental health supports.

Every school in Sun West has at least one staff member trained in *Mental Health First Aid*.

- Sun West purchased a license for the Canadian Mental Health Association's *Not Myself Today* website of guided modules and supports for mental health and well-being for every division employee.
- The Supervisor of Mental Health provided direct support to families struggling with navigating the provincial health system for resources and supports.
- The Addictions Educator role was expanded to a full-time position. All Grades 6–12 students were surveyed regarding drugs and alcohol use and social media addictions. The results of the survey were used to plan classroom and school community council presentations.
- Many mental health and well-being activities were connected to curricular outcomes. "A Year of Wellness" journals were created by teachers to used in their classrooms for Grades K–2 and Grades 6–9. In class presentations and lessons were provided to all Grades 5 and 6 classes. Full day workshops were provided to Grade 8, Grade 10 and Grade 12 students.
- Every month, Sun West students were challenged to complete activities promoting social, emotional, physical, spiritual, and intellectual wellness. All participants submitted their challenges for class rewards.
- Mental health contacts and employee benefit information is sent out to all staff on a regular basis.
- A division wellness committee focused on division goals and outcome priorities continued to operate.
- Sun West participated in the provincial Mental Health and Well-Being symposium.
- Indigenous perspectives were infused into wellness resources.
- Local wellness plans were created and submitted.
- Additional Child and Youth Counselor time was provided.
- Cultivating Joy and Empathy by Johanson Consulting was presented to all administrators.
- Curricular resources were shared, implemented and promoted including:
 - Prekindergarten – Ages and Stages Questionnaire (ASQ).
 - Mental Wellness A30 continued to be offered as an online course.
 - Wellness Sun West Resource Bank Hubs and material distribution continued to be available.
 - The *Managing Your Mind* online conference was livestreamed to all Sun West students and was also available to families.
- Classroom presentations by Child and Youth Counselors on GoZen! And Everfi platforms were provided.
 - Sun West Student/Board of Education Consultation Survey
- The following professional development was offered:
 - *Violence Threat Risk Assessment* (VTRA) Training for all Administrators and Counselors
 - Child and Youth Counselors received Applied Suicide Intervention Skills Training.

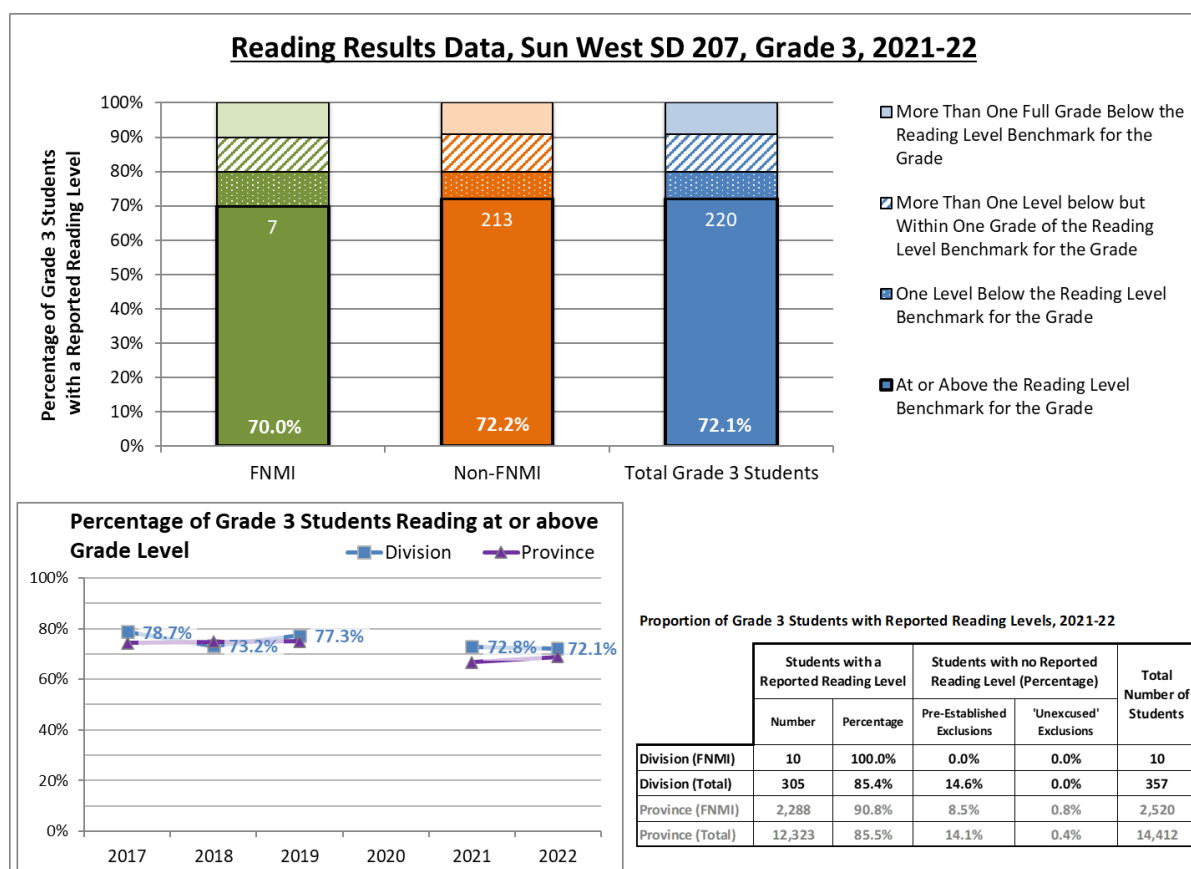
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

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



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

are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

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

In the 2021-22 school year, of the Grade 3 students with reported reading levels, 72.1% of Sun West students were at or above the reading level benchmark compared to 68.9% provincially. Upon examining the data, approximately 7% were one level below; slightly more than 10% were more than one level below but within one grade of the reading level benchmark; and less than 5% were more than a full grade below the reading level benchmark for the grade. There has been some fluctuation in results from year to year, but 2021-22 results were about 4% (percentage points) lower than the results for 2018-19 (77.3%). Sun West continues to review data and look for trends in the various schools to address gaps and improve the number of students reading at grade level. The inclusion of the personalized goal process and additional supports provided to schools is contributing to improved reading performance which is anticipated to result in more students achieving grade-level reading results. Due to the data analyzed in the personalized goal process during the 2021-22 school year, the development of a Sun West structured literacy plan began. Of the five strands included in the plan, the phonological awareness strand was developed in June 2022 with the remaining four strands to be developed in the upcoming school years. In the interim, a consistent division-wide approach regarding Tier 1, Tier 2 and Tier 3 interventions and supports is in place to move Sun West students even closer to their goals.

Mental Health and Well-Being

In 2021-22, mental health and well-being continued to be an important priority for Sun West staff and students. Intentional activities and events were planned throughout the year to support all staff and students emotionally, spiritually, physically and intellectually. Data collected through the OurSCHOOL survey, the Sun West Student/Board of Education Consultation Survey and the Sun West Drug and Alcohol Survey provided information and direction for future initiatives and priorities.

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

Sun West collects data regarding student wellness through the OurSCHOOL student perceptual survey, the Student/Board of Education Consultation Survey, the Sun West Drug and Alcohol Survey, as well as counselor referrals and observations. Although each employee has a license for *Not Myself Today* and is encouraged to use of all its features, the only data collected about how the staff is feeling is based on information they volunteer.

Analysis of Results – Mental Health and Well-Being Measure

The results of the OurSCHOOL survey for 2021-22 indicated that a higher percentage of students in Sun West have positive school behaviour than the Canadian average. However, the percentage with positive sense of belonging, participating in sports and clubs while in elementary grades, and with positive relationships is lower than the Canadian average. The survey results suggested that although students feel safe at school, they may have experienced bullying in hallways, during recess or breaks, and while outside. These areas continue to be a focus for supervision, so that all students feel valued, respected, and safe.

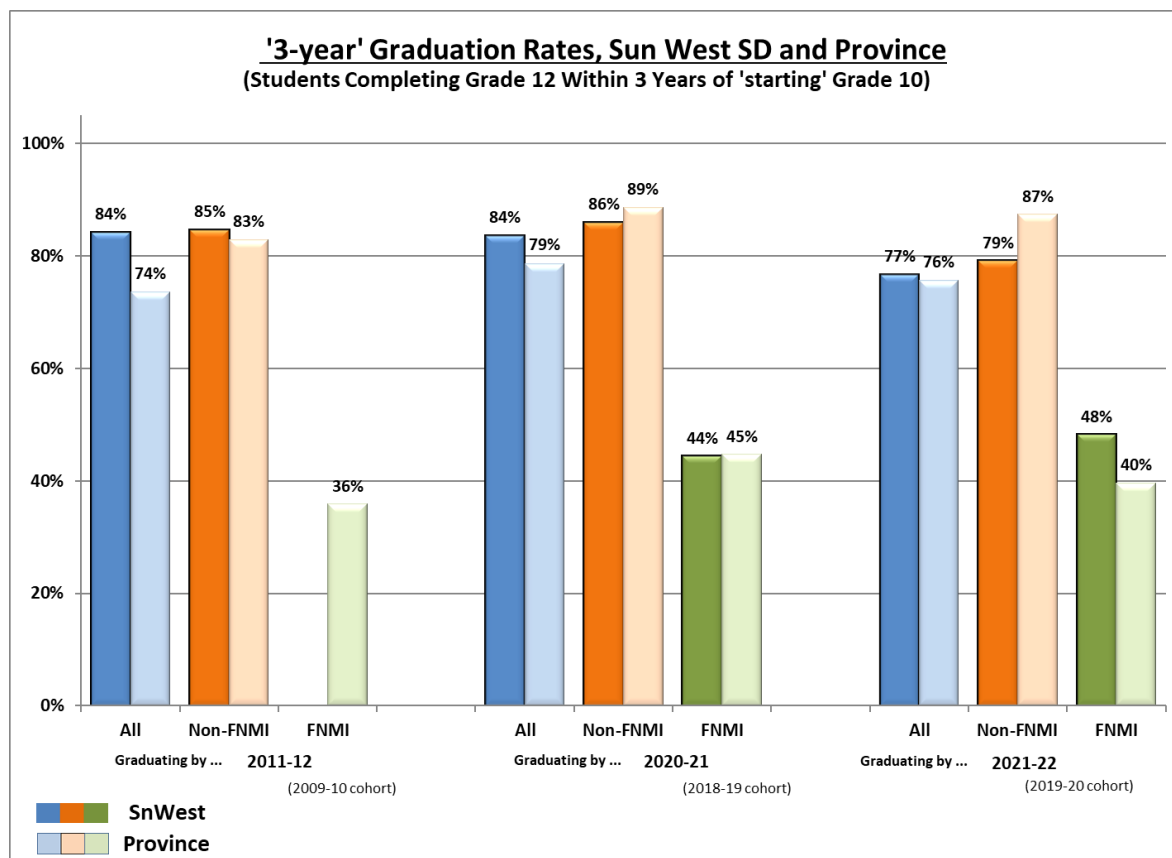
Through the Drug and Alcohol Survey, Sun West discovered three areas of concern. Some Sun West students do have addiction issues with social media, alcohol and/or marijuana. The Addictions Educator worked with schools to provide class presentations, parent presentations, and resources. This will be a continued focus for the 2022-23 school year. The survey also indicated that although a variety of drugs may be available within the community, student participation is quite minimal. For those students, it was noted that their experimentation with drugs began at an early age, often before the age of 10. Drug and alcohol education remains a necessary component for Sun West students and families.

