

SUN WEST SCHOOL DIVISION #207



2022-23 ANNUAL REPORT



SUN WEST
SCHOOL DIVISION

Success for all

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.

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Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Sun West School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



John Collins
Board Chair
Sun West School Division #207

Introduction

This annual report provides information about Sun West School Division #207 in its 2022-23 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 second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.

Governance

The Board of Education



Members of 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 (2022-23 Chair), Scott Sander and Michele Whitfield (2022-23 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.”

Sun West School Division 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, 2023 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



Pictured above: School Community Council (SCC) representatives who gathered in Rosetown on February 7, 2023. Back row (l-r) Debbie Peterson (Kyle), Niki Laturus (NWCS), Barb Glubis (Loreburn), Melinda Ells (Rossville School), Cheryl Glass (Kindersley Comp.) Elice Fuhr (Elizabeth), Aynsley Williams (OES), Tina Leverton(OHS), Lyndsay Lyric (D'Arcy), Michelle McKillop (Westcliffe), Zdena Mutlow (RCHS). Front row (l-r) Jaleesa MacDonald (Elrose), Amber Wickett (WAS), Melissa Haugen (Beechy), Rhonda Heather (BCS2000), Danielle Renaud (Westberry), Tanya Ellis (Dinsmore), Kim Becker (Eaton)

In the 2022-23 school year, Sun West School Division had 42 schools within its boundaries, of which 18 were Hutterite Colony Schools.

Number of schools in Sun West with required elected and appointed members on SCCs	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	At school-based administrator meetings and SCC workshops, suggestions were provided to increase membership. These included inviting newcomer families to participate in our SCCs.

School(s) not represented by an SCC	The Sun West Distance Learning Centre did 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.
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Engagement of Parents and Community Members

School-Level Plan Support

Sun West SCC Chairpersons were provided with a learning opportunity at the February 2023 Chairs Meeting to learn about SCC involvement in creation and implementation of school-level plans.

During the 2022-23 school year, a School Learning Improvement Planning (SLIP) Guide was shared for implementation as a supplemental resource.

Sessions at the SCC Spring Workshop focused on topics included in SLIPs. Schools invited SCC members to in-school SLIP planning days. School-based administrators included SLIP updates and information in reports at SCC meetings and encouraged discussion and input by the SCCs.

Family and Community Engagement

Family and community engagement were topics at the SCC Chairs Meeting and the Spring SCC Workshop.

In June 2023, Sun West re-established the former Engagement Coach position for the upcoming 2023-24 school year.

Networking opportunities at the workshop allowed for sharing of engagement ideas between SCCs. Schools shared SCC involvement in activities, including: family literacy evenings, One School One Book programs, community wellness programs, breakfast programs through grant funding, and involvement in school-level policy and practice decision-making.

Three Sun West schools, Westberry Elementary School in Kindersley, Walter Aseltine School in Rosetown and Biggar Central School 2000 in Biggar, participated in the second year of the provincial pilot Parent Teacher Home Visit Project. Participating teachers and support staff reported positive improvements in relationship with families and students following their visits.

Board Support for SCCs to Fulfill their Legislated Role

Sun West provides a variety of direct opportunities for orientation, training and development for SCC members and chairs. 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 were invited to all SCC professional development opportunities and were encouraged to attend regular SCC meetings for the schools in their areas. Board members and SCC chairpersons participated in hiring processes for school-based administrators. The annual Sun West Public Meeting is streamed online to help facilitate SCC participation.

- Topics at the SCC Chairs Meeting included:
 - Parent Engagement and SCCs – Parent Teacher Home Visits.
 - Well-Being – Sun West Mental Wellness Projects, which provides an overview of mental wellness supports in Sun West.
 - Strategic Planning – SCC members were invited to share feedback on the process of developing an education plan for Sun West.
 - SCC operations and supports:
 - Role of the Chair.
 - Continuous agendas.
 - Using TEAMS platform for file-sharing and communication.
 - SCC Code of Conduct and constitutions.

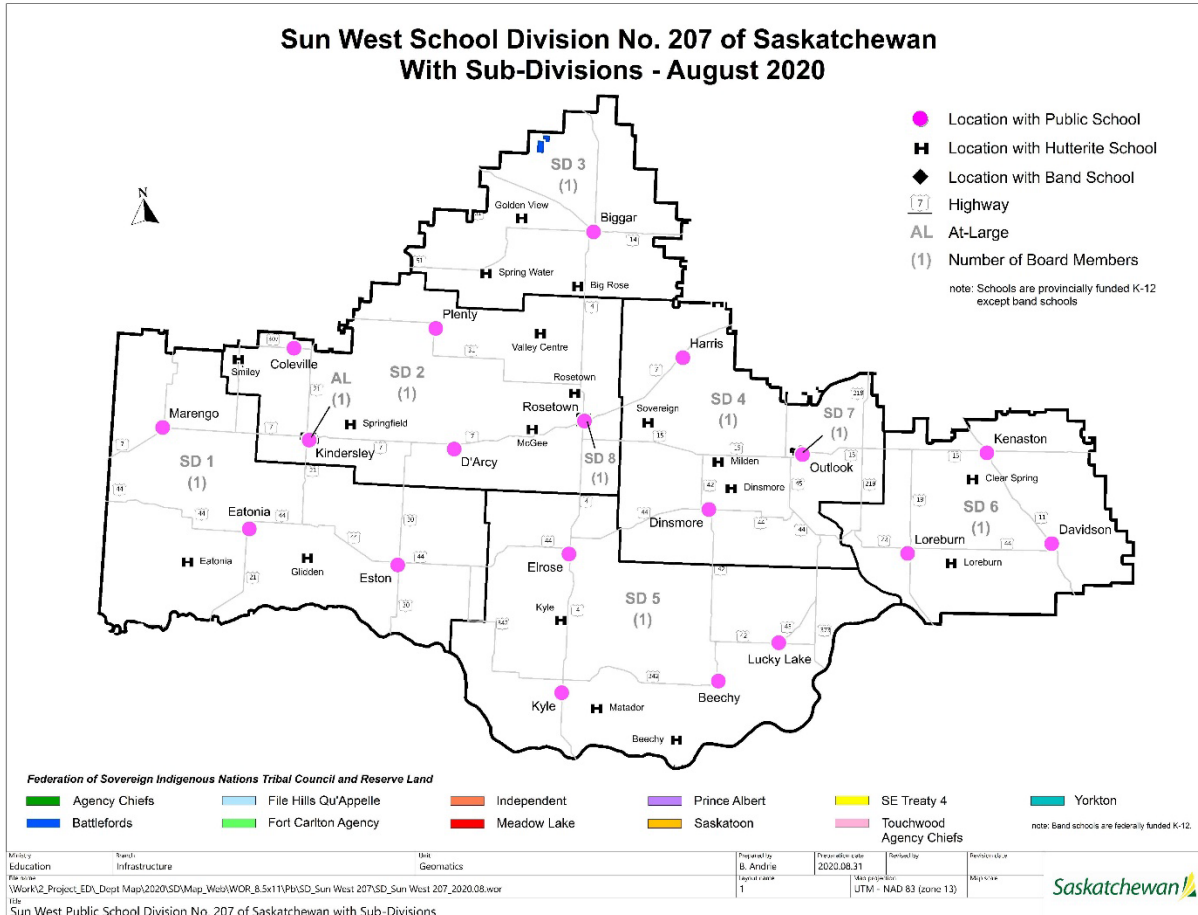
- An SCC Workshop was held for all members to participate in spring 2022. Topics included:
 - Newcomer families.
 - Microsoft TEAMS.
 - Parent engagement.
 - Student wellness.
 - GAP (Grade Alike Planning).
 - Table Talk: networking and idea sharing.

SCC Funding 2022-2023

Grant money provided to each non-colony Sun West SCC (\$2000 per SCC)	\$44,363.41
Chair meeting and SCC workshop costs	\$2,044.25
Total Sun West SCC funding	\$46,407.66

School Division Profile

School Division in Context



Sun West School Division 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 next 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.

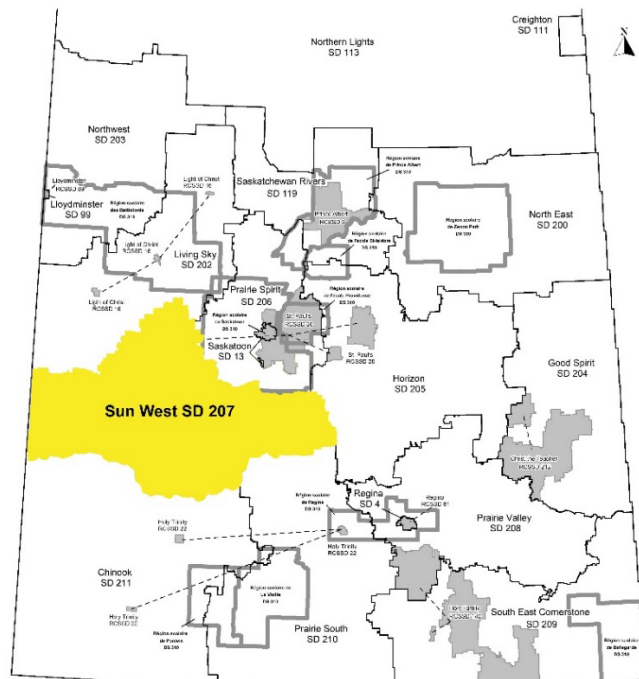
Significant geographic features in the area include Lake Diefenbaker, Gardiner Dam, Danielson Provincial Park, Saskatchewan Landing Provincial Park, and the South Saskatchewan River. Other notable features include the Beechy Sandcastles and Sunken Hills and the Bad Hills near Herschel.

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



Members of the Board of Education and senior administration with student representatives at annual student/board consultation meeting in May 2023.

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.

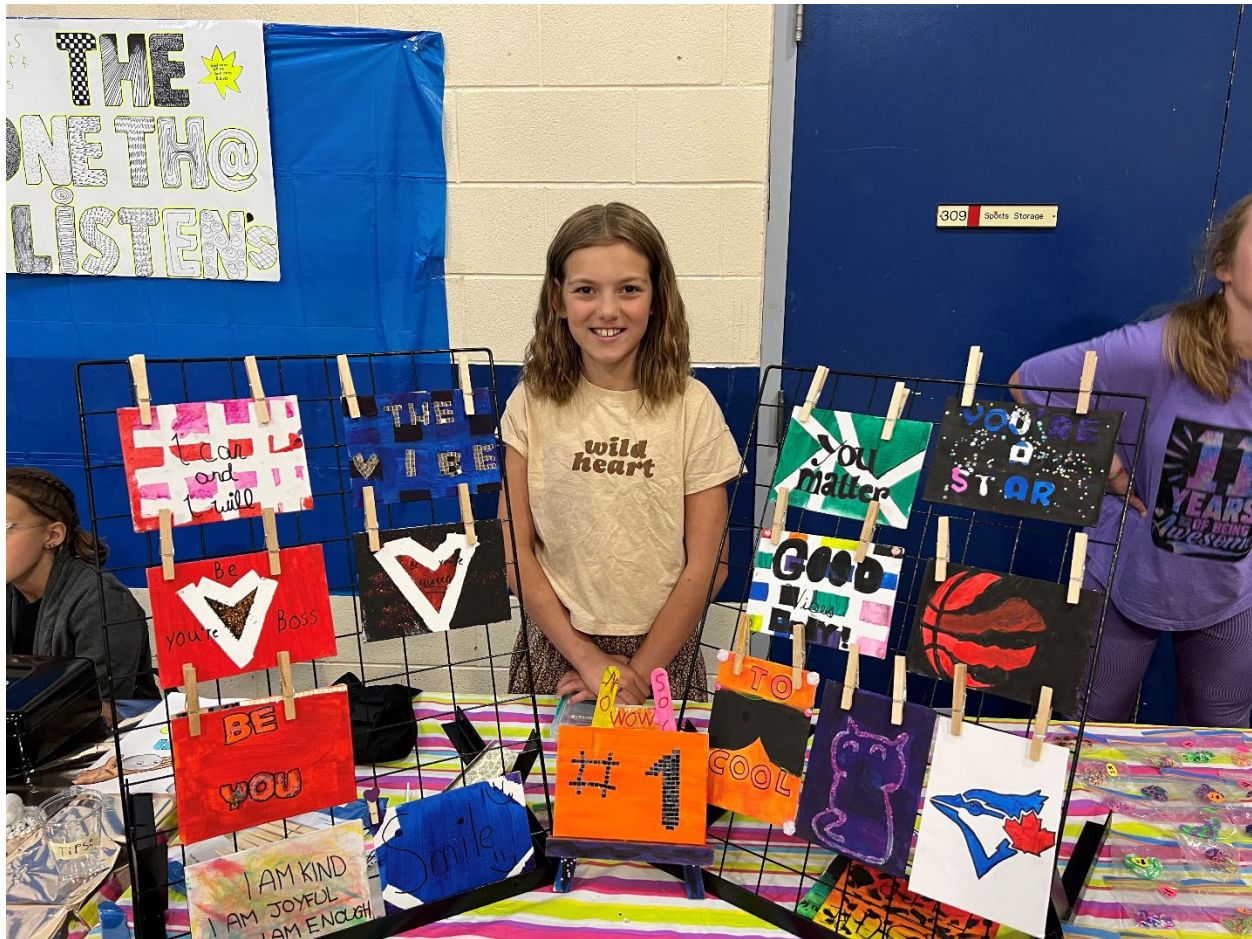
Life Long Learning

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



Student participating in a PowerPlay: Young Entrepreneurs Fair at Elizabeth Middle School in Kindersley.