Sun West continued to see an increase in the number of students referred to the Child and Youth Counselors for a variety of reasons but predominantly for anxiety and depression. Education has been essential from professional development for Child and Youth Counselors, School-based Administrators, School Community Councils, students and families in collaboration with Saskatchewan Health Authority and Canadian Mental Health Association – Rosetown Branch. Sun West is proud of its mental health and well-being education plan. Sun West is committed to expanding community partnerships in well-being so families can feel supported and know everyone is working towards the same goal.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Three-Year Graduation Rates

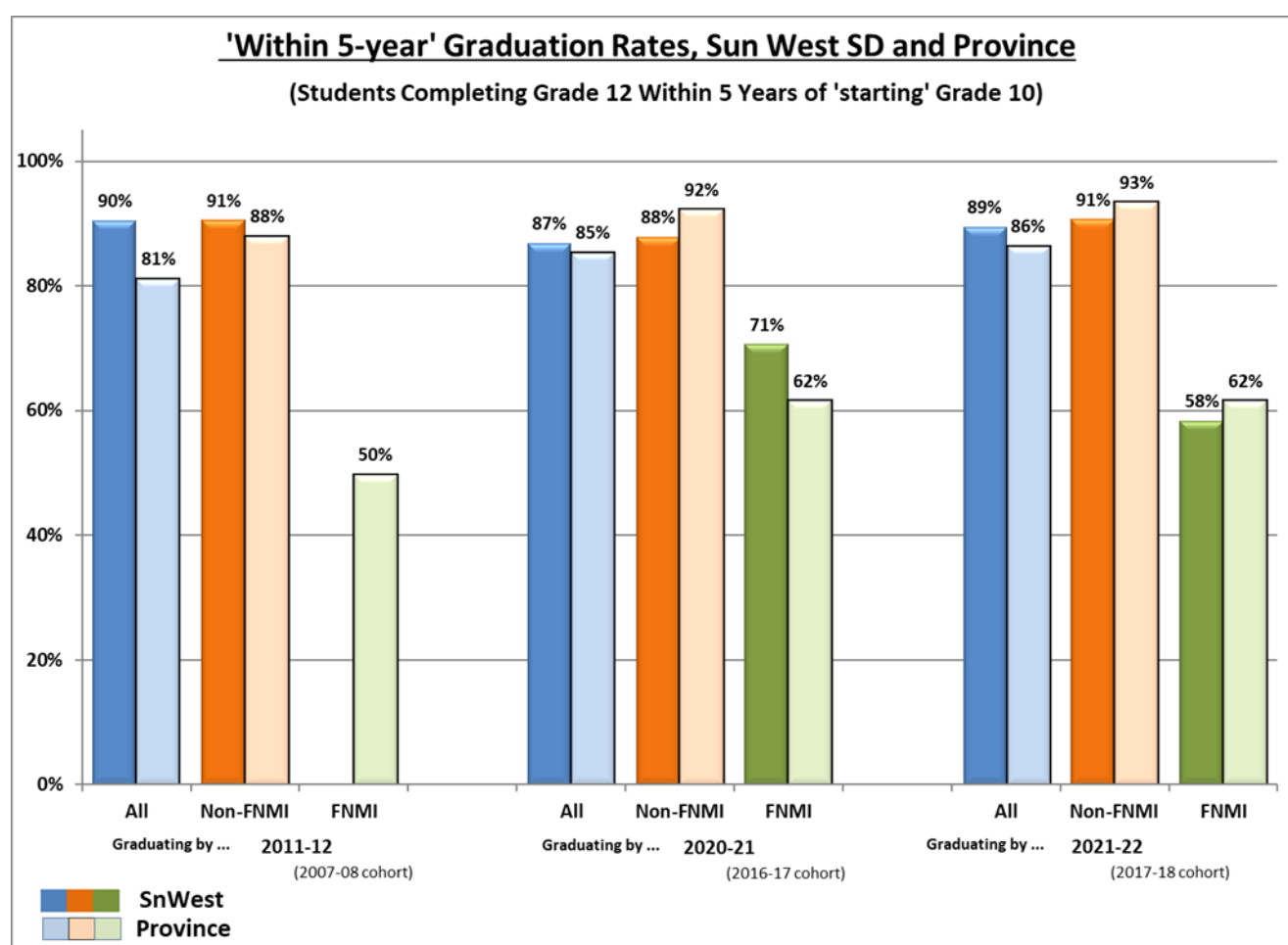
In reviewing the data for the 3-year (on-time) graduation rates for 2021-22, Sun West results are just slightly above the provincial average overall (77% compared to 76%). The data for FNMI students is more positive when compared to the province (48% compared to 40%) but still significantly lower than results for non-FNMI students (79%) and requires further focus. There has been a decline in graduation rates compared to the

previous year and 2011-12 (84%). There can be greater fluctuation in the graduation rates for FNMI students from year to year due to the size of the population (cohort size ranging from 12 to 29 over the past 5 years).

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 ten students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

In reviewing the data for the 5-year (extended time) graduation rates for 2021-22, Sun West results are positive for all students. The rate is 89% and is above the provincial average. The data for FNMI and non-FNMI students indicates graduation rates for both are slightly below provincial averages, so further investigation is needed to understand their results and guide our focus on graduation rate plans.

Ongoing Measures of Progress

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

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

Early Years Evaluation

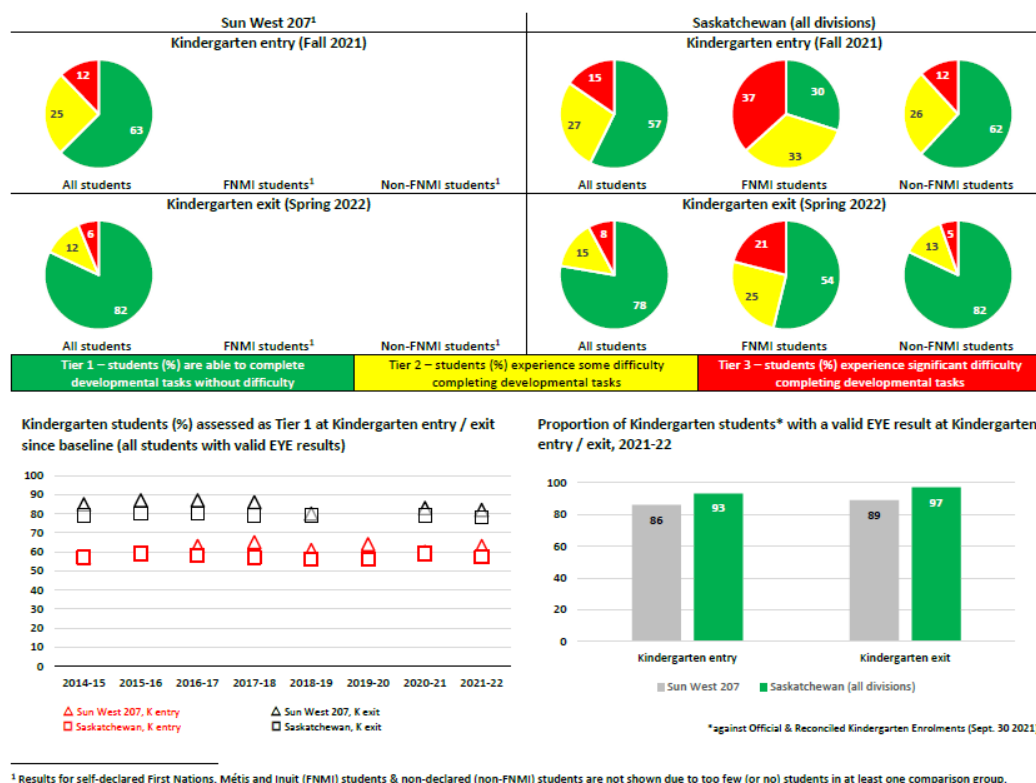
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

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

As a result of the COVID-19 pandemic, spring 2020 Early Years Evaluation (EYE) data is unavailable. In 2020-21, a notably smaller percentage of students for Kindergarten in school divisions participated in the EYE assessment due to both lower than expected Kindergarten enrolments and difficulties in appropriately

assessing larger numbers of Kindergarten students who were learning from home. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of Early Years Evaluation (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 Sun West to measure the impact of their supports and responses. Children assigned Tier I Response to Interventions (RTIs) can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA (Teacher Assisted) 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 ten children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2022

Analysis of Results – Early Years Evaluation

Sun West EYE results have remained consistent over the last five years. Typically, 60% - 65% of all Kindergarten students entering school are assessed as Tier 1 students with sufficient readiness levels for success (i.e., able to complete development tasks without difficulty). This is also consistent with the provincial

trend for non-FNMI students. The spring 2022 assessment indicated that 82% of Kindergarten students are exiting the program with Tier 1 abilities. This is also consistent with our divisional data for the last five years, where exit scores ranged from 81% -83%. Again, this is consistent with the provincial data for non-FNMI students.

The EYE school-level data showed that there were two Sun West schools where the results were lower than anticipated with a much lower percentage of the students assessed as Tier 1 at entrance to Kindergarten. It was evident that pandemic restrictions had hindered some of the pre-school opportunities for these students and their families. With additional classroom supports and access to student support services, the majority of these students were able to achieve Tier 1 by the end of the school year, something that the schools and the school division are very proud to have achieved. Sun West was also able to connect with outside agencies to ensure students experiencing difficulty completing developmental tasks would get the support needed.

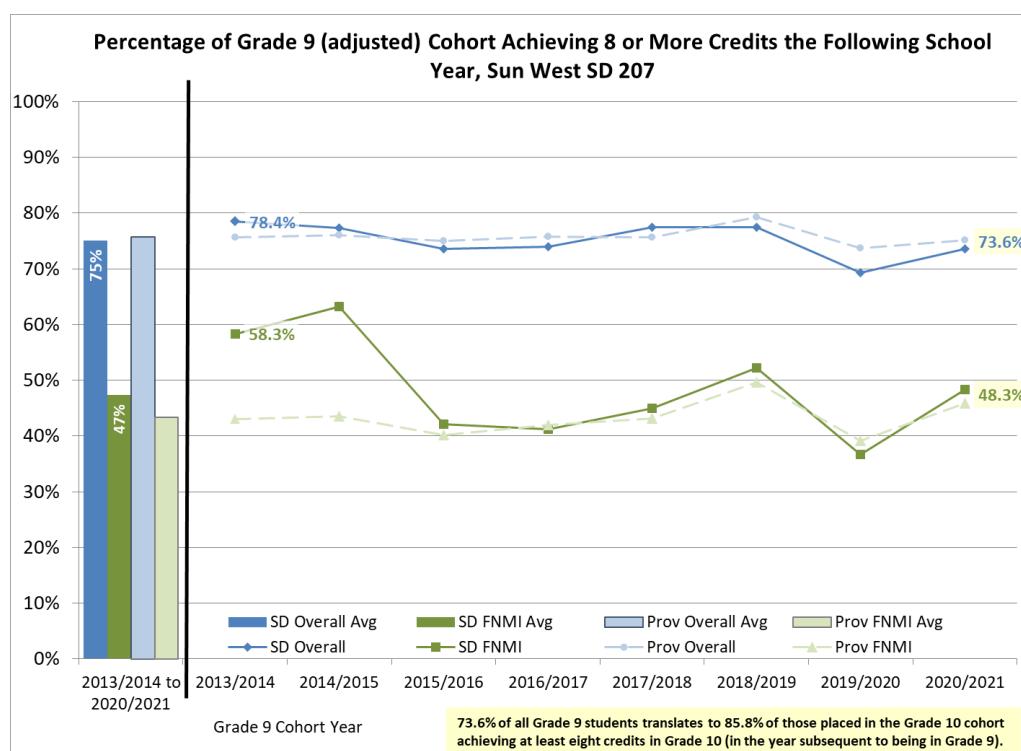
Sun West is a partner on the West Central Literacy Committee who host literacy events for families with children up to six years of age. This partnership in early literacy is a valued connection ensuring our families are receiving information needed prior to entering school so students have the best educational start.

Sun West continues to focus on developing teacher knowledge and experience with the early years. In the 2021-22 school year, Sun West created an Early Years Literacy Coach position. The Early Years Literacy Coach visited schools to provide support in implementing a play and exploration curriculum, developing a family engagement network through the use of See Saw and supporting transition plans.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

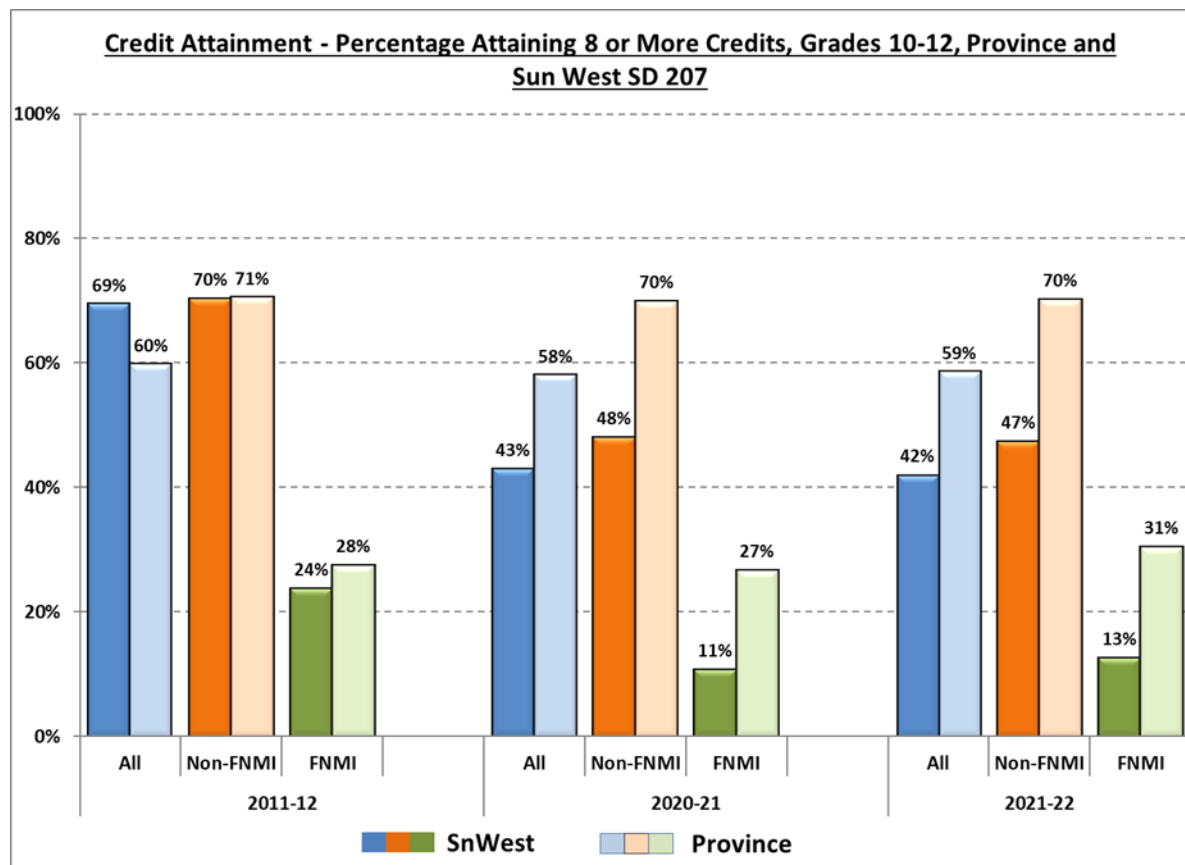
Analysis of Results – Grade 9 to 10 Transition

In reviewing Sun West data over the 8 years displayed, the results show division students achieving eight or more credits at a very similar rate to the provincial results (73.6% compared to 75.1% for 2021-22). The 8-year average for Sun West is 75% which is just below the 8-year provincial average of 76%. In comparing the data from previous years, the 2021-22 data for FNMI students in Sun West does show an improvement of over 10%, which is just above the provincial results for this group of students (45.6%).

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 ten students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

In the 2021-22 school year, the percentage of Grades 10-12 students obtaining eight or more credits per year decreased by one per cent as compared to the 2020-21 results. There is a downward trend from previous years, where Sun West was equal to or above the provincial results for this credit attainment measure (74% compared to 59% in 2010-11). This trend for Sun West to have results lower than provincial averages is being examined on a school-by-school and student-by-student basis to ensure the data is accurate and that our students have the appropriate number of credits to graduate on time. The results may also be impacted by the diverse nature of the students enrolled at the Sun West Distance Learning Centre as they may be only taking one course with Sun West. A focus on putting a face to this data is occurring in our graduation rates strategic plan.

Demographics

Students

In 2021-22, Sun West experienced an overall increase of 51 students compared to the previous school year. Although this represented a fairly small change, there were fluctuations throughout the school year between brick-and-mortar schools, the Sun West Distance Learning Centre and students being home schooled as COVID-19 restrictions were reduced.

Home-based enrolments increased by 52 from 171 students in the 2020-21 school year to 223 students in 2021-22. During the same period, the number of English as an Additional Language students decreased marginally by 21 students, while the number of self-identified First Nations, Métis and Inuit students increased by 23.

| Grade | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 348 | 305 | 361 | 375 | 343 |
| 1 | 390 | 375 | 338 | 399 | 440 |
| 2 | 370 | 387 | 381 | 362 | 417 |
| 3 | 390 | 376 | 387 | 400 | 357 |
| 4 | 407 | 390 | 384 | 397 | 397 |
| 5 | 370 | 404 | 399 | 395 | 403 |
| 6 | 385 | 367 | 416 | 429 | 414 |
| 7 | 362 | 377 | 385 | 424 | 435 |
| 8 | 387 | 366 | 391 | 409 | 462 |
| 9 | 363 | 344 | 366 | 394 | 373 |
| 10 | 413 | 392 | 388 | 394 | 403 |
| 11 | 393 | 398 | 400 | 479 | 425 |
| 12 | 768 | 838 | 957 | 1,095 | 1,134 |
| Total | 5,346 | 5,319 | 5,553 | 5,952 | 6,003 |

| | | | | | |
|-------------|-----------|-----------|-----------|-----------|-----------|
| PreK | 82 | 79 | 80 | 80 | 84 |
|-------------|-----------|-----------|-----------|-----------|-----------|

| Subpopulation Enrolments | Grades | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|-----------------|------------|------------|------------|------------|------------|
| Self-Identified First Nations, Métis, or Inuit | K to 3 | 40 | 31 | 36 | 50 | 50 |
| | 4 to 6 | 42 | 44 | 47 | 50 | 48 |
| | 7 to 9 | 49 | 48 | 63 | 69 | 60 |
| | 10 to 12 | 123 | 148 | 216 | 259 | 293 |
| | Total | 254 | 271 | 362 | 428 | 451 |
| English as an Additional Language | 1 to 3 | 152 | 158 | 142 | 143 | 162 |
| | 4 to 6 | 158 | 144 | 140 | 144 | 126 |
| | 7 to 9 | 134 | 116 | 114 | 102 | 90 |
| | 10 to 12 | 72 | 62 | 75 | 67 | 57 |
| | Total | 516 | 480 | 471 | 456 | 435 |

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, 2022

Staff

| Job Category | FTEs |
|--|---------------|
| Classroom teachers | 324.97 |
| Principals, vice-principals | 28.14 |
| Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees | 215.16 |
| Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees | 13.8 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers | 48.98 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers | 122.0 |
| League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents | 6.0 |
| Total Full-Time Equivalent (FTE) Staff | 759.05 |

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: Human Resources, Sun West School Division, 2022.

Senior Management Team

In 2021-22, under the leadership of the Director of Education/CEO, Sun West's senior leadership team included five Superintendents with an Assistant Superintendent added at the end of the fiscal year, one Superintendent of Business and Managers of Business, Human Resources, Transportation, Facilities, Information Technology as well as an Executive Assistant. The Superintendents of Education have assigned areas of responsibility such as student support services, curriculum and assessment, distance learning and school operations. The team supports and provides professional guidance to division level personnel, managers, supervisors, school-based administrators, teachers, consultants, student support services personnel, educational assistants, librarians, and secretaries.

Division level managers provide support and leadership for the transportation, information technology and facilities personnel.

Director of Education/Chief Executive Officer

Randy Emmerson (until end of June 2022)

Vicki Moore (becomes Acting Director/CEO effective July 2022)

Superintendent of Business

Ryan Smith

Superintendent of Schools, Curriculum, Instruction and Assessment

Shari Martin (until end of June 2022)

Kelli Boklaschuk (becomes Superintendent of Learning effective August 2022)

Superintendent of Schools, Human Resources and Teachers

Vicki Moore (until end of June 2022)

Superintendent of Schools, Partnerships and Instructional Technology

Darren Gasper (becomes Superintendent of Technology effective August 2022)

Superintendent of Schools and Student Support Services

Carole Butcher (becomes Superintendent of Student Support Services effective August 2022)

Superintendent of School Operations

Kim Fick (effective August 2022)

Blain Hilbig (effective August 2022)

Assistant Superintendent of School Operations

Jill Long (effective August 2022)

Business Manger

Rhonda Saathoff

Human Resources Manager

Michelle Leith

Facilities, Transportation and Information Technology Manager

Michael Zummack

Executive Assistant

Linda Klassen

Infrastructure and Transportation

| School | Grades | Location |
|--------------------------------------|----------------------------|------------|
| Beechy School | Kindergarten – Grade 12 | Beechy |
| Beechy Colony School | Kindergarten – Grade 9 | Beechy |
| Big Rose Colony School | Kindergarten – Grade 12 | Biggar |
| Biggar Central School 2000 | Prekindergarten - Grade 12 | Biggar |
| Cherry Grove School, Loreburn Colony | Grade 1 – Grade 9 | Loreburn |
| Clear Spring Colony School | Kindergarten – Grade 9 | Kenaston |
| Cleland School, Rosetown Colony | Kindergarten – Grade 9 | Rosetown |
| D'Arcy School | Kindergarten – Grade 6 | D'Arcy |
| Davidson School | Kindergarten – Grade 12 | Davidson |
| Dinsmore Colony School | Kindergarten – Grade 9 | Dinsmore |
| Dinsmore Composite School | Kindergarten – Grade 12 | Dinsmore |
| Eaton School | Kindergarten – Grade 12 | Eatonia |
| Eatonia Colony School | Kindergarten – Grade 9 | Eatonia |
| Elizabeth Middle School | Grade 5 – Grade 8 | Kindersley |
| Elrose Composite School | Kindergarten – Grade 12 | Elrose |
| Eston Composite School | Kindergarten – Grade 12 | Eston |
| Glidden Colony School | Kindergarten – Grade 9 | Glidden |
| Goldenview Colony School | Kindergarten – Grade 9 | Landis |
| Harris-Tessier Central School | Kindergarten – Grade 6 | Harris |
| Kenaston School | Kindergarten – Grade 12 | Kenaston |
| Kindersley Composite School | Grade 9 – Grade 12 | Kindersley |
| Kyle Colony School | Kindergarten – Grade 9 | Elrose |
| Kyle Composite School | Kindergarten – Grade 12 | Kyle |
| Loreburn Central School | Kindergarten – Grade 12 | Loreburn |
| Lucky Lake School | Kindergarten – Grade 12 | Lucky Lake |
| Matador Colony School | Kindergarten – Grade 9 | Kyle |
| McGee Colony School | Kindergarten – Grade 9 | McGee |
| Milden Colony School | Kindergarten – Grade 9 | Rosetown |
| North West Central School | Kindergarten – Grade 12 | Plenty |
| Outlook Elementary School | Prekindergarten – Grade 5 | Outlook |
| Outlook High School | Grade 6 – Grade 12 | Outlook |
| Prairieland School, Sovereign Colony | Kindergarten – Grade 9 | Rosetown |
| Rosetown Central High School | Grade 7 – Grade 12 | Rosetown |
| Rossville School | Kindergarten – Grade 7 | Coleville |
| Smiley Colony School | Kindergarten – Grade 9 | Smiley |
| Springfield Colony School | Kindergarten – Grade 9 | Kindersley |
| Springwater Colony School | Kindergarten – Grade 9 | Ruthilda |
| Sun West Distance Learning Centre | Kindergarten – Grade 12 | Kenaston |
| Valley Centre Colony | Kindergarten – Grade 9 | Rosetown |
| Walter Aseltine School | Prekindergarten – Grade 6 | Rosetown |
| Westberry Elementary School | Prekindergarten – Grade 4 | Kindersley |
| Westcliffe Composite School | Kindergarten – Grade 12 | Marengo |

Infrastructure Projects

| Infrastructure Projects | | | |
|-----------------------------|---------|--|--------------------|
| School | Project | Details | 2021-22 Cost |
| Outlook High School | | Boiler replacement and ventilation upgrade | 365,493 |
| Westberry Elementary School | | Heating and ventilation controls replacement | 155,131 |
| Eaton School | | Boiler replacement and heating and ventilation controls replacement | 194,994 |
| Loreburn Central School | | Roof replacement | 283,918 |
| Westcliffe Composite School | | Roof replacement | 343,298 |
| Distance Learning Centre | | Heating and ventilation project | 308,262 |
| Davidson School | | Two separate buildings joined with a link that also serves as a foyer and school entrance. | 512,069 |
| Total | | | \$2,163,165 |

- Sun West has 42 schools located in 19 communities and 18 Hutterite Colony schools. The average school building is 56 years old. The oldest school is 68 years old and the newest is 33 years old.
- The Division head office is located in Rosetown.
- Four bus garages are located in Kindersley, Biggar, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.
- Maintenance shops serve four quadrants of the division and are located in Elrose, Kindersley, Outlook and Rosetown.

Sun West School Division works continuously to improve and repair schools. Repairs are often viewed as the opportunity to upgrade infrastructure. All schools are cleaned every day and major cleaning such as washing of walls, waxing floors and steaming carpets takes place during the summer.