Sun West students benefit from partnerships between the division and many community partners. The community partnerships that the division engaged in during the 2022-23 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. In 2022-23, Tribal Chief and Chief Executive Officer Jeremy Fourhorns made the keynote address at the Sun West opening professional development day, called iLearn.

PowerPlay: Young Entrepreneurs

PowerPlay: Young Entrepreneurs is a national program based in British Columbia. It is designed for classrooms ranging from Grades 4 to 8. Most Sun West schools with students in that range

have held PowerPlay Entrepreneurial fairs. During the fair, students plan and execute their own business ventures. Sun West also partnered with PowerPlay to offer a series of Innovation Day events open to Sun West students.

Meridian and Mid-Sask Community Futures

Meridian and Mid-Sask Community Futures have actively supported PowerPlay: Youth Entrepreneurs by providing both financial support to PowerPlay student fairs and by involving local businesspeople as judges and mentors.

KidsFirst

Sun West has supported KidsFirst, a provincially funded and directed program for vulnerable families with young children in Saskatchewan. It incorporates a strategy for flexible local implementation and decision making within prescribed provincial program parameters.

South West Welcome Centre

Sun West works together with the South West Welcome Centre, which provides services for newcomer and immigrant families.

Battlefords Immigration Resource Centre

Sun West works with the Battlefords Immigration Resource Centre. It refers families requiring services to relevant agencies.

West Central Literacy Committee

Sun West is a member of the West Central Literacy Committee, which addresses literacy issues and sponsors activities that promote literacy.

Kindersley Early Years Family Resource Centre (KEYFRC)

Sun West is an Accountability Partner for the KEYFRC and is assisting with the development of the centre, as well as ongoing planning and management.

Autism Services

Sun West refers students of concern to relevant agencies and supports these students through ongoing plans and strategies.

Early Childhood Intervention Program (ECIP)

ECIP provides specialized services to families of young children between birth and school entry who are at risk for, have a diagnosis of, or exhibit a developmental delay.

Kindersley Hockey Academy

Sun West partners with the Kindersley Klippers Hockey Club to offer a Hockey Academy at Elizabeth Middle School in Kindersley.

RBC Foundation

Sun West received funding from the RBC Foundation to provide class seats in the online Mental Wellness 30 course, develop a wellness journal for students in Grades 3 to 5, and implement a

wellness journal for Grades 6 to 9. Several events focused on student wellness, such as the Managing Your Mind and Girls United online conferences and several classroom challenge days were also offered.

Regina Industry Education Council (RDIEC)

The RDIEC has hired a part-time coordinator who works in the Sun West area and who, in collaboration with RDIEC, developed many online resources to help students learn about career opportunities. This year it also included an in-person event in Outlook to familiarize students with the irrigation industry.

Saskatchewan Health Authority

Sun West cooperates annually with the Saskatchewan Health Authority to offer the PARTY (Prevent Alcohol and Risk-related Trauma in Youth) to all Sun West Grade 10 students and the TTYL (Talking to Youth Live) program to all Sun West Grade 8 students.

Canadian Mental Health Association (CMHA) – Rosetown Office

Sun West has worked with the CMHA Rosetown office to provide presentations for staff members and to present to SCCs at workshops and meetings. Sun West promotes their materials and encourage the use of their resources for their own schools and communities.

Western Equipment Dealers Association (WEDA)

Through the financial support of the WEDA, the Sun West Distance Learning Centre (DLC) provided trade specific training and work placements for Agricultural Equipment Technicians and Parts Technicians.

Saskatchewan Polytechnic

The Sun West DLC partnered 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 to develop a high school technology program for students interested in a career in Information Technology.

Vancouver Animation School (VANAS)

The Sun West DLC had a partnership with VANAS that provided online students with access to VANAS instructors, who are employed by such industry leaders as Disney and Pixar.

Strategic Direction and Reporting

The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

School Division Programs and Strategic Activity

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

The foundation of programming in every Sun West school is the provincially mandated core curricula, broad areas of learning, and cross-curricular competencies. Classroom instruction continued to be designed to incorporate differentiated instruction; personalization; Indigenous content, perspectives, and ways of knowing; and the adaptive dimension.

To better meet the unique needs of students in Kindergarten to Grade 12, Sun West continued to focus on personalized learning through the implementation of the Personalized electronically Blended Learning (PeBL) philosophy. By taking a more personalized teaching approach, teachers created learning environments that are student-centered and prioritized 21st century skill development. At the heart of this educational philosophy is providing the skills and knowledge students require for future life, learning and participation in society.

The PeBL philosophy's focus on authentic development of character, culture, knowledge, and skills allowed students to actively participate in meaningful tasks and fostered their curiosity and passion for learning. As a result, classrooms have continued to evolve into spaces where students played a more active role in their education, leading to increased agency and academic achievement. The intentional integration of PeBL in classrooms has resulted in enhanced educational practice and promoted student engagement and growth. Teachers continued to play an integral role in working with students to manage their learning environments, lead instruction, and guide students to take ownership of their learning. At the highest level, this work was completed in conjunction with their teachers, parents, and community.

In support of this philosophy as well as the Interim Provincial Education Plan learning response and reading priorities, Sun West continued to implement a personalized goal process across the division. 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. The goals focus on learner growth and achievement. This process focused on Grades 1 to 9 in the areas of reading, writing and math; early years learners; and graduation rates. Adaptations and enhancements to Dossier, Sun West's data collection and analysis platform, ensured ongoing monitoring and tracking of goals, as well as ongoing division assessments.

In addition, Sun West continued to focus on the Sun West 2019-22 Education Plan's three priority areas: achievement, engagement, and well-being. These priorities demonstrated strong alignment with the provincial interim plan priorities. In June, the Board of Education approved

the 2023-26 Education Plan, which reflects renewed milestones and actions and a continued focus on the three priorities of achievement, engagement, and well-being.

The well-being priority was supported by a variety of actions and strategies. The Sun West Wellness Committee, composed of diverse stakeholders, was re-assembled again this year and began regular meetings. As well, the division continued to staff a Supervisor of Mental Health position to provide support for schools and families. During times of crisis, valuable connections to outside supports for students and families were made through the supervisor. Growing mental health and well-being needs led to a new position being created at the end of the 2022-23 school year. A Mental Health and Well-being School Coordinator will work with the division team in the 2023-24 school year to assist in meeting the goals of the well-being priority, including the development, and delivery of developmentally appropriate, evidence-based programming to children, youth, families, and SCCs. Further actions included ongoing development of the “A Year of Wellness” resources, with care taken to integrate Indigenous ways of knowing into all resources that were developed. As well, an ongoing partnership with the RBC Foundation allowed interested students to access the Mental Wellness 30 course. These actions are intended to help all students and families feel safe and supported, and a strong sense of belonging in their school community.

In 2022-23, year two of the Sun West five-year Indigenous Perspectives plan was completed. This plan affirms and develops the identity of First Nation and Métis students, respecting diverse cultures in teaching and learning practices. Actions include a great number of new supports and a focus on the division’s commitment to the Truth and Reconciliation Calls to Action. With the addition of a .6 Full-time Equivalent (FTE) Indigenous Perspectives Consultant and with expansion of relationships with Indigenous resource people, Elders and Knowledge Keepers, there was an increase in the learning and opportunities aligned with the key priority actions detailed in the five-year plan. Notably, there was significant increase in the amount of contact hours among Knowledge Keepers and students and staff in which First Nations and Métis languages and cultures were shared and valued. Additionally, 74 Sun West staff including senior leadership, school-based administrators and consultants completed the Leading to Learn Train-the-Trainer Program with a focus on anti-racist, anti-oppressive topics to further create safe and supportive schools. Colony schools collaboratively wrote a Land Acknowledgement that was shared at the annual Brethren Meeting. Resource kits were developed, including Little Women Lodge Kits, Honouring the Buffalo Bundle, Under One Sun K-3 Treaty Kits and tipis for Tipi Teachings. These resources will support teachers in assisting all learners to understand the worldviews and historical impact of First Nations and the Métis Nation. Completing year two of the five-year Indigenous Perspective plan supported Sun West’s ongoing commitment to actualizing the goals of *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*.

In 2022-23, Sun West implemented the first year of a three-year Grade Alike Planning (GAP) initiative. The goal of this initiative is to create personalized and infused pathways for learners in Grades 1 to 9, using curated and easily accessible resources connected directly to learning outcomes. Areas of focus included land-based education, career exploration, Indigenous

perspectives, and agricultural education within the context of diversity, equity and inclusion; parent engagement; 21st century skills, assessment, and transfer of responsibility. 15 teachers, representing eight different schools, participated in GAP. GAP teachers were consistently supported by consultants, who helped facilitate meetings and professional development and provided structure, pace, and guidance to reach a shared vision.

Additionally, Sun West had 15 schools, 24 teachers and 433 students participating in the PowerPlay: Young Entrepreneurs program. PowerPlay is a highly engaging and innovative program designed for classrooms ranging from Grades 4 to 8. Students explored their passions, talents, and interests as they planned and carried out their own business ventures. The students made products, earned money and donated a portion of their profits to charity. PowerPlay exemplifies the PeBL philosophy in numerous ways, specifically in the areas of voice and choice and students leading their learning. PowerPlay further supported personalized learning by meeting students where they are at, focusing on their interests and passions, encouraging growth mindset, grit, self-confidence, character and offering opportunities for everyone to succeed. This programming offered students the opportunity to apply skills and knowledge for future learning.

A key support for learner achievement and engagement occurred through a continued systems approach to parent engagement. Actions included year two of the Parent Teacher Home Visit Pilot project in three Sun West schools. In addition, parent engagement was embedded in the Sun West REORDER (Relationships – Environment – Opportunities – Resources – Distribution of Leadership – Evaluation – Recognition) assessment rubric. REORDER is the framework that creates the conditions and culture where the PeBL philosophy can thrive. A systems approach to parent engagement continued to be a priority and valuable in supporting all education plan priorities.

To facilitate and support engagement and academic achievement, Sun West continued to emphasize personalized professional development to assist teachers in refining their teaching pedagogy. Professional learning opportunities adhered to PeBL philosophy and modelled best practices by providing learners voice and choice in their learning. Division professional development was based on needs and requirements expressed by the teachers, groups of educators such as mentors, Student Support Teachers and school-based administrators, schools themselves, or as required by the province. The Sun West Resource Bank has made all professional learning sessions developed by the school division available for just-in-time use.

Another support for all learners was the Sun West Resource Bank, which was launched in October 2018. The Resource Bank was an online searchable collection currently with over 16,000 resources. It aligns with the PeBL philosophy and was geared towards supporting all Sun West learners.

The following list identifies additional specialized programming offered in 2022-23 to respond to student needs at one or more of the Sun West's schools:

- Prekindergarten programs
- Nutrition programs
- English as an Additional Language programming.
- Independent Education programming to support the unique needs of students (IndEP)
- Mental Wellness 30 course
- Distance education through the Sun West Distance Learning Centre (DLC)
- Apprenticeship programming
- Music/band programming
- Technology-enhanced learning
- Dual Credit programming
- Agriculture technology programming
- Industry-Education Council
- Locally developed courses at the DLC: IT Support Technician 20L; Precision Agriculture 30L; Computer Networking 30L; Computer Security 30L

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

- Student Support Services Consultants
- Psychologists
- Child and Youth Counsellors
- Speech and Language Pathologists
- Occupational Therapists
- Supervisor of Mental Health
- Addictions Educator
- Learning Consultants
- Indigenous Perspectives Consultant
- Career Work Experience Consultant
- Career Guidance Counsellors
- Technology Coaches
- PeBL Mentors
- Data and Assessment Consultant

School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:

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

- The division’s Phonemic Awareness online professional learning module was completed by 143 Kindergarten to Grade 3 teachers.
- Structured Literacy professional development was provided to all school-based administrators, student support teachers and school mentors. Structured Literacy professional learning was provided to over half of Sun West schools.
- The Literacy Consultant worked directly with schools to further implement structured literacy.
- Increased support for reading instruction provided by the Literacy Consultant in the classroom setting.
- Continuation of the personalized goal process.
- What I Need (WIN) time, a learner-centred approach, or similar activities were continued in each school.
- Continued use and refinement of Dossier (Sun West data collection and analysis platform).