Transportation

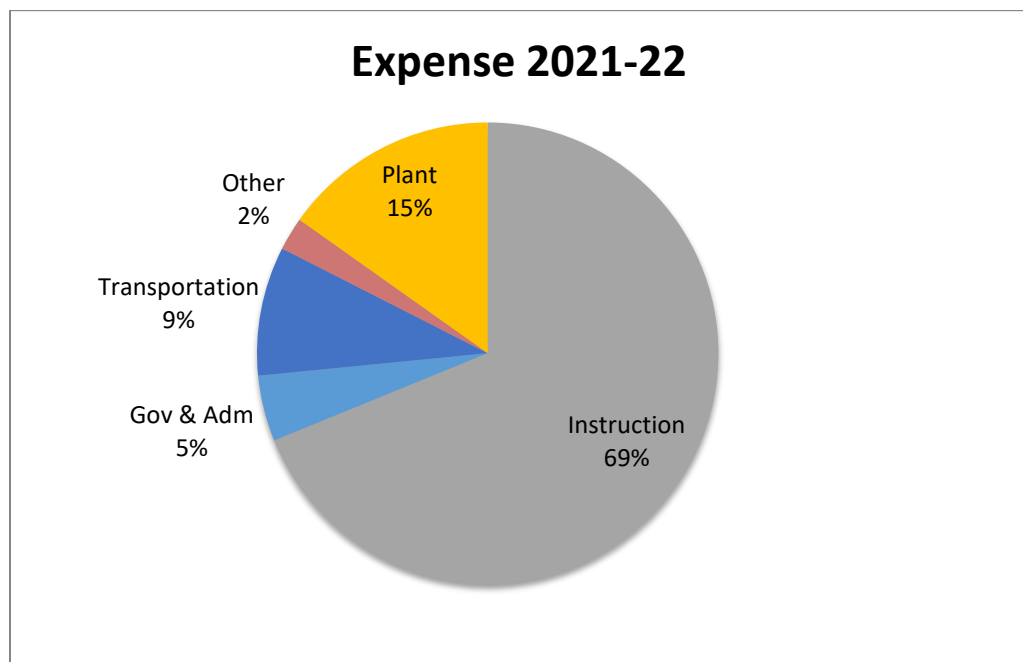
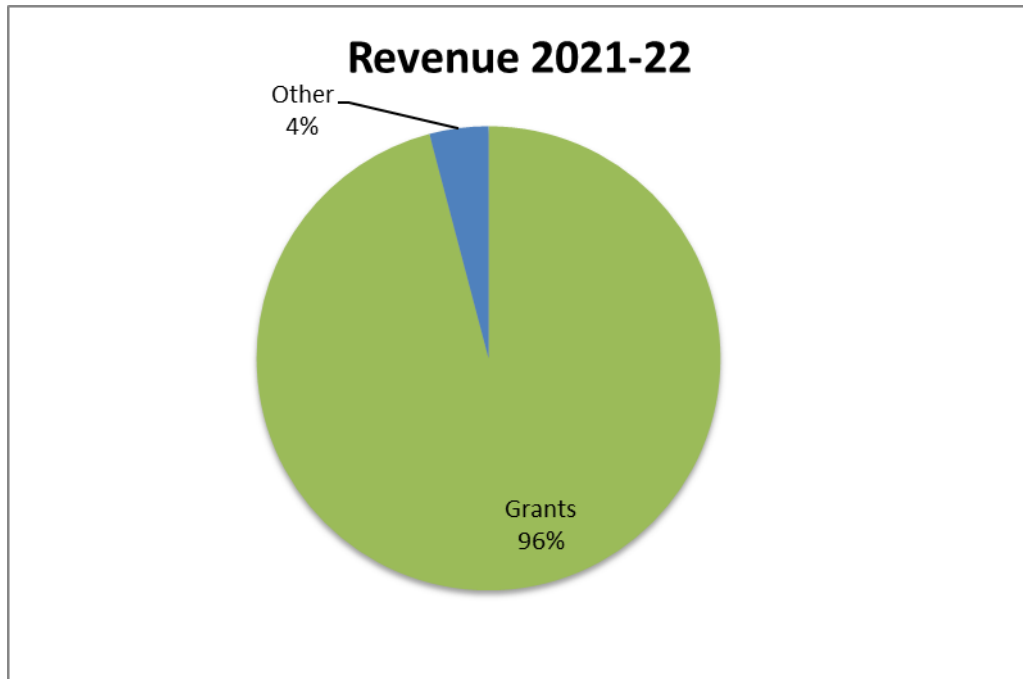
Much of the Sun West School Division is rural, so a significant number of students are transported to school by school buses. Some students within the town of Kindersley are transported by school buses as well, due to factors including distance, special needs and Prekindergarten.

Sun West operates its own transportation service and owns a fleet of 150 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities. The Sun West School Division also provides transportation services for St. Gabriel School in Biggar, which is a school in the Greater Saskatoon Catholic School Division.

| Transportation Statistics | |
|---|--------|
| Students transported (rural) | 1854 |
| In-town students transported (not included in above) | 273 |
| Students transported by parents/guardians (reimbursed allowance) | 8 |
| Students transported requiring special needs | 5 |
| Prekindergarten students transported | 31 |
| Number of buses | 150 |
| Number of bus routes | 103 |
| Kilometres travelled daily (does not include special event trips) | 18,970 |
| Kilometres per year travelled on school trips daily | N/A |

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

| | 2022 | 2022 | 2021 | Budget to Actual Variance | Budget to Actual % Variance | Note |
|-------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------------------|------|
| | Budget | Actual | Actual | Over / (Under) | | |
| REVENUES | | | Restated | | | |
| Grants | 65,949,809 | 66,674,937 | 69,194,830 | 725,128 | 1% | |
| Tuition and Related Fees | 500,000 | 456,777 | 537,859 | (43,223) | -9% | 1 |
| School Generated Funds | 1,300,000 | 1,240,561 | 719,925 | (59,439) | -5% | |
| Complementary Services | 347,810 | 350,112 | 338,396 | 2,302 | 1% | |
| Other | 923,997 | 806,697 | 614,341 | (117,300) | -13% | 2 |
| Total Revenues | 69,021,616 | 69,529,084 | 71,405,351 | 507,468 | 1% | |
| EXPENSES | | | | | | |
| Governance | 357,056 | 369,596 | 292,599 | 12,540 | 4% | |
| Administration | 2,777,646 | 3,051,956 | 2,745,939 | 274,310 | 10% | 3 |
| Instruction | 51,086,713 | 51,021,123 | 51,501,084 | (65,590) | 0% | |
| Plant | 10,551,760 | 11,258,536 | 11,965,134 | 706,776 | 7% | 4 |
| Transportation | 6,755,894 | 6,709,763 | 6,331,718 | (46,131) | -1% | |
| Tuition and Related Fees | 88,026 | 93,901 | 63,986 | 5,875 | 7% | 5 |
| School Generated Funds | 1,300,000 | 1,289,294 | 567,099 | (10,706) | -1% | |
| Complementary Services | 347,810 | 333,063 | 324,998 | (14,747) | -4% | |
| Other Expenses | 2,120 | 2,741 | 2,797 | 621 | 29% | 6 |
| Total Expenses | 73,267,025 | 74,129,973 | 73,795,354 | 862,948 | 1% | |
| (Deficit) for the Year | (4,245,409) | (4,600,889) | (2,390,003) | | | |

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

| Note | Explanation |
|------|--|
| 1 | Less revenue than budgeted for online course fees received by school divisions. |
| 2 | Some grant revenue was recorded as a grant but had been budgeted as Other Revenue. |
| 3 | Over budget due to salary increases and Director transition. |
| 4 | Over budget due to the increase in renovation projects from Preventative Maintenance Renewal allocations such as school roof replacements, heating and ventilation controls replacements, and boiler replacements. |
| 5 | Over budget due to more students attending school outside of the province than anticipated. |
| 6 | Over budget due to bank charges and service fees due to online programming transactions. |

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|----------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|--------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Brummund, Michelle | 10,943 | 2,514 | - | 845 | - | 840 | 15,142 |
| Collins, John* | 26,566 | 4,921 | - | 987 | - | 840 | 33,314 |
| Griffith, Ruth | 15,740 | 2,526 | - | 2,530 | - | 840 | 21,636 |
| Itterman, Karen | 19,972 | 2,079 | - | 3,172 | - | 840 | 26,063 |
| Lytle, Susan | 15,217 | 1,709 | - | 3,579 | - | 840 | 21,345 |
| Morrow, Cathy | 19,576 | 1,953 | - | 2,431 | - | 840 | 24,800 |
| Nisbet, Cara | 12,615 | 53 | - | 1,124 | - | 840 | 14,632 |
| Sander, Scott | 11,202 | 2,071 | - | 2,322 | - | 840 | 16,435 |
| Whitfield, Michele** | 22,081 | 4,269 | - | 3,564 | - | 840 | 30,754 |

*Chair ** Vice-Chair

Personal Services

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

| Name | Amount |
|----------------------|----------|
| Adair, Donna | \$51,878 |
| Adams, Dana | 90,772 |
| Adelman, Nicole | 68,248 |
| Adnam, David | 88,694 |
| Adnam, Steven | 93,291 |
| Aitken, Cameron | 90,353 |
| Amewotowu, Cara | 102,721 |
| Anderson, Brenda | 97,383 |
| Anderson, Darren | 65,501 |
| Andrew, Michelle | 61,979 |
| Argue, Derek | 82,117 |
| Armitage, Jacqueline | 68,699 |
| Arnal, Amy | 65,863 |
| Arntsen, Carissa | 70,105 |
| Bailey, Garrett | 83,023 |
| Ballek, Natalie | 131,713 |

| Name | Amount |
|---------------------|---------|
| Bang, Jena-Lea | 99,028 |
| Bartsch, Lucas | 76,881 |
| Baumli, Shaye | 62,886 |
| Bayda, Taelor | 66,767 |
| Bec, Jessica | 67,880 |
| Bechtold, Elisabeth | 60,461 |
| Becker, Stacy | 107,100 |
| Bennett, Miles | 67,208 |
| Berezowski, Paula | 95,108 |
| Berezowski, Richard | 94,807 |
| Bergerman, Dana | 94,746 |
| Biberdorf, Aaron | 119,662 |
| Billett, Chelsea | 72,096 |
| Block, Fern | 98,980 |
| Bokitch, Allison | 125,030 |
| Boklaschuk, Kelli | 161,803 |

| Name | Amount |
|---------------------|---------|
| Bourassa, Aaron | 72,346 |
| Boyd, Kristin | 64,604 |
| Britnell, Shaunda | 54,141 |
| Brown, Ashley | 61,986 |
| Bucko, Eugene | 95,957 |
| Buhr, Ashton | 51,051 |
| Bustillo, Nicole | 82,288 |
| Butcher, Carole | 161,803 |
| Butcher, Derek | 77,917 |
| Buxton, Joel | 79,049 |
| Calkins, Danine | 85,151 |
| Campbell, Jena | 65,213 |
| Camponi, Danielle | 55,394 |
| Cardiff, Brooke | 68,027 |
| Carlson, Kent | 95,073 |
| Chupik, Natalie | 107,975 |
| Clark, Michael | 81,377 |
| Clark, Molly | 79,597 |
| Clarke, Ashley | 91,755 |
| Cochran, Natasha | 108,248 |
| Coles, Adina | 95,170 |
| Copeland, Bridget | 61,740 |
| Cordes, Elena | 89,350 |
| Cowell, Jamie | 88,694 |
| Dabek, Sydney | 66,295 |
| Dansereau, Charlene | 90,400 |
| Danskin, Anthony | 81,591 |
| Danz, Joerg | 90,421 |
| Darroch, Taylor | 64,241 |
| Darroch, Tricia | 75,686 |
| Davey, Jennifer | 99,580 |
| Davidson, Amelia | 94,760 |
| Davis, Crystal | 95,054 |
| de Caux, Dakota | 81,223 |
| de Huber, Allison | 84,815 |
| Denning, Brianne | 81,298 |
| Dewan, Pamela | 93,292 |
| Diakuw, Leora | 62,587 |

| Name | Amount |
|---------------------|---------|
| Diamond, Cara | 51,424 |
| Diedrich, Raeanne | 86,890 |
| Dimitroff, Mikala | 62,339 |
| Dimitroff, Shannon | 91,184 |
| Dingle, Eli | 100,383 |
| Dingle, Morgan | 95,492 |
| Dinsmore, Brett | 81,162 |
| Dobbin, Maureen | 69,903 |
| Dolan, Amanda | 90,361 |
| Doll, Derek | 90,749 |
| Dows, Andrea | 55,012 |
| Dows, Kenneth | 95,406 |
| Drews, Hannah | 65,011 |
| Drury, Trevor | 91,047 |
| Dubasov, Becky | 89,361 |
| Duchesne, Karla | 94,451 |
| Dudas, Jaclyn | 85,154 |
| Duley, Nicole | 81,432 |
| Eckstein, Shelly | 67,165 |
| Edgar, Trevor | 94,923 |
| Elder, Kirsten | 70,703 |
| Elliott, Kaidree | 59,557 |
| Emmerson, Randy | 304,937 |
| Epp, Rebecca | 90,669 |
| Epp, Terence | 90,348 |
| Evans, Colette | 116,754 |
| Evans, Jaiden | 63,822 |
| Fedyk, Kerrilee | 60,407 |
| Fedyk, Mike | 89,325 |
| Fick, Kimberly | 139,384 |
| Finnestad, Craig | 66,392 |
| Flynn, Amy | 62,630 |
| Follensbee, Shelley | 90,360 |
| Foster, Jessica | 84,390 |
| Francis, Mackenzie | 55,931 |
| Frick-Davis, Rietta | 96,179 |
| Friedrick, Meaghan | 123,076 |
| Fries, Taryn | 57,255 |

| Name | Amount |
|---------------------|---------|
| Friesen, Vanessa | 64,480 |
| Froese, Kimberly | 94,858 |
| Fry, Tessa | 76,000 |
| Fulton, Brooklyn | 85,826 |
| Galay, Melissa | 65,128 |
| Ganzert, Jessica | 76,564 |
| Gasper, Darren | 171,137 |
| George, Shauna | 95,807 |
| German, Tammy | 100,304 |
| Gibbons, Katilyn | 105,320 |
| Gilchrist, Carly | 94,408 |
| Giles, Bonnie | 55,439 |
| Gillanders, Marlene | 105,785 |
| Glencross, Kelsea | 85,975 |
| Gosselin, Carolyn | 90,119 |
| Gowen, Cory | 108,736 |
| Grad, Kathleen | 119,662 |
| Graham, Alexandra | 74,664 |
| Graham, Janice | 94,455 |
| Grande, Lisa | 89,455 |
| Grassing, Laura | 91,652 |
| Gray, Tricia | 64,563 |
| Greene, Meaghan | 89,968 |
| Greschner, Ashley | 94,756 |
| Guebert, Philip | 90,231 |
| Guillet, Darren | 71,443 |
| Guilmette, Elaina | 66,995 |
| Haas, Linda | 91,231 |
| Habermehl, Sherri | 79,282 |
| Hadden, Stephen | 96,151 |
| Halkyard, Jordan | 72,343 |
| Hall, Katie | 78,043 |
| Hall, Terry | 107,519 |
| Hansen, Tawna | 90,692 |
| Harrington, Kandice | 114,343 |
| Harrison, Renee | 100,134 |
| Haugen, Kimberly | 90,918 |
| Hayes, Clinton | 95,362 |

| Name | Amount |
|------------------------|---------|
| Hayes, Teana | 99,194 |
| Heath, Kurtis | 114,268 |
| Heath, Leanne | 93,032 |
| Heatherington, Novalee | 57,061 |
| Hepp, Nicole | 58,119 |
| Herbert, Brett | 81,162 |
| Herman, Lisa | 89,944 |
| Herrem, Nathan | 91,900 |
| Hertz, Patricia | 98,950 |
| Hey, Leia | 115,361 |
| Hilbig, Blain | 132,886 |
| Hingston, Melissa | 95,222 |
| Hintz, Leanne | 83,208 |
| Hintze, Kari | 90,886 |
| Hobbs, Kimberley | 117,237 |
| Hofer, James | 81,532 |
| Holden, Patricia | 100,329 |
| Hom, Timothy | 95,221 |
| Hopkins, Courtney | 69,546 |
| Hoult, Michael | 98,204 |
| Hritzuk, Karrie | 99,194 |
| Hutchison, Kyle | 71,443 |
| Hynd, Melissa | 95,272 |
| Ives, Stephanie | 91,411 |
| Jamieson, Amy | 89,756 |
| Jamieson, Danielle | 108,050 |
| Jamieson, Johnathon | 103,122 |
| Jeancart, Renee | 74,523 |
| Jeffries, Karen | 111,882 |
| Johnson, Allison | 67,326 |
| Johnson, Amanda | 66,619 |
| Johnson, Angylla | 95,106 |
| Johnson, Crystal | 101,387 |
| Johnson, Kimberly | 91,178 |
| Johnson, Lindsay | 90,547 |
| Johnson, Roy | 90,990 |
| Johnson, Ryan | 129,846 |
| Johnston, Brian | 96,951 |

| Name | Amount |
|------------------------|---------|
| Johnston, Julia | 64,811 |
| Jones, Shirley | 50,975 |
| Kahovec, Janelle | 95,229 |
| Kapiniak, Carolin | 89,763 |
| Kelman, Cheryl | 99,768 |
| Kerpan, Melanie | 105,616 |
| Killoh, Paulette | 91,764 |
| King, Lisa | 112,622 |
| Kingwell, Hayley | 68,839 |
| Kingwell, Jeffrey | 97,197 |
| Kirtzinger, Lisa | 91,345 |
| Klassen, Bret | 53,225 |
| Klassen, Crystal | 105,258 |
| Klassen, Douglas | 90,348 |
| Klassen, Linda | 76,084 |
| Klein, Shelby | 61,457 |
| Knowles, Emily | 98,079 |
| Kopeck, Chayse | 60,214 |
| Korchinski, David | 73,219 |
| Korchinski, Megan | 66,526 |
| Krahn, Charlene | 102,854 |
| Krahn, George | 88,744 |
| Krause, Daniel | 57,420 |
| Krawchuk, Kendall | 61,846 |
| Kurulak, Wilma | 102,854 |
| Lachica, Kayla | 68,420 |
| Lander, Melissa | 107,578 |
| Larwood, Brent | 100,142 |
| LeBlanc, Robert | 95,490 |
| Lee-Klaassen, Michelle | 77,284 |
| Lehman, Tannis | 93,221 |
| Lehman, Tavis | 50,700 |
| Lehmkuhl, Rheanne | 97,868 |
| Leith, Michelle | 125,223 |
| Leurer, Kaitlyn | 76,215 |
| Lewis, Carol | 55,439 |
| Lewis, Vanessa | 113,186 |
| Li, Ying Zhu Wendy | 53,054 |

| Name | Amount |
|-----------------------|---------|
| Libke, Shannon | 92,871 |
| Litzenberger, Harold | 81,474 |
| Lockhart, Chelsea | 65,174 |
| Loken, Jennifer | 96,863 |
| Long, Jill | 120,219 |
| Longmire, Celene | 94,852 |
| Lorer, Carla | 53,307 |
| Low, Arlene | 114,209 |
| Low, Jason | 119,556 |
| Lowe, James | 104,377 |
| Lutz, Alexandra | 99,088 |
| MacDonald, Alysia | 73,139 |
| Mahoney, Lesley | 100,262 |
| Maki, Rodney | 90,372 |
| Marchant, Heidi | 90,994 |
| Marsh, Daniel | 71,150 |
| Marsh, Paige | 62,144 |
| Marsh, Paula | 96,203 |
| Martin, Shari | 177,360 |
| Mastel, Kevin | 106,017 |
| Matro, Mary Ann Agnes | 64,870 |
| Mayes, Kailin | 68,818 |
| McConnell, Karen | 90,894 |
| McDonald, Patricia | 105,046 |
| McInnes, Magan | 75,372 |
| McJannet, Correne | 93,093 |
| Mckenney, Deanne | 109,859 |
| McKinley, Mallory | 83,874 |
| McKinnon, Megan | 75,877 |
| McLauchlin, Nicole | 90,348 |
| McLauchlin, Todd | 83,293 |
| McLay, Joanie | 90,803 |
| McMahon, Denaye | 91,375 |
| McPhee, John | 101,295 |
| Melling, Nadine | 64,343 |
| Menzies, Cindy | 90,846 |
| Millar, Monique | 82,316 |
| Miller, Jesse | 76,444 |

| Name | Amount |
|----------------------|---------|
| Mills, Suellen | 66,232 |
| Minish, Jennelle | 76,252 |
| Moffat, Melanie | 90,356 |
| Monaghan, Ashley | 72,975 |
| Moore, Aaron | 87,804 |
| Moore, Aleisha | 80,271 |
| Moore, Vicki | 213,681 |
| Moreside, Shawna | 91,062 |
| Morrison, Lance | 96,305 |
| Morrison, Shauna | 94,986 |
| Moser, Kelsi | 76,468 |
| Motier, Samuel | 74,435 |
| Muir, Regan | 100,642 |
| Murphy, Jennifer | 88,806 |
| Murphy, Madison | 61,004 |
| Nadeau, Marlow | 81,474 |
| Nakoneshny, Reginald | 94,713 |
| Nattrass, Melanie | 93,803 |
| Ness Bredy, Nichole | 80,618 |
| Nieman, Donna | 100,879 |
| Nilsen, Penny | 67,613 |
| Norrish, Janaya | 94,941 |
| Noseworthy, James | 93,663 |
| Olivier, Natasha | 94,764 |
| Olynick, Trevor | 56,705 |
| O'Neill, Alisha | 80,045 |
| Orton, Brenna | 77,245 |
| Oscar, Christopher | 126,244 |
| Osmond, Ian | 100,991 |
| Ostrom, Angel | 98,462 |
| Owens, Cara | 82,861 |
| Padayachee, Keisha | 73,503 |
| Padberg, Elizabeth | 91,445 |
| Padberg, Greg | 64,415 |
| Paproski, Gary | 103,465 |
| Peardon, Shannon | 84,190 |
| Pearson, Donna | 90,814 |
| Perkins, Jason | 59,863 |

| Name | Amount |
|-------------------------|---------|
| Persson, Ashley | 66,742 |
| Peterson, Mitchell | 63,787 |
| Petterson, Kara | 83,748 |
| Phillips, Brie | 63,663 |
| Phillips, Heather | 108,481 |
| Pihach, Edward | 51,791 |
| Pincemin, Erin | 102,008 |
| Poletz, Andrea | 74,104 |
| Poletz, Linda | 110,138 |
| Polowick, Jody | 89,511 |
| Potratz, Sondra | 56,004 |
| Prouse, Mackenzie | 60,383 |
| Quagraine, Theodocia | 57,553 |
| Reece, Michael | 68,139 |
| Rettger, Catherine | 90,673 |
| Rettger, Kimberly | 63,545 |
| Rewerts, Colleen | 59,863 |
| Reyes, Teagan | 64,855 |
| Richardson, Lisa | 77,053 |
| Roberts, Corra-Lynn | 65,839 |
| Robertson, Katrina | 90,613 |
| Roddam, Alison | 71,649 |
| Ross, Jessica | 73,410 |
| Ross, Robert | 77,948 |
| Rouse, Clayton | 79,331 |
| Ruten, Nathan | 89,235 |
| Ruten, Wendy | 67,441 |
| Saathoff, Rhonda | 125,223 |
| Sakundiak, Lindsay | 73,260 |
| Salyn, Gregory | 81,322 |
| Sampson, Kristin | 94,835 |
| Samuel, Chase | 69,581 |
| Samuels-Houston, Saudia | 70,753 |
| Sarada, Sheldon | 90,621 |
| Sawatzky, Pamela | 94,764 |
| Scaife, Baily | 61,624 |
| Schlosser, Katie | 91,382 |

| Name | Amount |
|----------------------------|---------|
| Schmaltz, Pamela | 98,462 |
| Schneider, Acacia | 79,240 |
| Schneider, Tatum | 83,459 |
| Schultz, Monika | 100,631 |
| Segovia, Chantelle | 52,847 |
| Shawchuk, Nicole | 57,821 |
| Siemens, James | 101,138 |
| Siemens, Jesse | 70,407 |
| Simonson, Karin | 79,445 |
| Singer, Jennifer | 90,428 |
| Siroski, Brenna | 73,967 |
| Sloboda, Maureen | 110,138 |
| Slocombe, Laurie | 100,158 |
| Smith, Kailyn | 73,255 |
| Smith, Ryan | 171,049 |
| Smith, Stephanie | 53,463 |
| Sobkowicz, Kim | 103,220 |
| Sobkowicz, Kimberly | 80,719 |
| Sofko, Hannah | 61,163 |
| Sopczak, Jeffrey | 90,372 |
| Sparks, Angela | 96,501 |
| Stalwick, Gary | 56,507 |
| Stein, Rebecca | 82,008 |
| Stephenson, Shannon | 103,342 |
| Stinson, Paul | 80,124 |
| Swan, L. Erin | 76,960 |
| Tan, Jonah | 59,634 |
| Telfer, Patrick | 94,752 |
| Theede, Ellyse | 92,059 |
| Theoret, Keith | 95,250 |
| Thiessen, Ryan | 94,949 |
| Thomson, Cindy | 121,333 |
| Thorstad, Darla | 114,939 |
| Thuringer, Stephen | 61,140 |
| Toews, Kira | 66,905 |
| Torrance, Sarah | 55,409 |
| Torwalt-Lawrence, Renee | 90,714 |