- Continued practice of the collaborative learning data cycle (data analysis process) for traditional division assessment as well as personalized goals.
- A data teacher on assignment supported data analysis and representation.
- Developmental Reading Assessment (DRA) complement was carried out twice (January 2022 and June 2022) by all Grade 1 to 5 students and encouraged in Grades 6 to 8 as well. Data was collected in Dossier.
- Assessment release time continued to be a support for all Kindergarten to Grade 5 teachers.
- Adjustments made to refine and improve Grade 10 Reading Assessment process.

School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:

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

- Personalized goal process focused on Grades 1 to 9 in the areas of reading, writing and math; early years learners; and graduation rates.
- The Indigenous Consultant and team supported the integration of Indigenous ways of knowing and inclusion into the daily learning of students.
- Professional Learning Menu was available to support all priorities.
- PowerPlay: Youth Entrepreneurship was continued (cross-curricular programming).
- System approach to family engagement was utilized.
- The Grade Alike Planning (GAP) initiative.
- Dossier (data collection and analysis platform) use was continued for frequent monitoring of personalized goals and other benchmark assessments. Additional features were developed.
- WIN time or similar activities were continued in in each school.
- Collaborative learning cycle professional development was utilized.
- Collaborative learning cycle was used to analyze and respond to Grade 10 reading data, with consideration of personalized goals and DRA data.

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

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

- The Sun West Mental Health and Wellness Committee to focus on division priorities and actions was revitalized.
- The Supervisor of Mental Health provided direct support to families navigating the provincial health system.
- Additional Child and Youth Counselor time was allocated.

- There was ongoing professional development and monthly meetings for Child and Youth Counselors, so they could enhance support provided for students and families.
- Classroom presentations by Child and Youth Counselors on GoZen! And Everfi platforms were provided.
- There was a commitment to integrating Indigenous perspectives and ways of knowing into wellness resources.
- A least one staff member in every school was trained in *Mental Health First Aid*.
- There was continued use of 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.
- Mental health contacts and employee benefit information was sent out to all staff on a regular basis.
- New counselors and school-based administrators received Violence Threat Risk Assessment (VTRA) Level 1 training.
- Mental Health and Well-being presentations to SCCs were included at the annual SCC workshop.
- The Managing Your Mind online conference was available to all Sun West students and was also available to families.
- The Addictions Educator surveyed all Grades 6 to 12 students regarding drugs and alcohol use and social media addictions. The results of the survey were used to plan classroom and SCC presentations.
- Data collected through the OurSCHOOL survey, the Sun West Student, and the Sun West Drug and Alcohol Survey provided information and direction for future initiatives and priorities.
- Sun West partnered with Saskatchewan Health Authority – Population Health to implement some of the activities used by provincially sponsored mental health and capacity workers.
- Mental Wellness A30 continued to be offered as an online course.
- The Sun West Resource Bank Wellness Hub and material distribution continued to be available.

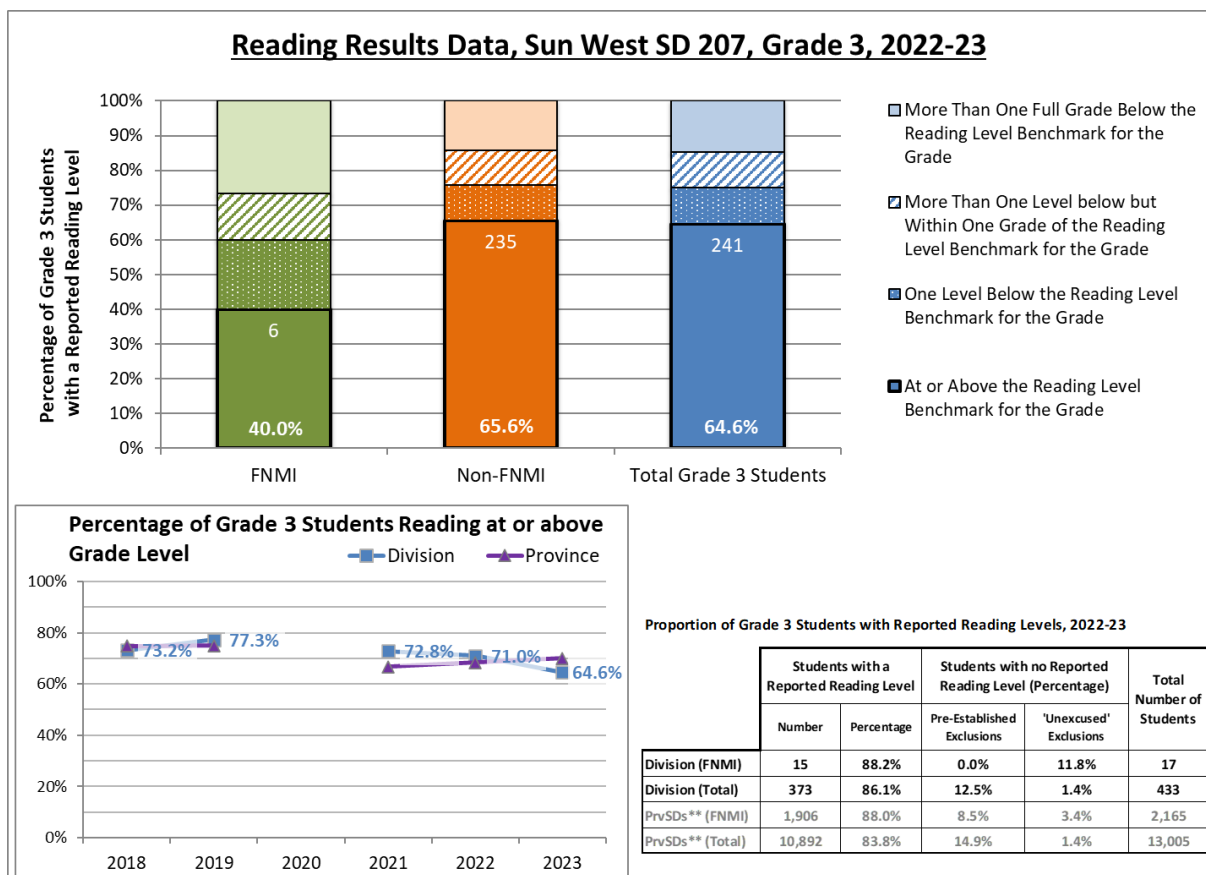
Measures of Progress for the Provincial Education Plan Interim Priorities

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 less than 10% of 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, 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, 2023

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

In the 2022-23 school year, of the Grade 3 students with reported reading levels, 64.6% of Sun West students were at or above the reading level benchmark, which is just below the provincial average. Upon examining the data, approximately 10% were one level below; another 10% were more than one level below but within one grade of the reading level benchmark; and approximately 15% 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 results for 2022-23 were about 6% lower than the results for 2021-2022 (71%). Sun West continues to review data and look for trends in all 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 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 and is a priority instructional focus area for Grade 1 to 3 students for the 2023-24 school year. 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 are in place to move Sun West students even closer to their goals.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being. Measures taken by Sun West in 2022-23 include:

- Sun West continues to maintain a Division Mental Health and Well-being Committee and employ a Supervisor of Mental Health. The Supervisor provided guidance and encouraged practices in counseling, Violent Threat Risk Assessment (VTRA) as well as assistance to families and staff navigating complex student situations.
- 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 in to all the wellness resources that have been developed.
- In 2022-23, Sun West provided four days of training for a team of administrators in Leading to Learn from Inspiring Success. This built greater understanding and capacity in the Sun West school-based administration team.
- Every school in Sun West had at least one staff member trained in Mental Health First Aid.
- Sun West has continued to purchase 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. It has been promoted and use has been encouraged throughout the division.

- 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. In the 2022-23 school year all Grades 6 to 12 students were surveyed regarding drugs and alcohol use and social media addictions. Sun West continues to use the data from this survey to plan for programming and presentations for students and SCCs.
- Presentations regarding resources and supports for SCCs were shared at the Sun West SCC Chair workshop and annual SCC Workshop.
- Many mental health and well-being activities were connected to curricular outcomes. “A Year of Wellness” journals were created by teachers to use in their classrooms for Kindergarten to Grade 2 and Grades 6 to 9. Journals have been reviewed and updates made to improve through a small teacher-led committee.
- In class Mental Health 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 were sent out to all staff on a regular basis.
- Sun West participated in the provincial Mental Health and Well-Being Symposium as well as the Walk Alongside Symposium.
- Indigenous perspectives were infused into wellness resources.
- Schools were provided opportunities through the RBC Foundation Future Launch Grant to create, implement and provide opportunities for mental health and well-being initiatives.
- Additional Child and Youth Counselor time was provided.
- Curricular resources that were shared, implemented and promoted included:
 - Prekindergarten – Ages and Stages Questionnaire (ASQ).
 - Mental Wellness A30 continued to be offered as an online course.
 - Wellness Sun West Resource Bank Wellness Hubs and material distribution continued to be available.
- The Managing Your Mind online conference was available to all Sun West students and families.
- Classroom presentations by Child and Youth Counselors on GoZen! and Everfi platforms were provided.
- Violence Threat Risk Assessment (VTRA) training was provided to all School-based Administrators and Counselors.
- Child and Youth Counselors received Applied Suicide Intervention Skills Training.
- Trauma-Sensitive practices training was provided at School Based Administrator meetings.
- Sun West partnered with Settlement Workers in School (SWIS) workers in the north to provide resources to families to ensure that their needs were met.

- Sun West sent representatives to the Walking Alongside Symposium and the Provincial Mental Health and Well-being Symposium.

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

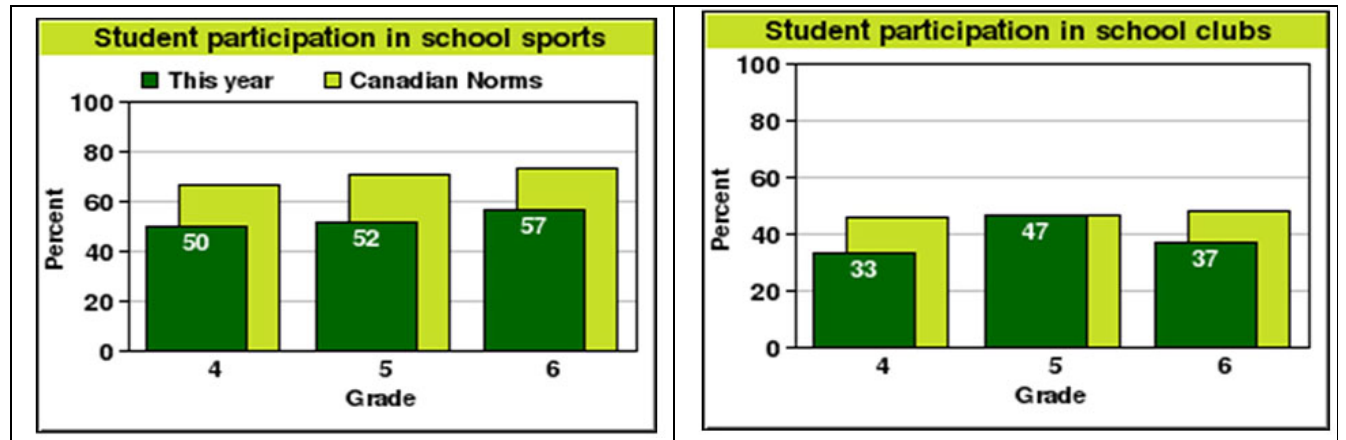
In 2022-2023, Sun West has continued to make mental health and well-being a focused priority for Sun West staff, students and SCCs through intentional events and activities. Data has been collected through the OurSCHOOL survey. Planning to find ways to intentionally consider the emotional, spiritual, physical and intellectual needs of students and staff have been considered at present and in future planning for our education plan.