| Name | Amount |
|------------------------------|---------|
| Triffo, Brent | 91,003 |
| Triffo, Nicole | 90,348 |
| Trytten, Erin | 88,771 |
| Tulp, Cindy | 100,174 |
| Tulp, Lloyd | 94,751 |
| Uhrich, Tracey | 119,662 |
| Vanthuyne, Craig | 118,836 |
| Vanthuyne, Deavin | 90,969 |
| Varty, Linda | 74,526 |
| Vavra, Danielle | 95,287 |
| Venn, Carol | 95,419 |
| Vrinten, Gary | 94,259 |
| Waldner, Marcy | 94,740 |
| Walker Morey, Chantal | 95,543 |
| Walker, James | 108,248 |
| Walker, Janine | 80,430 |
| Wall, Jessica | 76,854 |
| Walters Zerebeski, Connie | 90,573 |
| Walters, Kolin | 90,393 |
| Walzak, Tracey | 77,840 |
| Ward, Aileen | 94,740 |
| Warren, Janet | 90,364 |
| Watterodt, Treena | 81,006 |
| Weber, Daniel | 89,461 |
| Weber, Jaimes | 56,595 |
| Wenaas, Krista | 74,886 |
| Werstiuk, David | 52,759 |
| Whitell, Diedra | 79,975 |
| Williams, Sheena | 76,204 |
| Willner, Karielle | 91,496 |
| Willner, Laura | 90,883 |
| Wilson, Brantt | 67,116 |
| Wilson, Drew | 58,854 |
| Wilson, Samantha | 56,493 |
| Wilyman, Joely | 66,949 |
| Wintonyk, Mitchell | 93,590 |
| Wright, Ross | 108,002 |

| Name | Amount |
|------------------------|--------|
| Yausie Thompson, Amber | 94,949 |
| Zacharias, Richard | 61,127 |
| Zagoruy, Jacqueline | 90,415 |

| Name | Amount |
|------------------|---------|
| Zerr, Alanna | 76,899 |
| Zhao, Amy | 76,459 |
| Zummack, Michael | 125,223 |

Supplier Payments

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

| Name | Amount |
|---|-----------|
| 1 Stop Playgrounds | \$83,074 |
| 1080 Architecture, Planning and Interiors | 78,703 |
| 3P Learning Canada | 50,127 |
| Aon Canada | 649,008 |
| Apple Canada | 381,582 |
| AVI-SPL Canada | 71,330 |
| BeePlus Workplace Solutions | 111,160 |
| BMO Mastercard | 415,715 |
| Broadway Millwork | 87,295 |
| C & S Builders | 571,264 |
| CDW Canada | 65,074 |
| Central Plains Co-op | 50,650 |
| Charter Telecom | 66,213 |
| Choice Electrical Supply | 54,839 |
| Concentra Bank | 98,554 |
| CP Distributors | 256,668 |
| Danrich Environment Control | 118,972 |
| Diamond International | 389,758 |
| EMCO Corporation | 136,520 |
| Everest Services | 53,829 |
| Federated Cooperatives | 1,210,306 |
| Flynn Canada | 814,556 |
| Functional Driver | 55,656 |
| Lori Gasper | 70,490 |
| HBI Office Plus | 81,256 |
| Hewlett-Packard Financial Services | 77,842 |
| Insight Canada | 50,017 |
| Intellimedia | 68,899 |

| Name | Amount |
|--|-----------|
| JOB Heating and Air | 810,033 |
| MCS Community Development | 95,475 |
| Municipal Employees Pension Plan | 1,164,689 |
| Mikkelsen Coward and Company | 291,806 |
| Millsap Fuel Distributors | 111,649 |
| Monolith Technology | 65,445 |
| On the Wall Construction | 65,445 |
| Pinnacle Distribution | 224,325 |
| PlayQuest Recreation | 121,629 |
| Prairie Rose School Division | 72,826 |
| Pro Print and Stampman Pro | 57,953 |
| R and D Commercial | 140,063 |
| Rack Petroleum | 88,497 |
| RBC Royal Bank | 90,069 |
| Receiver General of Canada | 2,773,853 |
| Rosetown Mainline Motors | 58,344 |
| Royal Mutual Funds | 70,000 |
| SaskTel | 166,341 |
| SaskEnergy | 411,297 |
| SaskPower | 764,863 |
| Saskatchewan Workers' Compensation Board | 237,243 |
| Saskatchewan School Boards Association | 102,468 |
| Saskatchewan Government Insurance | 137,954 |
| SoftChoice | 50,593 |
| SSBA Employee Benefits Plan | 2,773,853 |
| St. John's Music | 76,257 |
| Synovia Solutions | 61,284 |

| Name | Amount |
|----------------------------|---------|
| Toshiba Business Solutions | 176,844 |
| Western Canada Bus | 677,020 |

Other Expenditures

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

| Name | Amount |
|--|------------|
| Canadian Union of Public Employees #4802 | \$153,625 |
| Municipal Employee Pension Plan | 1,164,689 |
| Receiver General of Canada | 11,091,984 |

| Name | Amount |
|------------------------------------|-----------|
| SSBA Employee Benefits Plan | 376,826 |
| Saskatchewan Teachers' Federation | 4,135,740 |
| Teachers Superannuation Commission | 69,880 |

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Sun West School Division No. 207

School Division No. 2070500

For the Period Ending: August 31, 2022

Ryan Smith
Superintendent of Business

Rhonda Saathoff
Business Manager

Jamie Cowell
Business Supervisor

CHBB Chartered Professional Accountants
Auditor

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

Saskatchewan 



Management's Responsibility for the Financial Statements

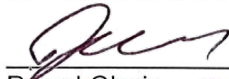
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

The external auditors, CHBB Chartered Professional Accountants, 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 Sun West School Division No. 207:



Board Chair



CEO/Director of Education



Superintendent of Business

November 22, 2022

INDEPENDENT AUDITOR'S REPORT

To the Chair and Board Members of the Sun West School Division No. 207

Opinion

We have audited the accompanying financial statements of Sun West School Division No. 207, which comprise the statement of financial position as at August 31, 2022, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sun West School Division No. 207 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Sun West School Division No. 207'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 Sun West School Division No. 207 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Sun West School Division No. 207's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sun West School Division No. 207'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 Sun West School Division No. 207'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 Sun West School Division No. 207 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 22, 2022

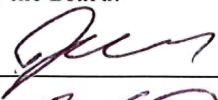
Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2022

| | 2022 | 2021 |
|---|-------------------|------------------------|
| | \$ | \$ |
| Financial Assets | | (Restated - Note 2(i)) |
| Cash and Cash Equivalents | 15,217,892 | 17,295,472 |
| Accounts Receivable (Note 7) | 310,449 | 340,011 |
| Portfolio Investments (Note 3) | 78,786 | 78,725 |
| Total Financial Assets | 15,607,127 | 17,714,208 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 358,449 | 335,559 |
| Liability for Employee Future Benefits (Note 5) | 834,200 | 823,600 |
| Deferred Revenue (Note 9) | 315,065 | 328,563 |
| Total Liabilities | 1,507,714 | 1,487,722 |
| Net Financial Assets | 14,099,413 | 16,226,486 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 49,085,567 | 51,612,721 |
| Inventory of Supplies Held for Consumption | 208,912 | 271,865 |
| Prepaid Expenses | 398,130 | 281,839 |
| Total Non-Financial Assets | 49,692,609 | 52,166,425 |
| Accumulated Surplus (Note 11) | 63,792,022 | 68,392,911 |

Contractual Obligations (Note 13)

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

Approved by the Board:



Chairperson



Superintendent of Business

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|---|--------------------|--------------------|------------------------|
| | \$ | \$ | \$ |
| REVENUES | (Note 12) | | (Restated - Note 2(i)) |
| Grants | 65,949,809 | 66,674,937 | 69,194,830 |
| Tuition and Related Fees | 500,000 | 456,777 | 537,859 |
| School Generated Funds | 1,300,000 | 1,240,561 | 719,925 |
| Complementary Services (Note 10) | 347,810 | 350,112 | 338,396 |
| Other | 923,997 | 806,697 | 614,341 |
| Total Revenues (Schedule A) | 69,021,616 | 69,529,084 | 71,405,351 |
| EXPENSES | | | |
| Governance | 357,056 | 369,596 | 292,599 |
| Administration | 2,777,646 | 3,051,956 | 2,745,939 |
| Instruction | 51,086,713 | 51,021,123 | 51,501,084 |
| Plant Operation & Maintenance | 10,551,760 | 11,258,536 | 11,965,134 |
| Student Transportation | 6,755,894 | 6,709,763 | 6,331,718 |
| Tuition and Related Fees | 88,026 | 93,901 | 63,986 |
| School Generated Funds | 1,300,000 | 1,289,294 | 567,099 |
| Complementary Services (Note 10) | 347,810 | 333,063 | 324,998 |
| Other | 2,120 | 2,741 | 2,797 |
| Total Expenses (Schedule B) | 73,267,025 | 74,129,973 | 73,795,354 |
| Operating Deficit for the Year | (4,245,409) | (4,600,889) | (2,390,003) |
| Accumulated Surplus from Operations, Beginning of Year | 68,392,911 | 68,392,911 | 70,782,914 |
| Accumulated Surplus from Operations, End of Year | 64,147,502 | 63,792,022 | 68,392,911 |

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

Sun West School Division No. 207
Statement of Changes in Net Financial Assets
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|--|-------------------|--------------------|------------------------------|
| | \$ (Note 12) | \$ | \$ (Restated - Note 2(i)) |
| Net Financial Assets, Beginning of Year | 16,226,486 | 16,226,486 | 15,800,928 |
| Changes During the Year | | | |
| Operating Deficit for the Year | (4,245,409) | (4,600,889) | (2,390,003) |
| Acquisition of Tangible Capital Assets (Schedule C) | (1,070,000) | (1,918,714) | (1,786,223) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | - | 44,279 | 72,596 |
| Net Gain on Disposal of Capital Assets (Schedule C) | - | (44,279) | (67,920) |
| Amortization of Tangible Capital Assets (Schedule C) | 4,498,080 | 4,445,868 | 4,589,427 |
| Net Acquisition of Inventory of Supplies | - | 62,953 | 48,085 |
| Net Change in Other Non-Financial Assets | 63,900 | (116,291) | (40,404) |
| Change in Net Financial Assets | (753,429) | (2,127,073) | 425,558 |
| Net Financial Assets, End of Year | 15,473,057 | 14,099,413 | 16,226,486 |

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

Sun West School Division No. 207
Statement of Cash Flows
for the year ended August 31, 2022

... page 4

| | 2022 | 2021 |
|--|--------------------|------------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | (Restated - Note 2(i)) |
| Operating Deficit for the Year | (4,600,889) | (2,390,003) |
| Add Non-Cash Items Included in Surplus (Schedule D) | 4,401,589 | 4,521,507 |
| Net Change in Non-Cash Operating Activities (Schedule E) | (3,784) | 151,287 |
| Cash (Used) Provided by Operating Activities | (203,084) | 2,282,791 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (1,918,714) | (1,786,223) |
| Proceeds on Disposal of Tangible Capital Assets | 44,279 | 72,596 |
| Cash Used by Capital Activities | (1,874,435) | (1,713,627) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (61) | (679) |
| Cash Used by Investing Activities | (61) | (679) |
| (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | (2,077,580) | 568,485 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 17,295,472 | 16,726,987 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 15,217,892 | 17,295,472 |