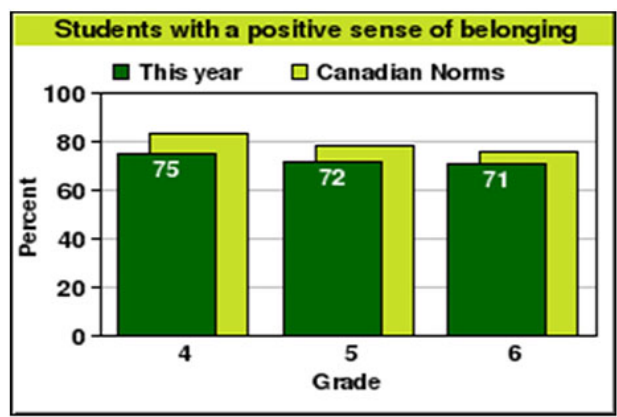
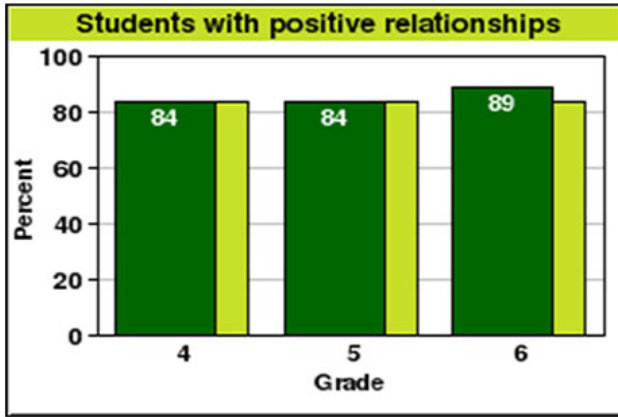
Sun West collected data regarding student wellness through the OurSCHOOL student perceptual survey, the Sun West Drug and Alcohol Survey, as well as counselor referrals and observations. Although each employee has a license for *Not Myself Today* and is encouraged to use all its features, the only data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

Analysis of Results – Mental Health and Well-Being Measure

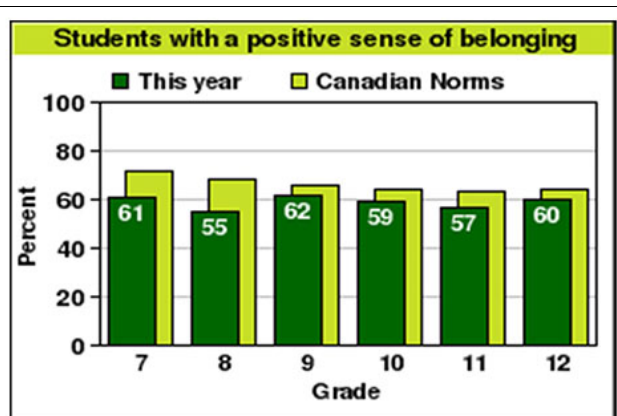
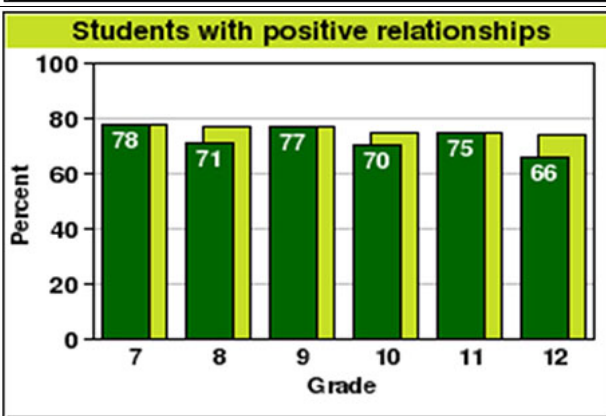
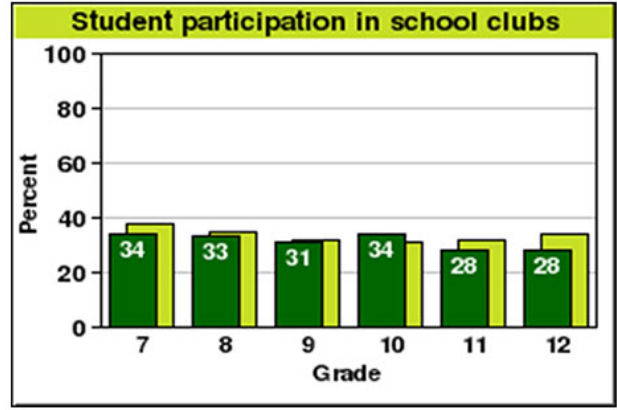
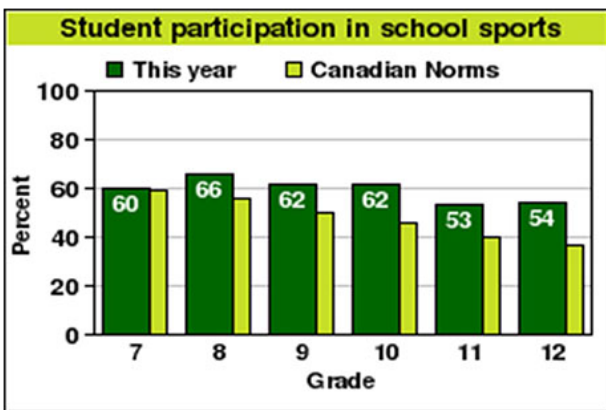
The results of the OurSCHOOL survey for 2022-23 continue to indicate Sun West is on par with positive school behaviour when compared with the Canadian average for both elementary and secondary students.

The survey results show Sun West elementary students are reporting lower than the Canadian average when it comes to participating in school sports and clubs and feeling like they have a positive sense of belonging. However, there has been an increase in students with positive relationships while in elementary school.





Sun West secondary students show percentages higher than the Canadian average for participation in school sports. Sun West continues to see trends that secondary students are reporting moderate to high levels of anxiety and depression higher than the Canadian average, which is concerning and speaks to the need for continued work in the areas of mental health and well-being.

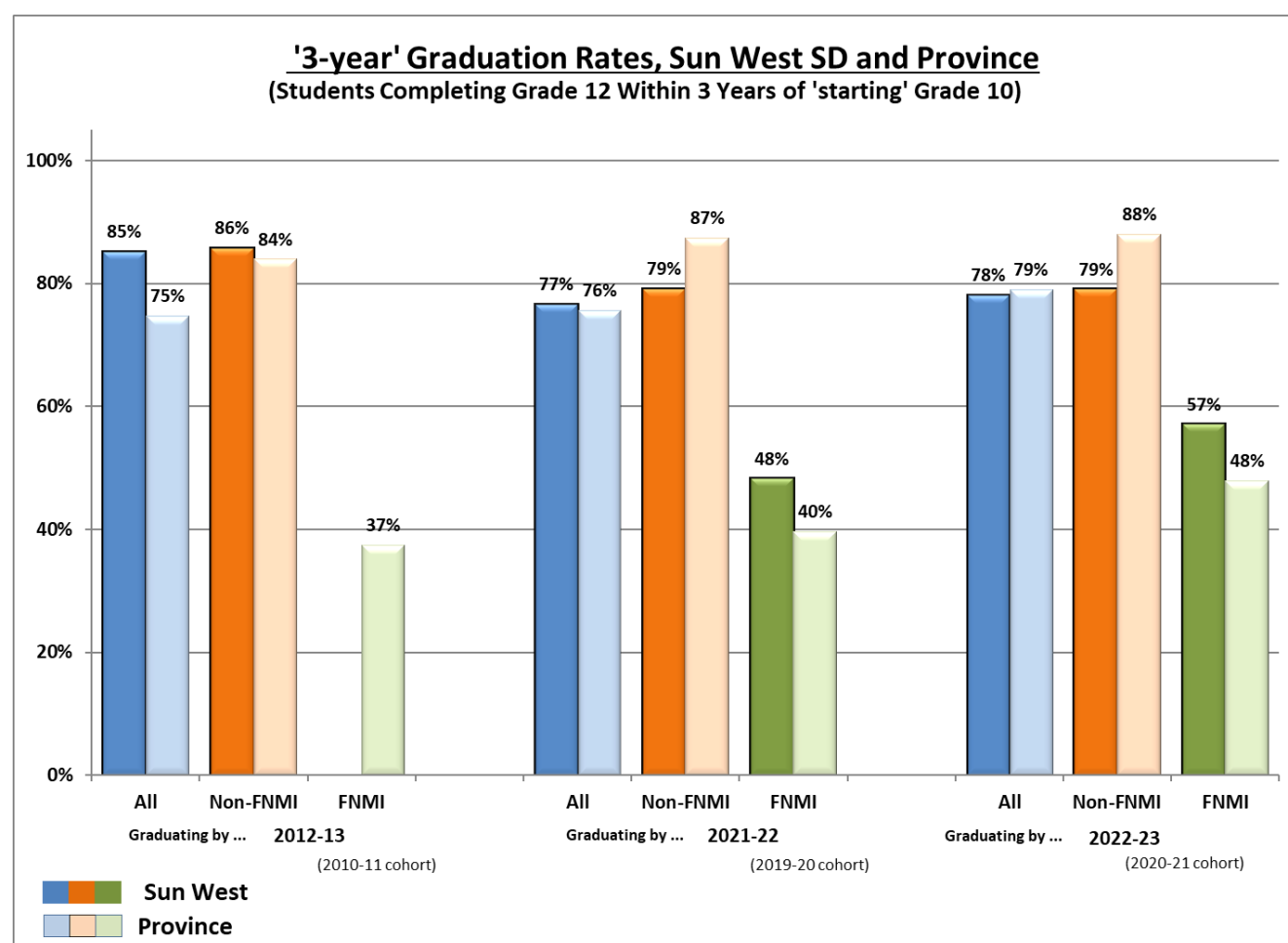


The data also shows students are above the Canadian average when it comes to reporting that they have an advocate at school and are on par with the Canadian average when it comes to positive teacher-student relations and a positive learning climate. Sun West will continue to encourage the value in connecting with students and families and building relationships and engagement in our schools. The data also shows that secondary students are on par with the Canadian average when feeling safe at school but have higher reports of bullying behaviours. Mental health and well-being, as well as social-emotional learning opportunities, continue to be needed. Sun West is committed to ensuring all students and staff feel valued, respected and safe.

Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

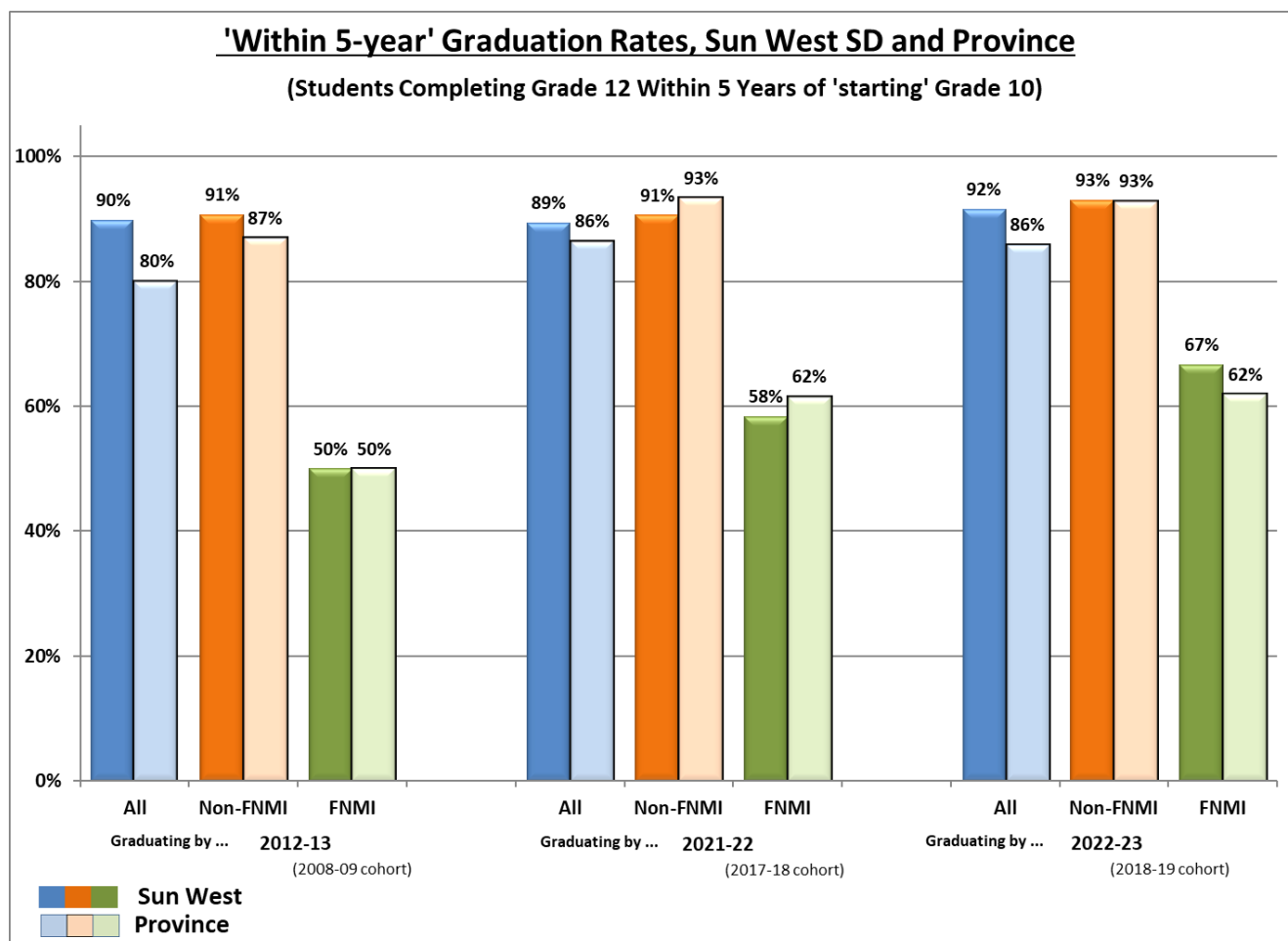
Analysis of Results – Three-Year Graduation Rates

In reviewing the data for the three-year graduation rates for 2022-23, Sun West results are slightly below the provincial average overall (78% compared to 79%). The data for FNMI students is more positive when compared to the province (57% compared to 48%) but still significantly lower than results for non-FNMI students (79%) and requires further focus. The 2022-23 Annual Report will be the last year that Sun West graduation rates reflect combined Sun West schools and the Sun West Distance Learning Centre graduation rate data.

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Graduation Rates Within Five Years

In reviewing the data for five-year graduation rates for 2022-23, Sun West results are positive for all students. The Sun West average is 92%, above the provincial average of 86%. The data for FNMI is 67%, above the provincial average, and non-FNMI is equal to the provincial average at 93%. The 2022-23 Annual Report will be the last year that Sun West graduation rates reflect combined Sun West schools and Sun West Distance Learning Centre graduation rate data.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the Provincial Education Plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the *Framework for the Provincial Education Plan 2020-2030* goal: I am learning what I need for my future. 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 their Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

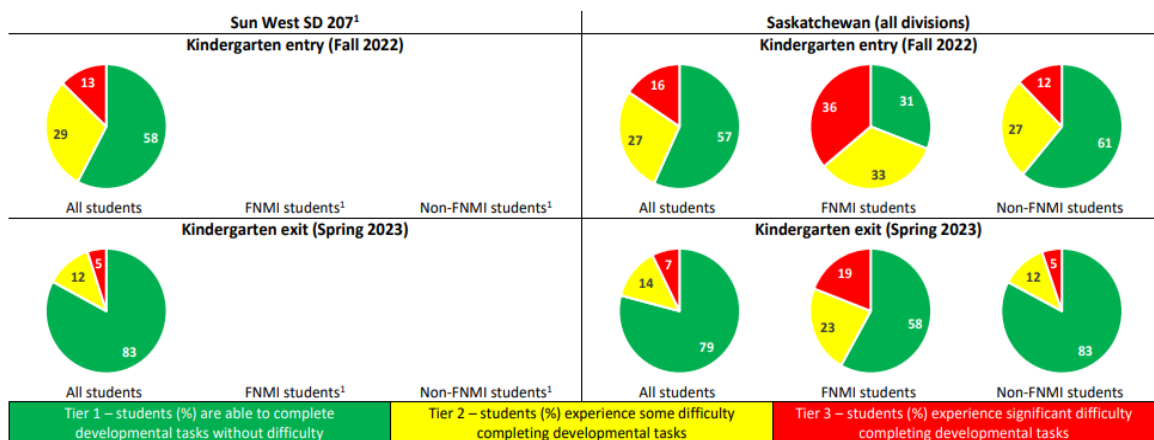
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after their 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.

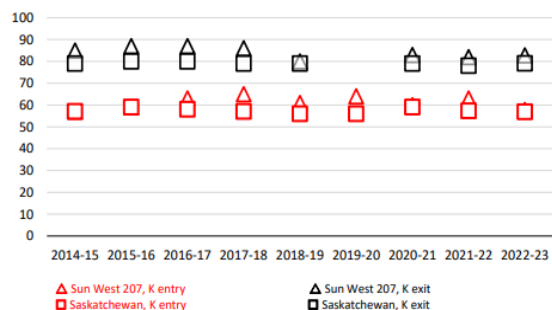
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division

and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

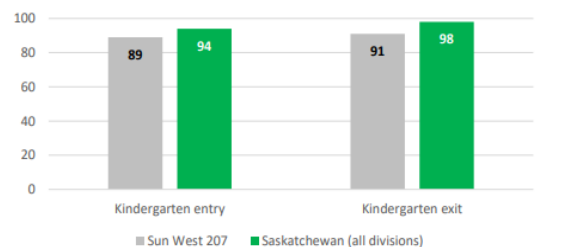


Tier 1 – students (%) are able to complete developmental tasks without difficulty
 Tier 2 – students (%) experience some difficulty completing developmental tasks
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

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



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2022-23



*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown due to too few (or no) students in at least one comparison group.

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

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

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

Sun West EYE results have remained consistent over the last six years. Typically, 58% to 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 2023 assessment indicated that 83% of Kindergarten students are exiting the program with Tier 1 abilities. This is also consistent with our divisional data for the last six years, where exit scores ranged from 81% to 83%. Again, this is consistent with the provincial data for non-FNMI students.

To increase the number of Tier 1 Kindergarten students, Sun West continues 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, which 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. Moreover, Sun West continues to retain a strong partnership with the Early Childhood Intervention Program (ECIP), which provides specialized services to families of young children between birth and school entry who are either at risk for, have a diagnosis of, or exhibit developmental delay.

Sun West continues to focus on developing knowledge and experience with the early years teachers. Starting in this current school year, Sun West created an Early Years Literacy Consultant position. The Early Years Literacy Consultant role included:

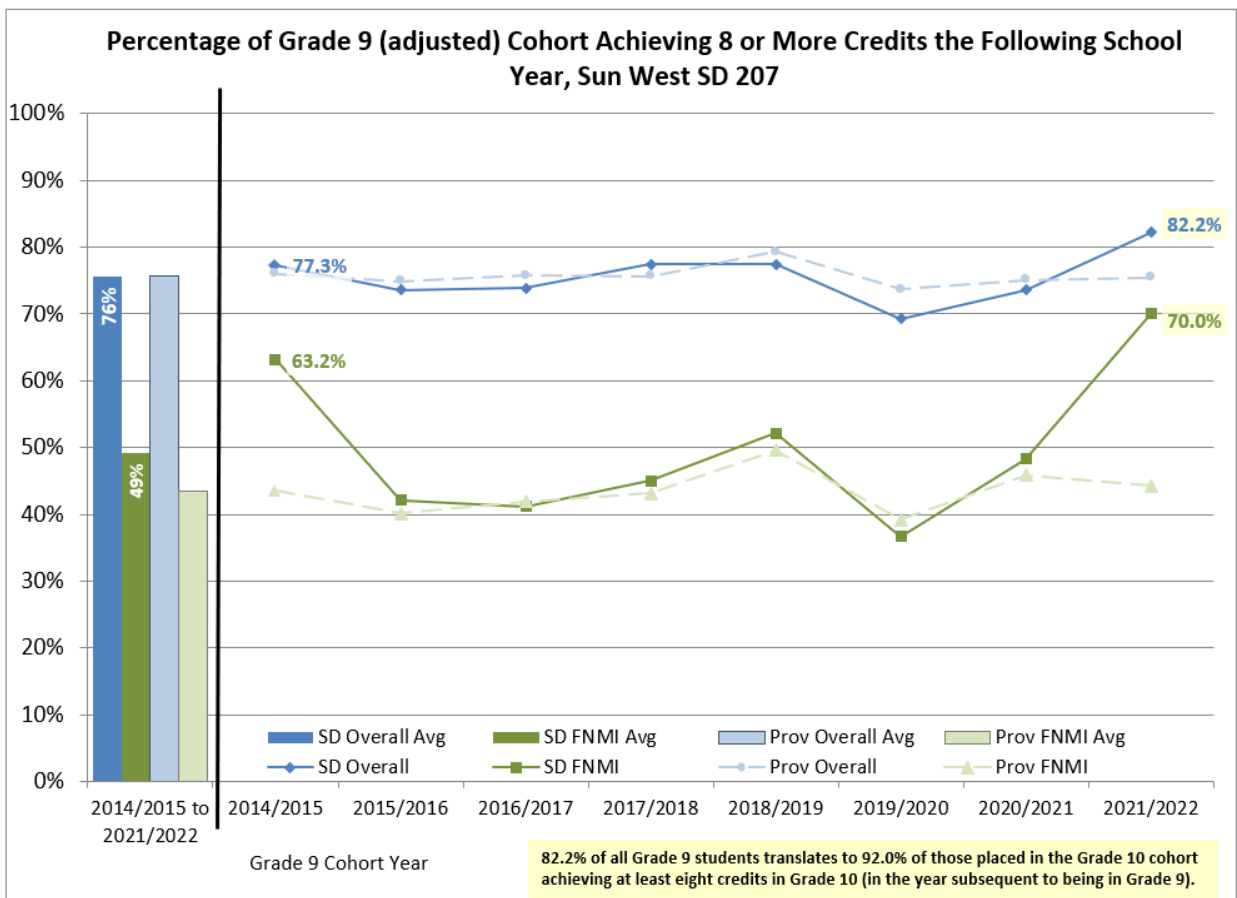
1. Co-teaching, modeling, mentoring, and providing instructional support in early years classrooms.
2. Supporting structured literacy development and implementation in collaboration with the Literacy Consultant.
3. Providing support in the development and implementation of personalized goals.
4. Providing support for authentic parent engagement practices.
5. Developing and leading Collect-Interpret-Apply (CIA) professional development.

Furthermore, Sun West recently included an early learning focus with the newest Operational Superintendent position, whose duties will include overseeing Early Learning programming, assessment and education.

Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This section shows how well Grade 9 Sun West 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, 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, 2023

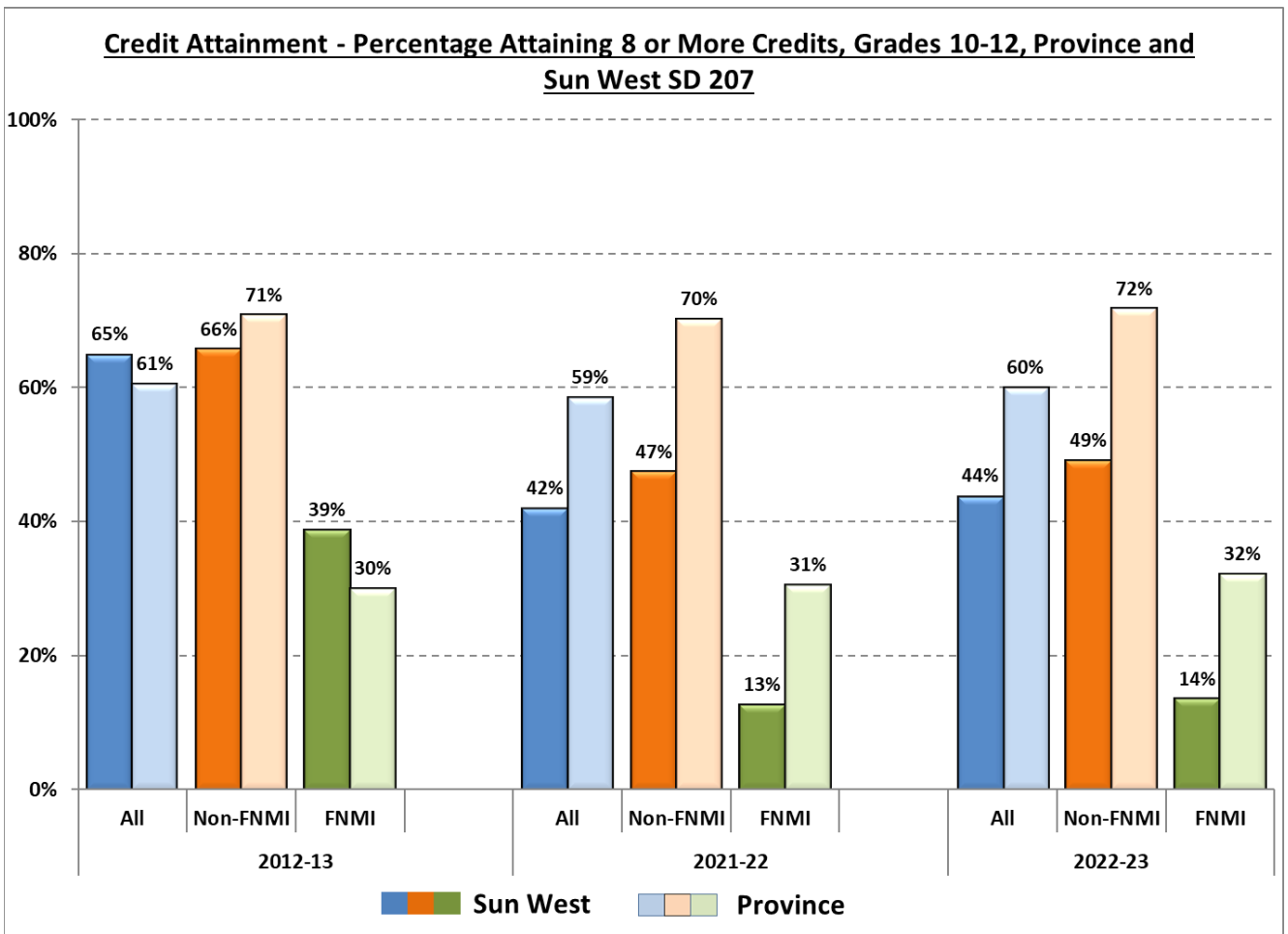
Analysis of Results – Grade 9 to 10 Transition

In reviewing Sun West data over the eight years displayed, the results show division students achieving eight or more credits at a very similar rate to the provincial averages. The 2022-22, Sun West overall average was 82.2%, which was more than 5 percentage points above the provincial average. The eight-year average for Sun West is equivalent to the eight-year provincial average of 76%. The data for FNMI students in Sun West shows an improvement of over 30% since 2019-20, which is more than 25% above the 2021-22 provincial average for this group of students.