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

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ Note 12 | \$ | \$ |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 64,134,019 | 64,116,026 | 62,569,592 |
| Other Ministry Grants | 1,545,646 | 1,945,850 | 2,076,060 |
| Total Ministry Grants | 65,679,665 | 66,061,876 | 64,645,652 |
| Other Provincial Grants | 170,144 | 463,061 | 4,384,178 |
| Grants from Others | - | 150,000 | 165,000 |
| Total Operating Grants | 65,849,809 | 66,674,937 | 69,194,830 |
| Capital Grants | | | |
| Other Capital Grants | 100,000 | - | - |
| Total Capital Grants | 100,000 | - | - |
| Total Grants | 65,949,809 | 66,674,937 | 69,194,830 |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Other Related Fees | 500,000 | 456,777 | 537,859 |
| Total Tuition and Related Fees Revenue | 500,000 | 456,777 | 537,859 |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 60,000 | 40,091 | 20,306 |
| Total Curricular Fees | 60,000 | 40,091 | 20,306 |
| Non-Curricular Fees | | | |
| Commercial Sales - Non-GST | 232,000 | 334,366 | 128,035 |
| Fundraising | 464,000 | 349,504 | 291,902 |
| Grants and Partnerships | 19,000 | 50,889 | 17,339 |
| Students Fees | 110,000 | 86,077 | 39,951 |
| Other | 415,000 | 379,634 | 222,392 |
| Total Non-Curricular Fees | 1,240,000 | 1,200,470 | 699,619 |
| Total School Generated Funds Revenue | 1,300,000 | 1,240,561 | 719,925 |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 347,810 | 350,112 | 338,396 |
| Total Complementary Services Revenue | 347,810 | 350,112 | 338,396 |

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|------------------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Other Revenue | Note 12 | | |
| Miscellaneous Revenue* | 807,857 | 621,434 | 420,813 |
| Sales & Rentals | 26,000 | 12,550 | 36,684 |
| Investments | 90,140 | 128,434 | 88,924 |
| Gain on Disposal of Capital Assets | - | 44,279 | 67,920 |
| Total Other Revenue | 923,997 | 806,697 | 614,341 |
| TOTAL REVENUE FOR THE YEAR | 69,021,616 | 69,529,084 | 71,405,351 |
| Miscellaneous Revenue* | 2022 Budget | 2022 Actual | 2021 Actual |
| Bus usage for school trips | 40,000 | 22,764 | - |
| Insurance Claims and Rebates | 140,000 | 117,904 | 90,621 |
| Partnerships | 410,000 | 160,299 | 282,840 |
| Playground equipment | 158,857 | 268,271 | - |
| Release time for teachers | 25,000 | 15,975 | 20,004 |
| Worker Compensation | 14,000 | 3,006 | 11,993 |
| Miscellaneous | 20,000 | 33,215 | 15,355 |
| | 807,857 | 621,434 | 420,813 |

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|--|------------------------|------------------------|------------------------|
| | S | S | S |
| Governance Expense | (Note 12) | | (Restated - Note 2(i)) |
| Board Members Expense | 169,791 | 183,567 | 131,479 |
| Professional Development - Board Members | 39,000 | 20,554 | 2,079 |
| Grants to School Community Councils | 46,000 | 46,000 | 46,000 |
| Elections | 500 | - | 10,113 |
| Other Governance Expenses | 101,765 | 119,475 | 102,928 |
| Total Governance Expense | 357,056 | 369,596 | 292,599 |
| Administration Expense | | | |
| Salaries | 2,185,470 | 2,270,063 | 2,180,413 |
| Benefits | 277,244 | 419,514 | 274,706 |
| Supplies & Services | 130,233 | 150,690 | 124,523 |
| Non-Capital Furniture & Equipment | 13,648 | 10,453 | 23,872 |
| Building Operating Expenses | 39,500 | 54,093 | 46,149 |
| Communications | 33,132 | 33,990 | 34,420 |
| Travel | 25,325 | 43,658 | 20,635 |
| Professional Development | 34,000 | 30,401 | 2,127 |
| Amortization of Tangible Capital Assets | 39,094 | 39,094 | 39,094 |
| Total Administration Expense | 2,777,646 | 3,051,956 | 2,745,939 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 34,753,282 | 34,417,715 | 33,662,033 |
| Instructional (Teacher Contract) Benefits | 1,765,044 | 1,883,799 | 1,816,342 |
| Program Support (Non-Teacher Contract) Salaries | 7,463,392 | 7,238,382 | 6,835,654 |
| Program Support (Non-Teacher Contract) Benefits | 1,503,193 | 1,604,635 | 1,473,546 |
| Instructional Aids | 1,235,093 | 1,240,071 | 1,404,396 |
| Supplies & Services | 1,291,714 | 2,192,472 | 3,024,967 |
| Non-Capital Furniture & Equipment | 1,368,420 | 894,307 | 1,816,773 |
| Communications | 260,219 | 237,962 | 216,783 |
| Travel | 304,300 | 266,697 | 164,198 |
| Professional Development | 173,293 | 153,267 | 109,522 |
| Student Related Expense | 120,714 | 133,539 | 87,260 |
| Amortization of Tangible Capital Assets | 848,049 | 758,277 | 889,610 |
| Total Instruction Expense | 51,086,713 | 51,021,123 | 51,501,084 |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 2,644,986 | 2,495,170 | 2,572,122 |
| Benefits | 506,060 | 525,211 | 516,162 |
| Supplies & Services | 49,500 | 101,175 | 48,275 |
| Non-Capital Furniture & Equipment | 133,024 | 37,054 | 59,789 |
| Building Operating Expenses | 4,365,401 | 5,195,914 | 5,921,348 |
| Communications | 25,902 | 14,232 | 12,672 |
| Travel | 130,000 | 175,616 | 134,420 |
| Professional Development | 30,000 | 10,732 | 1,619 |
| Amortization of Tangible Capital Assets | 2,666,887 | 2,699,560 | 2,694,855 |
| Amortization of Tangible Capital Assets ARO | - | 3,872 | 3,872 |
| Total Plant Operation & Maintenance Expense | 10,551,760 | 11,258,536 | 11,965,134 |

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

| | 2022 Budget | 2022 Actual | 2021 Actual |
|--|-------------------|-------------------|------------------------|
| | \$ | \$ | \$ |
| Student Transportation Expense | (Note 12) | | (Restated - Note 2(i)) |
| Salaries | 2,887,509 | 2,684,352 | 2,850,612 |
| Benefits | 664,908 | 596,418 | 601,489 |
| Supplies & Services | 1,313,000 | 1,518,405 | 1,051,830 |
| Non-Capital Furniture & Equipment | 560,128 | 643,160 | 643,183 |
| Building Operating Expenses | 126,599 | 88,827 | 109,473 |
| Communications | 26,200 | 32,963 | 27,242 |
| Travel | 20,000 | 19,095 | 14,109 |
| Professional Development | 20,000 | 11,872 | 3,367 |
| Contracted Transportation | 193,500 | 169,606 | 68,417 |
| Amortization of Tangible Capital Assets | 944,050 | 945,065 | 961,996 |
| Total Student Transportation Expense | 6,755,894 | 6,709,763 | 6,331,718 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 76,100 | 81,975 | 56,361 |
| Transportation Fees | 11,926 | 11,926 | 7,625 |
| Total Tuition and Related Fees Expense | 88,026 | 93,901 | 63,986 |
| School Generated Funds Expense | | | |
| Academic Supplies & Services | 20,000 | 63,596 | 19,167 |
| Cost of Sales | 296,000 | 324,265 | 151,229 |
| Non-Capital Furniture & Equipment | 22,000 | 7,662 | (88) |
| School Fund Expenses | 962,000 | 893,771 | 396,791 |
| Total School Generated Funds Expense | 1,300,000 | 1,289,294 | 567,099 |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 229,159 | 225,817 | 217,331 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 78,302 | 84,139 | 87,760 |
| Transportation Salaries & Benefits | 19,056 | 10,080 | 11,306 |
| Instructional Aids | 19,893 | 9,816 | 7,768 |
| Travel | 1,400 | 1,499 | 643 |
| Professional Development (Non-Salary Costs) | - | 215 | 190 |
| Student Related Expenses | - | 1,497 | - |
| Total Complementary Services Expense | 347,810 | 333,063 | 324,998 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 2,120 | 2,741 | 2,797 |
| Total Interest and Bank Charges | 2,120 | 2,741 | 2,797 |
| Total Other Expense | 2,120 | 2,741 | 2,797 |
| TOTAL EXPENSES FOR THE YEAR | 73,267,025 | 74,129,973 | 73,795,354 |

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022

| | Tangible Capital Assets - at Cost | | | | | | | | | | | |
|---|-----------------------------------|--------------|-------------|-----------|--|--------------|----------------|-------------------------|--|-------------------|---------------------------|-------------|
| | Land | Improvements | Buildings | Buildings | Buildings and Short-Term Buildings ARO | School Buses | Other Vehicles | Furniture and Equipment | Computer Hardware and Audio Visual Equipment | Computer Software | Assets Under Construction | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Opening Balance as of September 1 | 989,725 | 3,291,092 | 89,622,913 | 5,359,097 | 247,468 | 12,720,247 | 899,521 | 10,598,719 | 1,501,783 | 266,245 | 24,942 | 125,521,752 |
| Additions/Purchases | - | 65,219 | 497,708 | - | - | 619,687 | 52,270 | 588,808 | 63,443 | 31,579 | - | 1,918,714 |
| Disposals | - | - | - | - | - | (429,519) | (16,674) | - | - | - | - | (446,193) |
| Write-Downs | - | - | - | - | - | - | - | (1,107,137) | (859,457) | (81,860) | - | (2,048,454) |
| Transfers to (from) | - | - | 24,942 | - | - | - | - | - | - | - | (24,942) | - |
| Closing Balance as of August 31 | 989,725 | 3,356,311 | 90,145,563 | 5,359,097 | 247,468 | 12,910,415 | 935,117 | 10,080,390 | 705,769 | 215,964 | - | 125,521,752 |
| Tangible Capital Assets - Amortization | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 2,960,258 | 52,778,143 | 2,196,453 | 178,098 | 7,835,561 | 677,295 | 6,179,620 | 955,374 | 148,229 | - | 73,445,563 |
| Amortization of the Period | - | 28,927 | 1,725,714 | 227,027 | 3,872 | 875,929 | 99,075 | 1,113,274 | 313,046 | 59,004 | - | 4,445,868 |
| Disposals | - | - | - | - | - | (429,519) | (16,674) | - | - | - | - | (1,220,926) |
| Write-Downs | - | - | - | - | - | - | - | (1,107,137) | (859,457) | (81,860) | - | (2,048,454) |
| Closing Balance as of August 31 | N/A | 2,989,185 | 54,503,857 | 2,423,480 | 181,970 | 8,281,971 | 759,696 | 6,185,757 | 408,963 | 125,373 | N/A | 73,909,031 |
| Net Book Value | | | | | | | | | | | | |
| Opening Balance as of September 1 | 989,725 | 330,834 | 36,844,770 | 3,162,644 | 69,370 | 4,884,686 | 222,226 | 4,419,099 | 546,409 | 118,016 | 24,942 | 54,420,601 |
| Closing Balance as of August 31 | 989,725 | 367,126 | 35,641,706 | 2,935,617 | 65,498 | 4,628,444 | 175,421 | 3,894,633 | 296,806 | 90,591 | - | 51,612,721 |
| Change in Net Book Value | - | 36,292 | (1,203,064) | (227,027) | (3,872) | (256,242) | (46,805) | (524,466) | (249,603) | (27,425) | (24,942) | (2,807,880) |
| Disposals | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | - | 429,519 | 16,674 | - | - | - | - | 1,225,602 |
| Accumulated Amortization | - | - | - | - | - | 429,519 | 16,674 | - | - | - | - | 1,220,926 |
| Net Cost | - | - | - | - | - | - | - | - | - | - | - | -4,676 |
| Price of Sale | - | - | - | - | - | 32,075 | 3,686 | 8,518 | - | - | - | 72,596 |
| Gain on Disposal | - | - | - | - | - | 32,075 | 3,686 | 8,518 | - | - | - | 67,920 |
| Net Book Value (NBV) of Assets Pledged as Security for Debt | | | | | | | | | | | | |
| 989,725 | 367,126 | 35,641,706 | 2,935,617 | 65,498 | 4,628,444 | 175,421 | 3,894,633 | 296,806 | 90,591 | 49,085,567 | - | 51,612,721 |

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$10,915,734 (2021 - \$11,455,186)

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2022

| | 2022 | 2021 |
|--|------------------|------------------------|
| | \$ | \$ |
| Non-Cash Items Included in Surplus | | (Restated - Note 2(i)) |
| Amortization of Tangible Capital Assets (Schedule C) | 4,445,868 | 4,589,427 |
| Net (Gain) on Disposal of Tangible Capital Assets (Schedule C) | (44,279) | (67,920) |
| Total Non-Cash Items Included in Surplus | 4,401,589 | 4,521,507 |