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Credit Attainment

In the 2022-23 school year, the percentage of Grades 10 to 12 students obtaining eight or more credits per year increased by 2% as compared to the 2021-22 results but remains 16% lower than the provincial average. This trend is being examined at 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 former 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 2022-23, Sun West experienced an overall decrease of 17 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 decreased by 29 from 223 students in the 2021-22 school year to 194 students in 2022-23. During the same period, the number of English as an Additional Language students decreased by 49 students, while the number of self-identified First Nations, Métis and Inuit students decreased by 11.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	305	361	375	343	353
1	375	338	399	440	393
2	387	381	362	417	428
3	376	387	400	357	422
4	390	384	397	397	360
5	404	399	395	403	399
6	367	416	429	414	412
7	377	385	424	435	402
8	366	391	409	462	434
9	344	366	394	373	422
10	392	388	394	403	398
11	398	400	479	425	420
12	838	957	1,095	1,134	1,143
Total	5,319	5,553	5,952	6,003	5,986
PreK	79	80	80	84	84

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	31	36	50	50	45
	4 to 6	44	47	50	48	52
	7 to 9	48	63	69	60	62
	10 to 12	148	216	259	293	281
	Total	271	362	428	451	440
English as an Additional Language	1 to 3	158	142	143	162	141
	4 to 6	144	140	144	126	117
	7 to 9	116	114	102	90	94
	10 to 12	62	75	67	57	34
	Total	480	471	456	435	386

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2023

Staff

Job Category	FTEs
Classroom teachers	324.7
Principals, vice-principals	26.1
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	232.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	14.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	52.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	112.3
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	769.3

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: Sun West School Division, Human Resources 2023

Senior Management Team

In 2022-23, under the leadership of the Director of Education/CEO, Sun West’s senior leadership team included five educational Superintendents and one Assistant Superintendent. There were changes in January 2023, when one Superintendent retired, and in June, when two Superintendents and the Assistant Superintendent left the division. By the beginning of August 2023, five education Superintendents were again in place. There also continues to be a Superintendent of Business as well as Managers of Business, Human Resources, Transportation, Facilities, Information Technology and an Executive Assistant. Superintendents had assigned areas of responsibility such as student support services, curriculum and assessment, distance learning and school operations. The team supported and provided professional guidance to division level personnel, managers, supervisors, school-based administrators, teachers, consultants, student support services personnel, educational assistants, librarians and administrative assistants. Division level managers provide support and leadership for the

transportation, information technology, business, human resources and facilities personnel.
The Senior Management Team consists of:

Director of Education/Chief Executive Officer

Vicki Moore

Superintendent of Business

Ryan Smith

Superintendent of Schools, Curriculum, Instruction and Assessment

Kelli Boklaschuk (until June 2023)

Superintendent of Learning

Kim Hobbs (started August 2023)

Superintendent of Schools, Partnerships and Instructional Technology

Darren Gasper (until June 2023, seconded to provincial government to transition Sun West DLC into Saskatchewan Distance Learning Corporation starting in January 2023).

Superintendent of Schools and Student Support Services

Carole Butcher (retired in January 2023)

Superintendent of Student Support Services

Meaghan Friedrich (started August 2023)

Superintendents of School Operations

Kim Fick

Blain Hilbig

Chris Oscar (started in August 2023)

Assistant Superintendent of School Operations

Jill Long (until June 2023)

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	2022-23 Cost
Beechy School		Boiler installation and Ventilation Upgrade	\$190,000
Kyle Composite School		Roof Replacement	\$205,000
Kyle Composite School		Major renovation and demolition	\$507,000
Outlook Elementary School		Roof replacement	\$391,000
Total			\$1,293,000

- Sun West has 42 schools located in 19 communities and 18 Hutterite Colony schools. The average school building is 57 years old. The oldest school is 69 years old and the newest is 34 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

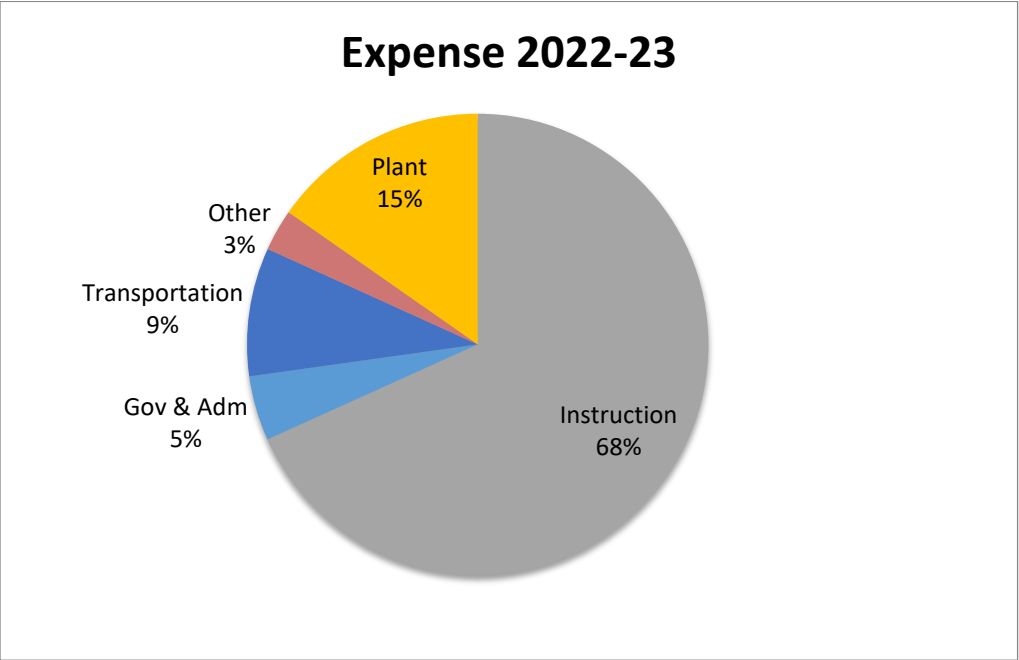
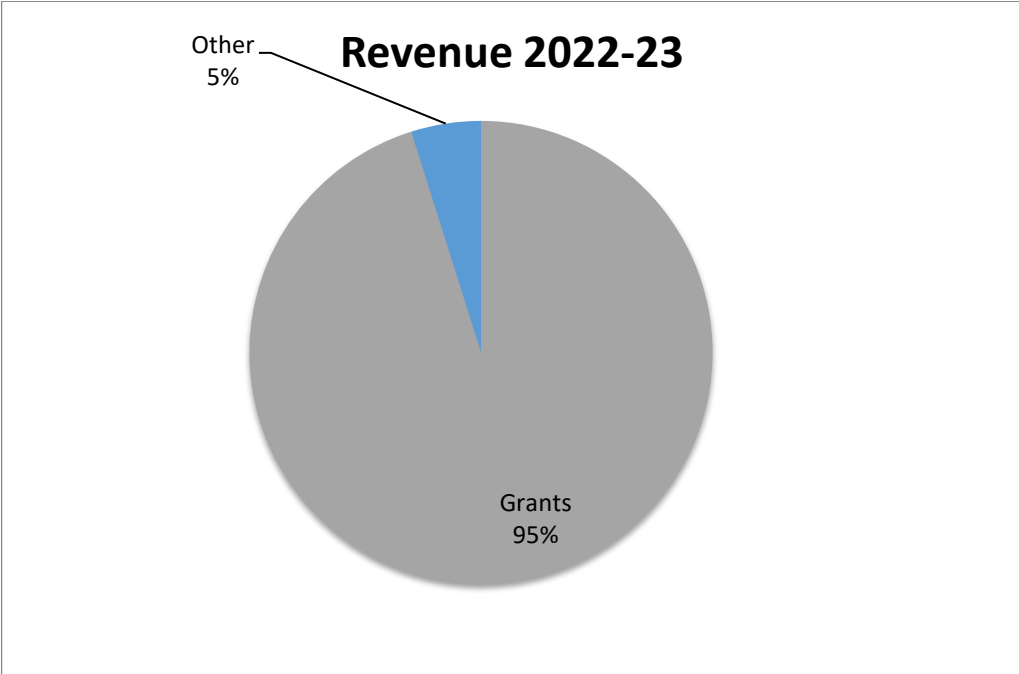
Much of the Sun West School Division is rural, so a significant number of students are transported by school buses. Some students within the town of Kindersley are also transported by school buses, due to factors including distance, needs for accommodations, and Prekindergarten.

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. Sun West 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)	2093
In-town students transported (not included in above)	250
Students transported by parents/guardians (reimbursed allowance)	9
Students transported requiring special needs	5
Prekindergarten students transported	26
Number of buses	142
Number of bus routes	101
Kilometers travelled daily (does not include special event trips)	19536
Kilometers per year travelled on school trips daily	N/A

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	67,569,438	71,196,951	66,420,996	3,627,513	5%	1
Tuition and Related Fees	500,000	328,914	456,777	(171,086)	-34%	2
School Generated Funds	1,300,000	1,532,000	1,240,561	232,000	18%	3
Complementary Services	353,838	353,838	350,112	-	0%	
External Services	170,144	435,035	253,941	264,891	156%	4
Other	709,010	998,968	806,697	289,958	41%	5
Total Revenues	70,602,430	74,845,706	69,529,084	4,243,276	6%	
EXPENSES						
Governance	357,056	393,404	369,596	36,348	10%	6
Administration	2,806,535	3,122,183	3,051,956	315,648	11%	7
Instruction	50,829,939	52,855,821	50,767,182	2,025,882	4%	
Plant	10,928,191	11,845,715	11,258,536	917,524	8%	8
Transportation	7,263,740	6,970,795	6,709,763	(292,945)	-4%	
Tuition and Related Fees	94,826	132,081	93,901	37,255	39%	9
School Generated Funds	1,300,000	1,560,796	1,289,294	260,796	20%	10
Complementary Services	353,838	342,747	333,063	(11,091)	-3%	
External Services	170,144	221,419	253,941	51,275	30%	11
Other Expenses	2,620	2,772	2,741	152	6%	12
Total Expenses	74,106,889	77,447,733	74,129,973	3,340,844	5%	
Surplus (Deficit) for the Year	(3,504,459)	(2,602,027)	(4,600,889)			

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

Note	Explanation
1	Revenue received for the Kyle Composite School renovation project and an increase for CommunityNet.
2	Under budget due to the acquisition of the Sun West Distance Learning by the SaskDLC.
3	Over budget due to fundraising activities higher than anticipated.
4	Over budget due to a grant for the Early Years Resource Center development and reclassification of Drivers Education Program.
5	Over budget due to increased investment income earned from higher interest rates.
6	Over budget due to increase in in-person board meetings.
7	Over budget due to minor renovations and furniture purchases.
8	Higher spending on preventative maintenance and renewal than anticipated in budget.
9	Over budget due to increased number of students attending out-of-province schools.
10	Over budget due to increased volume of school activities.
11	Over budget due to the reclassification of Drivers Education Program to External Services.
12	Bank service charges were more than anticipated in the budget.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Whitfield, Michele	15,967	3,997	-	1,017	-	2,519	23,500
Lytle, Susan	10,792	2,366	-	1,017	-	2,190	16,365
Itterman, Karen	19,312	3,458	-	1,017	4,434	2,863	31,084
Griffith, Ruth	16,192	3,915	-	1,113	2,084	2,913	26,217
Brummund, Michelle	10,912	2,194	-	1,017	3,123	2,166	19,412
Collins, John	27,253	5,558	-	1,017	5,465	2,710	42,003
Morrow, Cathy	19,522	2,180	-	1,113	1,637	4,032	28,484
Sander, Scott	14,842	2,995	-	1,017	5,726	2,348	26,928
Nisbet, Cara	8,653	480	-	1,017	-	2,143	12,293

Personal Services

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

Name	Amount
ADAIR, DONNA	52,432
ADAMS, DANA	93,257
ADNAM, DAVID	89,939
ADNAM, STEVEN	94,671
AITKEN, CAMERON	92,464
AKRE, TARA	61,650
AMEWOTOWU, CARA	104,607
ANDERSON, BRENDA	105,753
ANDERSON, DARREN	67,484
ANDREW, MICHELLE	62,050
ANDREW, SHANIA	56,681
ARGUE, DEREK	87,082
ARNAL, AMY	70,155
ARNTSEN, CARISSA	74,774
AYERS, SHELBY	71,951
BAILEY, GARRETT	88,529

Name	Amount
BALATINSAYO, ALDRIN	51,246
BALLEK, NATALIE	133,351
BANG, JENA-LEA	101,286
BARON, JOSHUA	59,638
BARTSCH, LUCAS	70,904
BAUML, SHAYE	66,706
BAYDA, TAELORE	70,961
BEATTIE, LORI	56,691
BECHTOLD, ELISABETH	63,736
BECKER, STACY	109,358
BENNETT, MILES	58,313
BEREZOWSKI, PAULA	97,160
BEREZOWSKI, RICHARD	96,705
BERGERMAN, DANA	96,647
BIBERDORF, AARON	124,119
BILLETT, CHELSEA	76,322

Name	Amount
BLOCK,FERN	101,600
BLOOMFIELD,JONATHAN	76,944
BOKITCH,ALLISON	127,101
BOKLASCHUK,KELLI	154,707
BOURASSA,AARON	76,691
BOYD,KRISTIN	67,944
BRITNELL,SHAUNDA	61,387
BROWN,ASHLEY	54,588
BROWN,LAURA-LEE	101,888
BUCKO,EUGENE	97,754
BULGIS,BRYCE	74,041
BURKELL,ALANNA	81,513
BUSTILLO,NICOLE	87,670
BUTCHER,CAROLE	78,840
BUTCHER,DEREK	80,656
BYERS,LINDSEY	71,283
CALKINS,DANINE	90,524
CALVERT,PENELOPE	111,514
CAMERON,MASON	61,613
CARLSON,KENT	96,987
CHAMBERS,JASON	81,571
CHAMBERS,REBECCA	89,673
CHARNETSKI,MELANIE	79,897
CHUPIK,NATALIE	110,396
CLARK,JANA	92,768
CLARK,MOLLY	84,664
CLARKE,ASHLEY	96,637
COCHRAN,NATASHA	110,777
COCKERILL-NATTRASS,MELANIE	96,782
COLES,ADINA	97,031
COPELAND,BRIDGET	65,219
CORDES,ELENA	94,556
COWELL,JAMIE	87,442
CUMMINGS,LESLIE	63,552
DAHL,LIZA	74,898
DANSEREAU,CHARLENE	71,307
DANSKIN,ANTHONY	84,022
DANZ,JOERG	92,512
DARROCH,TAYLOR	68,178
DAVEY,JENNIFER	73,855

Name	Amount
DAVEY,JOEL	55,734
DAVIDSON,AMELIA	96,707
DAVIS,CRYSTAL	97,201
de CAUX,DAKOTA	88,333
de HUBER,ALLISON	89,834
DELORME,CASSANDRA	82,293
DENNING,BRIANNE	86,809
DIEDRICH,RAEANNE	92,275
DIEMERT,SHAUNESY	60,413
DIEMERT,TAMMY	51,310
DIMITROFF,MIKALA	66,207
DIMITROFF,SHANNON	92,940
DINGLE,ELI	104,121
DINGLE,MORGAN	97,607
DINSMORE,BRETT	83,699
DOLL,DEREK	92,158
DOWS,ANDREA	56,258
DOWS,KENNETH	97,060
DRURY,TREVOR	92,577
DUBASOV,BECKY	95,395
DUCHESNE,KARLA	96,648
DUDAS,JACLYN	93,313
DULEY,NICOLE	67,661
DYRLAND,CAROL	66,768
ECKSTEIN,SHELLY	63,979
EDGAR,TREVOR	96,923
EDWARDS,JOELL	91,152
ELDER,KIRSTEN	75,360
ELLIOTT,KAIDREE	63,274
ELLIS,TANYA	92,729
EMPEY,CAROLINE	66,678
EPP,REBECCA	92,254
EPP,TERENCE	92,158
EPP,TONI-ANN	71,035
EVANS,JAIDEN	68,245
FEDYK,KERRILEE	65,554
FEDYK,MIKE	90,675
FICK,KIMBERLY	154,588
FISCHER,DARLA	51,615
FLYNN,AMY	66,458

Name	Amount
FOLLENSBEE,SHELLEY	93,543
FOSTER,JESSICA	74,399
FRAME,ALECIA	77,159
FRANCIS,MACKENZIE	63,723
FRIEDRICK,MEAGHAN	135,664
FRIESEN,VANESSA	68,557
FROESE,KIMBERLY	96,900
FRY,TESSA	80,600
FULLERTON,JACEY	78,772
FULTON,BROOKLYN	90,983
GALAY,MELISSA	69,360
GANZERT,JESSICA	81,641
GASPER,DARREN	197,189
GASPER,DOUGLAS	61,258
GEORGE,SHAUNA	97,121
GEORGET,TANYA	92,315
GERMAN,TAMMY	104,060
GIBBONS,KATILYN	113,295
GLASS,CHERYL	66,665
GLENCROSS,KELSEA	98,239
GOSSELIN,CAROLYN	92,158
GOWEN,CORY	100,883
GRAHAM,ALEXANDRA	79,438
GRAHAM,JANICE	97,032
GRANDE,LISA	92,463
GRASBY	
SAWATZKY,PAMELA	97,055
GRASSING,LAURA	92,829
GRAY,TRICIA	65,540
GREENE,MEAGHAN	92,591
GRESCHNER,ASHLEY	96,662
GUEBERT,PHILIP	85,819
GUILLET,DARREN	72,507
HAAS,LINDA	93,061
HABERMEHL,SHERRI	54,706
HADDEN,STEPHEN	99,524
HALL,KATIE	72,839
HALL,TERRY	110,074
HANSEN,TAWNA	92,688
HARRINGTON,KANDICE	122,442
HARRISON,RENEE	102,139

Name	Amount
HAUGEN,KIMBERLY	92,158
HAYES,CLINTON	97,730
HAYES,TEANA	100,933
HEATH,KURTIS	114,733
HEATH,LEANNE	94,101
HEATHERINGTON,NOVALEE	57,915
HERBERT,BRETT	82,968
HERMAN,LISA	95,043
HERREM,NATHAN	89,124
HERTZ,PATRICIA	101,429
HESLIP,MAKAYLA	61,199
HEY,LEIA	117,930
HILBIG,BLAIN	155,311
HINGSTON,MELISSA	97,005
HINTZ,LEANNE	58,509
HINTZE,KARI	93,371
HOBBS,KIMBERLEY	131,954
HOFER,JAMES	84,022
HOLDEN,PATRICIA	102,328
HOLMES,LONNY	54,437
HOLT,LAURA	97,801
HOM,TIMOTHY	98,088
HOPKINS,COURTNEY	81,578
HOULT,MICHAEL	98,846
HRBACHEK,CRYSTAL	123,887
HRITZUK,KARRIE	101,182
HUTCHISON,KYLE	72,507
HYND,MELISSA	97,189
IVES,STEPHANIE	96,258
JAMES,JODI-LEE	87,179
JAMES,REBECCA	88,238
JAMIESON,DANIELLE	122,081
JAMIESON,JOHNATHON	119,242
JEANCART,RENEE	79,404
JOHNSON,AMANDA	71,333
JOHNSON,ANGYLLA	97,025
JOHNSON,CRYSTAL	105,919
JOHNSON,KIMBERLY	92,158
JOHNSON,LINDSAY	92,184
JOHNSON,ROY	92,546

Name	Amount
JOHNSON,RYAN	128,775
JOHNSTON,BRIAN	96,393
KAHOVEC,JANELLE	98,155
KAPINIAK,CAROLIN	92,881
KAPUSTINSKY,ALICIA	88,773
KELMAN,CHERYL	101,666
KERPAN,MELANIE	90,011
KERSTEN,MIKAYLA	64,866
KILLOH,PAULETTE	93,428
KING,LISA	115,054
KINGWELL,JEFFREY	98,830
KLASSEN,BRET	57,189
KLASSEN,DOUGLAS	92,158
KLASSEN,LINDA	77,220
KOHNKE,KAELA	59,489
KOPECK,CHAYSE	65,488
KORCHINSKI,DAVID	77,988
KOROLIS,HENRIETTA	85,937
KRAHN,CHARLENE	104,914
KRAHN,GEORGE	91,457
KRAWCHUK,KENDALL	65,069
KURULAK,WILMA	104,914
LABELLE,SYDNEY	58,000
LANDER,MELISSA	113,045
LANGEN,EMILY	57,310
LARWOOD,BRENT	102,457
LeBLANC,ROBERT	97,612
LEE-KLAASSEN,MICHELLE	84,956
LEHMAN,TANNIS	99,259
LEHMAN,TAVIS	87,195
LEHMKUHL,RHEANNE	102,621
LEHNERT,TANYA	104,839
LEITH,MICHELLE	127,101
LENGERT,PATRICK	66,963
LEWIS,VANESSA	114,138
LIBKE,SHANNON	93,439
LITZENBERGER,HAROLD	84,021
LOKEN,JENNIFER	99,712
LONG,JILL	114,819
LONGMIRE,CELENE	97,189

Name	Amount
LOW,ARLENE	111,110
LOW,JASON	121,189
LOWE,JAMES	105,939
LUTZ,ALEXANDRA	99,548
LYONS,LEANNE	74,079
MacDONALD,ALYSA	78,601
MACDONALD,ELIZABETH	54,590
MAHONEY,LESLEY	103,217
MAKI,RODNEY	92,484
MARCHANT,HEIDI	113,915
MARSH,DANIEL	69,141
MARTENS,NIKKI	79,614
MASTEL,KEVIN	108,275
MASTEL,PAMELA	84,087
MATRO,MARY ANN AGNES	65,540
McCONNELL,KAREN	93,378
McDONALD,CAROLYN	91,332
McDONALD,PATRICIA	107,496
MCINNES,MAGAN	81,181
MCJANNET,CORRENE	100,531
McKENNEY,DEANNE	112,343
McKINLEY,MALLORY	89,859
MCKINNON,MEGAN	62,679
McLAUHLIN,NICOLE	92,158
McLAUHLIN,TODD	88,689
McLAY,JOANIE	92,166
McMAHON,DENAYE	92,650
McPHEE,JOHN	103,710
MELLING,NADINE	133,914
MENZIES,CINDY	76,778
MILLAR,MONIQUE	76,021
MILLS,SUELLEN	63,900
MINISH,JENNELLE	80,274
MITZEL,DANA	64,851
MOFFAT,MELANIE	92,182
MOORE,AARON	91,275
MOORE,ALEISHA	84,481
MOORE,JACLYN	74,933
MOORE,VICKI	203,091
MORESIDE,SHAWNA	92,826

Name	Amount
MORRISON,LANCE	98,313
MORRISON,SHAUNA	96,758
MOSER,KELSI	82,604
MOTIER,SAMUEL	79,395
MUIR,REGAN	102,392
MURPHY,JENNIFER	92,174
MURPHY,MADISON	64,805
NADEAU,MARLOW	84,021
NAKONESHNY,REGINALD	62,979
NESS BREDY,NICHOLE	85,499
NIEMAN,DONNA	102,184
NISBET,RAYSHELLE	78,925
NORRISH,JANAYA	96,671
NOSEWORTHY,JAMES	92,382
OLIVIER,NATASHA	87,571
OLYNICK,TREVOR	60,995
OSCAR,CHRISTOPHER	141,943
OSMOND,IAN	103,127
OSTROM,ANGEL	100,435
OWENS,CARA	87,827
PADAYACHEE,KEISHA	78,448
PADBERG,ELIZABETH	93,764
PADBERG,GREG	66,257
PAPROSKI,GARY	105,718
PEARDON,SHANNON	75,561
PENNINGTON,VALERIE	50,288
PERKINS,JASON	63,058
PETERSON,MITCHELL	69,342
PETTERSON,KARA	87,758
PHILLIPS,BRIE	68,557
PHILLIPS,HEATHER	108,501
PIHACH,EDWARD	54,456
PINCEMIN,ERIN	117,952
POLETZ,ANDREA	78,982
POLETZ,LINDA	112,343
POLOWICK,JODY	69,138
POTRATZ,SONDRA	56,258
PRENTICE,NICOLE	58,299
PROUSE,MACKENZIE	64,058
REECE,MICHAEL	72,339