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease in Accounts Receivable | 29,562 | 398,573 |
| Increase in Accounts Payable and Accrued Liabilities | 22,890 | 14,446 |
| Increase in Liability for Employee Future Benefits | 10,600 | 62,800 |
| Decrease in Deferred Revenue | (13,498) | (332,213) |
| Decrease in Inventory of Supplies Held for Consumption | 62,953 | 48,085 |
| Increase in Prepaid Expenses | (116,291) | (40,404) |
| Total Net Change in Non-Cash Operating Activities | (3,784) | 151,287 |

Sun West School Division No. 207

Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

| | August 31 2021 | Additions during the year | Reductions during the year | August 31 2022 |
|---|-------------------|------------------------------|-------------------------------|-------------------|
| | \$ | \$ | \$ | \$ (Note 11) |
| External Sources | | | | |
| Jointly Administered Funds | | | | |
| School generated funds | 940,799 | - | 48,079 | 892,720 |
| Total Jointly Administered Funds | 940,799 | - | 48,079 | 892,720 |
| Ministry of Education | | | | |
| Education Emergency Pandemic Support program allocation | 753,429 | - | 753,429 | - |
| PMR maintenance project allocations | 2,276,147 | 1,693,620 | 2,758,305 | 1,211,462 |
| Total Ministry of Education | 3,029,576 | 1,693,620 | 3,511,734 | 1,211,462 |
| Total | 3,970,375 | 1,693,620 | 3,559,813 | 2,104,182 |
| Internal Sources | | | | |
| Curriculum and student learning | | | | |
| School Decentralized Budget Carryover | 393,198 | - | 50,685 | 342,513 |
| Total curriculum and student learning | 393,198 | - | 50,685 | 342,513 |
| Other | | | | |
| Wellness 10 RBC sponsor | 73,654 | - | 2,957 | 70,697 |
| Total Other | 73,654 | - | 2,957 | 70,697 |
| Professional development | | | | |
| Teachers collective agreement | 55,204 | - | 4,397 | 50,807 |
| Total professional development | 55,204 | - | 4,397 | 50,807 |
| Total | 522,056 | - | 58,039 | 464,017 |
| Total Designated Assets | 4,492,431 | 1,693,620 | 3,617,852 | 2,568,199 |

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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 Sun West School Division No.207” and operates as “the Sun West School Division No. 207”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 834,200 (2021 - \$ 823,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 75,860,252 (2021 - \$ 73,909,031) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$247,468 (2021 - \$ 247,468, restated) because actual expense may differ significantly from valuation estimates.

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

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

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

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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 and accounts payable and accrued liabilities.

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.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

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

d) Financial Assets

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

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

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

Portfolio Investments consist of GICs and Co-Op Equity. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2(c).

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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.) | 10-20 years |
| Buildings* | 50 years |
| Buildings – short-term* (portables, storage sheds, outbuildings, garages) | 20 years |
| School buses | 12 years |
| Other vehicles – passenger | 5 years |
| Furniture and equipment | 10 years |
| Computer hardware and audio visual equipment | 5 years |
| Computer software | 5 years |
| Leased capital assets | Lease term |

*Buildings and Buildings - short - term that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 8-20 years.

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

Inventories Held for Consumption consist 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 Workers' Compensation premiums, professional development registrations, and Insurance premiums.

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.

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

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

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.

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

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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.

i) Accounting Changes

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

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

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| | Previously Stated August 31, 2021 | Increase/ (Decrease) | Restated August 31, 2021 |
|--|--|-------------------------|--------------------------------|
| Tangible Capital Assets | \$ 51,543,351 | \$ 69,370 | \$ 51,612,721 |
| Accounts Payable and Accrued Liabilities | 88,091 | 247,468 | 335,559 |
| Amortization Expense | 4,585,555 | 3,872 | 4,589,427 |
| Accumulated Surplus | 68,571,009 | (178,098) | 68,392,911 |

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2022 | 2021 |
|--|------------------|------------------|
| Portfolio investments in the cost or amortized cost category: | Cost | Cost |
| GICs | \$ 36,082 | \$ 36,038 |
| Co-Op Equity | 42,704 | 42,687 |
| Total portfolio investments | \$ 78,786 | \$ 78,725 |

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Amortization of TCA | 2022 Actual | 2021 Actual <small>Restated Note 2i</small> |
|-------------------------------|------------------------|---------------------|------------------------|---------------------|---|
| Governance | \$ 204,121 | \$ 165,475 | \$ - | \$ 369,596 | \$ 292,599 |
| Administration | 2,689,577 | 323,285 | 39,094 | 3,051,956 | 2,745,939 |
| Instruction | 45,144,531 | 5,118,315 | 758,277 | 51,021,123 | 51,501,084 |
| Plant Operation & Maintenance | 3,020,381 | 5,534,723 | 2,703,432 | 11,258,536 | 11,965,134 |
| Student Transportation | 3,280,770 | 2,483,928 | 945,065 | 6,709,763 | 6,331,718 |
| Tuition and Related Fees | - | 93,901 | - | 93,901 | 63,986 |
| School Generated Funds | - | 1,289,294 | - | 1,289,294 | 567,099 |
| Complementary Services | 320,036 | 13,027 | - | 333,063 | 324,998 |
| Other | - | 2,741 | - | 2,741 | 2,797 |
| TOTAL | \$54,659,416 | \$15,024,689 | \$ 4,445,868 | \$74,129,973 | \$73,795,354 |

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. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

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Details of the employee future benefits are as follows:

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

| Liability for Employee Future Benefits | 2022 | 2021 |
|--|------------|------------|
| Accrued Benefit Obligation - beginning of year | \$ 692,700 | \$ 828,700 |
| Current period service cost | 65,500 | 71,500 |
| Interest cost | 14,300 | 13,600 |
| Benefit payments | (68,000) | (34,500) |
| Actuarial gains | (97,900) | (186,600) |
| Accrued Benefit Obligation - end of year | 606,600 | 692,700 |
| Unamortized net actuarial gains | 227,600 | 130,900 |
| Liability for Employee Future Benefits | \$ 834,200 | \$ 823,600 |

| Employee Future Benefits Expense | 2022 | 2021 |
|---|-----------|-----------|
| Current period service cost | \$ 65,500 | \$ 71,500 |
| Amortization of net actuarial (gain) loss | (1,200) | 12,200 |
| Benefit cost | 64,300 | 83,700 |
| Interest cost | 14,300 | 13,600 |
| Total Employee Future Benefits Expense | \$ 78,600 | \$ 97,300 |

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

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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:

| | 2022 | | | 2021 |
|---|--------------|-------------|--------------|--------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 488 | 1 | 489 | 548 |
| Member contribution rate (percentage of salary) | 9.50%-11.70% | 6.05%-7.85% | 6.05%-11.70% | 6.05%-11.70% |
| Member contributions for the year | \$ 3,392,927 | \$ 6,679 | \$ 3,399,606 | \$ 3,305,302 |

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

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| | 2022 | 2021 |
|--|--------------|--------------|
| Number of active School Division members | 509 | 483 |
| 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 | \$ 1,164,689 | \$ 1,152,458 |
| School Division contributions for the year | \$ 1,164,689 | \$ 1,152,458 |
| Actuarial extrapolation date | Dec-31-2021 | Dec-31-2020 |
| Plan Assets (in thousands) | \$ 3,568,400 | \$ 3,221,426 |
| Plan Liabilities (in thousands) | \$ 2,424,014 | \$ 2,382,526 |
| Plan Surplus (in thousands) | \$ 1,144,386 | \$ 838,900 |

7. ACCOUNTS RECEIVABLE

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

| | 2022 | | 2021 | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| | Total Receivable | Net of Allowance | Total Receivable | Net of Allowance |
| Other Receivables | \$ 310,449 | \$ 310,449 | \$ 340,011 | \$ 340,011 |
| Total Accounts Receivable | \$310,449 | \$310,449 | \$340,011 | \$340,011 |

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2022 | 2021 |
|---|-------------------|-------------------|
| Accrued Salaries and Benefits | \$ 17,495 | \$ 1,280 |
| Supplier Payments | 93,486 | 86,811 |
| Liability for Asset Retirement Obligation | 247,468 | 247,468 |
| Total Accounts Payable and Accrued Liabilities | \$ 358,449 | \$ 335,559 |

The school division recognized an estimated liability for asset retirement obligation of \$ 247,468 (2021 - \$ 247,468) for the removal and disposal of asbestos. The nature of the liability is an estimate of future costs related to remediation of asbestos in buildings. The assumption used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with the removal of asbestos.

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

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| | Balance as at August 31, 2021 | Additions during the Year | Revenue recognized in the Year | Balance as at August 31, 2022 |
|--|-------------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| Non-Capital deferred revenue: | | | | |
| Donations for scholarships and schools | \$ 328,563 | \$ 294,580 | \$ 308,078 | \$ 315,065 |
| Total Deferred Revenue | \$ 328,563 | \$ 294,580 | \$ 308,078 | \$ 315,065 |

10. 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 | 2022 | 2021 |
|--|-------------------|------------------|------------------|
| Revenues: | | | |
| Operating Grants | \$ 350,112 | \$350,112 | \$338,396 |
| Total Revenues | 350,112 | 350,112 | 338,396 |
| Expenses: | | | |
| Salaries & Benefits | 320,036 | 320,036 | 316,397 |
| Instructional Aids | 9,816 | 9,816 | 7,768 |
| Travel | 1,499 | 1,499 | 643 |
| Professional Development (Non-Salary Costs) | 215 | 215 | 190 |
| Student Related Expenses | 1,497 | 1,497 | - |
| Total Expenses | 333,063 | 333,063 | 324,998 |
| Excess of Revenues over Expenses | \$ 17,049 | \$ 17,049 | \$ 13,398 |

11. 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 and are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

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| | August 31, 2021 | August 31, 2021 | Additions during the year | Reductions during the year | August 31, 2022 |
|---|----------------------|--------------------|------------------------------|----------------------------------|----------------------|
| | Restated -Note 2(i) | | | | |
| Invested in Tangible Capital Assets: | | | | | |
| Net Book Value of Tangible Capital Assets | \$ 51,612,721 | \$ | 1,918,714 | \$ 4,445,868 | \$ 49,085,567 |
| Less: Liability for Asset Retirement Obligation | (247,468) | | - | - | (247,468) |
| | 51,365,253 | | 1,918,714 | 4,445,868 | 48,838,099 |
| Designated Assets (Schedule F) | 4,492,431 | | 1,693,620 | 3,617,852 | 2,568,199 |
| Unrestricted Surplus | 12,535,227 | | 28,595 | 178,098 | 12,385,724 |
| Total Accumulated Surplus | \$ 68,392,911 | \$ | 3,640,929 | \$ 8,241,818 | \$ 63,792,022 |

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 25, 2021 and the Minister of Education on August 27, 2021.

13. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

| | Operating Leases | | |
|---------------------------------------|--------------------|-------------------|--------------------|
| | Computer Leases | Copier Leases | Total Operating |
| Future minimum lease payments: | | | |
| 2023 | \$ 32,842 | \$ 111,132 | \$ 143,974 |
| 2024 | 32,842 | 106,774 | 139,616 |
| 2025 | 13,684 | 76,883 | 90,567 |
| 2026 | - | 8,808 | 8,808 |
| Total Lease Obligations | \$ 79,368 | \$ 303,597 | \$ 382,965 |

14. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 6 school buses at a total cost of \$772,894.

15. 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 and foreign exchange risk.

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i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal.

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

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

| August 31, 2022 | | | |
|------------------------|------------------|-----------|------------------|
| | Total | | 0-30 days |
| Other Receivables | \$ 44,200 | \$ | 44,200 |
| Net Receivables | \$ 44,200 | \$ | 44,200 |

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, utilizing budgeting practices, monitoring and forecasting.

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

| August 31, 2022 | | | | | |
|--|-------------------|----------------------------|---------------------|---------------------|--|
| | Total | Within 6 months | 1 to 5 years | > 5 years | |
| Accounts payable and accrued liabilities | \$ 358,449 | \$ 108,156 | \$ 2,825 | \$ 247,468 | |
| Total | \$ 358,449 | \$ 108,156 | \$ 2,825 | \$ 247,468 | |

iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange 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 portfolio investments.

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The school division also has an authorized bank line of credit of \$5,100,000 with interest payable monthly at a rate of prime minus 0.60% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

16. 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.