Name	Amount
REICHERT,TAMI	89,373
RETTGER,CATHERINE	92,302
RETTGER,KIMBERELY	50,900
REWERTS,COLLEEN	63,058
REYES,TEAGAN	55,016
ROBERTS,CORRA-LYNN	69,898
ROBERTSON,KATRINA	93,972
ROBSON GILCHRIST,CARLY	97,682
RODDAM,ALISON	77,212
ROSS,AMANDA	65,063
ROSS,JESSICA	92,116
ROSS,ROBERT	82,051
ROUSE,CLAYTON	83,938
RUSSELL,SEAN	62,130
RUTEN,NATHAN	94,969
RUTEN,WENDY	71,845
RYAN-DOBBIN,MAUREEN	75,751
SAATHOFF,RHONDA	127,101
SAKUNDIAK,LINDSAY	72,954
SAKUNDIAK,MITCHELL	51,457
SALYN,GREGORY	60,519
SAMPSON,KRISTIN	96,708
SAMUEL,CHASE	74,178
SAMUELS- HOUSTON,SAUDIA	131,161
SARADA,SHELDON	92,166
SCHLOSSER,KATIE	83,665
SCHMALTZ,PAMELA	100,435
SCHNEIDER,ACACIA	61,265
SCHNEIDER,TATUM	89,150
SCHULTZ,MONIKA	102,380
SCHURMAN,CHELSEA	59,926
SCHUTTE,YOLANDI	54,398
SCHWARTZ,NIKKI	61,427
SIEMENS,JESSE	74,124
SIMONSON,KARIN	84,284
SIMPSON,SHELBY	60,290
SINGER,JENNIFER	92,158
SIROSKI,BRENNA	78,798
SLOBODA,MAUREEN	112,343
SLOCOMBE,LAURIE	102,139

Name	Amount
SMITH,BRENNAN	64,859
SMITH,KAILYN	77,739
SMITH,RYAN	173,609
SMITH,STEPHANIE	71,857
SOBKOWICZ,KIM	115,749
SOBKOWICZ,KIMBERLY	58,484
SOFKO,HANNAH	55,738
SOPCZAK,JEFFREY	92,759
SPARKS,ANGELA	103,387
STALWICK,GARY	58,114
STEIN,REBECCA	86,543
STENKO,CANDACE	61,739
STENSON,SAMARA	60,977
STEPHENSON,SHANNON	105,126
STINSON,PAUL	81,729
SWAN,ERIN	56,867
SWAN,L. ERIN	77,193
TELFER,PATRICK	96,678
THEEDE,ELLYSE	99,480
THEORET,KEITH	107,186
THIESSEN,RYAN	97,025
THOMPSON,COURTNEY	64,058
THOMSON,CINDY	123,968
THORSTAD,DARLA	117,843
THURINGER,STEPHEN	64,672
TOEWS,KIRA	70,485
TOLLEFSON,MARK	75,071
TORRANCE,SARAH	73,390
TORWALT- LAWRENCE,RENEE	92,467
TRIFFO,NICOLE	92,158
TRYTTEN,ERIN	83,997
TULP,CINDY	102,192
TULP,LLOYD	96,392
UHRICH,TRACEY	119,883
VALLIERE,KRYSTLE	94,613

Name	Amount
VANTHUYNE,CRAIG	121,718
VANTHUYNE,DEAVIN	93,615
VARTY,LINDA	100,933
VAVRA,DANIELLE	96,637
VRINTEN,GARY	96,148
WALDE,DEREK	65,174
WALDNER,MARCY	96,637
WALKER MOREY,CHANTAL	96,878
WALKER,JAMES	107,362
WALKER,JANINE	74,261
WALL,JESSICA	81,530
WALTERS,KOLIN	92,200
WALZAK,TRACEY	83,025
WARD,AILEEN	96,686
WARD,KRISTIN	80,628
WARREN,JANET	92,174
WATTERODT,TREENA	53,853
WEBER,DANIEL	104,737
WEBER,JAIMES	50,810
WHITELL,DIEDRA	85,300
WILLIAMS,SHEENA	72,131
WILLNER,KARIELLE	93,206
WILLNER,LAURA	93,363
WILSON,BRANTT	65,666
WILYMAN,JOELY	63,761
WINTONYK,MITCHELL	96,893
WRIGHT,ROSS	111,016
YAUSIE THOMPSON,AMBER	96,671
ZAGORUY,JACQUELINE	92,158
ZEREBESKI WALTERS,CONNIE	92,187
ZERR,ALANNA	81,174
ZHAO,AMY	81,395
ZUMMACK,MICHAEL	127,101

Supplier Payments

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

Name	Amount
101201288 SASKATCHEWAN LTD. 0/A TAM MOTORS	\$ 53,835
1080 ARCHITECTURE, PLANNING & INTERIORS	701,333
AON CANADA INC.- T57048C	693,294
APPLE CANADA INC	463,253
AVI-SPL CANADA LTD.	126,525
BANK OF MONTREAL MASTERCARD	453,026
BEEPLUS WORKPLACE SOLUTIONS	136,773
BROADWAY MILLWORK & CONSTRUCTION LTD.	92,209
CDW CANADA CORPORATION	105,376
CENTRAL PLAINS CO-OP	54,605
CHARTER TELECOM INC	81,943
CHOICE ELECTRICAL SUPPLY	84,413
CONCENTRA EQUIPMENT FINANCE	78,119
CP DISTRIBUTORS LTD.	189,999
DIAMOND INTERNATIONAL TRUCKS LTD.	434,826
EECOL ELECTRIC CORPORATION	77,954
EMCO CORPORATION	155,250
FEDERATED CO- OPERATIVES LTD.	1,278,504
FLYNN CANADA LTD.	735,308
GASPER, LORI	71,069
HBI OFFICE PLUS INC	122,315

Name	Amount
HEWLETT-PACKARD FINANCIAL SVCS	77,840
INLAND AUDIO VISUAL	62,291
INSIGHT CANADA INC.	992,087
INTELLIMEDIA LP	59,844
J.O.B. HEATING & AIR CONDITIONING	1,158,390
MCS COMMUNITY DEVELOPMENT	141,510
MIKKELSEN COWARD & CO. LTD.	236,522
MILLSAP FUEL DISTRIBUTORS LTD.	115,555
MONOLITH TECHNOLOGY GROUP INC.	99,002
MUNICIPAL EMPLOYEES PENSION PLAN	1,247,824
ON THE WALL CONSTRUCTION	65,905
PINNACLE DISTRIBUTION INC.	261,280
PRAIRIE ROSE SCHOOL DIVISION #8	100,470
R & D COMMERCIAL INTERIORS	166,360
RACK PETROLEUM LTD	105,445
RBC ROYAL BANK OF CANADA	256,698
RECEIVER GENERAL FOR CANADA	3,040,391
RMIS ENGINEERING	119,813
S.F. SCOTT MFG CO LTD.	73,819
SASKTEL	163,021
SASKENERGY	525,968

Name	Amount
SASKPOWER	844,479
SASKATCHEWAN WORKERS' COMPENSATION BOARD	147,861
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	103,656
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION EMPLOYEE BENEFITS PLAN	827,192
SGI	138,104

Name	Amount
SOFTCHOICE LP	69,779
SOFTWARE4SCHOOLS.CA	72,210
ST. JOHN'S MUSIC	73,664
SYNOVIA SOLUTIONS, LLC	63,976
TOSHIBA BUSINESS SOLUTIONS	211,075
TRADE WEST EQUIPMENT LTD.	52,148
VIPOND INC.	50,538
WESTERN CANADA BUS	858,379

Other Expenditures

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

Name	Amount
CUPE 4802	166,423
MUNICIPAL EMPLOYEES PENSION PLAN	1,247,824
RECEIVER GENERAL OF CANADA	11,255,817
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION EMPLOYEE BENEFITS PLAN	390,196

Name	Amount
SASKATCHEWAN TEACHERS FEDERATION	4,176,149
TEACHERS SUPERANNUATION COMMISSION	64,689

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, 2023

Ryan Smith	Rhonda Saathoff	Jamie Cowell
Superintendent of Business	Business Manager	Business Supervisor

CHBB Chartered Professional Accountants
Auditor

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

Saskatchewan 



SUN WEST
SCHOOL DIVISION

Box 700 • Rosetown, Saskatchewan Canada • S0L 2V0
Phone: 306-882-2677 • Fax: 306-882-3366
www.sunwestsd.ca 1-866-375-2677

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

Director of Education

Superintendent of Business

November 28, 2023

Partners

117 – 1st Avenue W – PO Box 1507
KINDERSLEY, SK S0L 1S0

A.R. Bertoia, B.Comm., CPA, CA*
K.L. Blanchette, B.Comm., CPA, CA*
A.E. Bower, BBA, CPA, CA*

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, 2023, 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, 2023, 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.

A handwritten signature in black ink, consisting of the letters 'CHBB' in a stylized, cursive font. The signature is enclosed within a large, sweeping, handwritten flourish that starts under the 'C' and ends under the 'B's.

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 28, 2023

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	14,648,905	15,217,892
Accounts Receivable (Note 7)	442,490	310,449
Portfolio Investments (Note 3)	79,071	78,786
Total Financial Assets	15,170,466	15,607,127
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	419,800	358,449
Liability for Employee Future Benefits (Note 5)	857,500	834,200
Deferred Revenue (Note 9)	381,592	315,065
Total Liabilities	1,658,892	1,507,714
Net Financial Assets	13,511,574	14,099,413
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	47,056,990	49,085,567
Inventory of Supplies Held for Consumption	243,627	208,912
Prepaid Expenses	377,804	398,130
Total Non-Financial Assets	47,678,421	49,692,609
Accumulated Surplus (Note 12)	61,189,995	63,792,022

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

Approved by the Board:



Chairperson



Chief Financial Officer

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Grants	67,569,438	71,196,951	66,420,996
Tuition and Related Fees	500,000	328,914	456,777
School Generated Funds	1,300,000	1,532,000	1,240,561
Complementary Services (Note 10)	353,838	353,838	350,112
External Services (Note 11)	170,144	435,035	253,941
Other	709,010	998,968	806,697
Total Revenues (Schedule A)	70,602,430	74,845,706	69,529,084
EXPENSES			
Governance	357,056	393,404	369,596
Administration	2,806,535	3,122,183	3,051,956
Instruction	50,829,939	52,855,821	50,767,182
Plant Operation & Maintenance	10,928,191	11,845,715	11,258,536
Student Transportation	7,263,740	6,970,795	6,709,763
Tuition and Related Fees	94,826	132,081	93,901
School Generated Funds	1,300,000	1,560,796	1,289,294
Complementary Services (Note 10)	353,838	342,747	333,063
External Services (Note 11)	170,144	221,419	253,941
Other	2,620	2,772	2,741
Total Expenses (Schedule B)	74,106,889	77,447,733	74,129,973
Operating Deficit for the Year	(3,504,459)	(2,602,027)	(4,600,889)
Accumulated Surplus from Operations, Beginning of Year	63,792,022	63,792,022	68,392,911
Accumulated Surplus from Operations, End of Year	60,287,563	61,189,995	63,792,022

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, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	14,099,413	14,099,413	16,226,486
Changes During the Year			
Operating Deficit, for the Year	(3,504,459)	(2,602,027)	(4,600,889)
Acquisition of Tangible Capital Assets (Schedule C)	(1,285,000)	(2,218,928)	(1,918,714)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	60,406	44,279
Net Gain on Disposal of Capital Assets (Schedule C)	-	(50,198)	(44,279)
Amortization of Tangible Capital Assets (Schedule C)	4,389,059	4,237,297	4,445,868
Net Acquisition of Inventory of Supplies Held for Consumption	-	(34,715)	62,953
Net Change in Other Non-Financial Assets	50,400	20,326	(116,291)
Change in Net Financial Assets	(350,000)	(587,839)	(2,127,073)
Net Financial Assets, End of Year	13,749,413	13,511,574	14,099,413

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, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,602,027)	(4,600,889)
Add Non-Cash Items Included in Deficit (Schedule D)	4,187,099	4,401,589
Net Change in Non-Cash Operating Activities (Schedule E)	4,748	(3,784)
Cash Provided by (Used in) Operating Activities	1,589,820	(203,084)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,218,928)	(1,918,714)
Proceeds on Disposal of Tangible Capital Assets	60,406	44,279
Cash Used in Capital Activities	(2,158,522)	(1,874,435)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(285)	(61)
Cash Used in Investing Activities	(285)	(61)
DECREASE IN CASH AND CASH EQUIVALENTS	(568,987)	(2,077,580)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,217,892	17,295,472
CASH AND CASH EQUIVALENTS, END OF YEAR	14,648,905	15,217,892

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$ (Note 13)	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	64,918,561	65,174,329	64,116,026
Operating Grant PMR	1,693,620	1,540,710	1,693,620
Other Ministry Grants	507,113	1,184,748	252,230
Total Ministry Grants	67,119,294	67,899,787	66,061,876
Other Provincial Grants	350,144	197,164	209,120
Grants from Others	-	100,000	150,000
Total Operating Grants	67,469,438	68,196,951	66,420,996
Capital Grants			
Ministry of Education Capital Grants	-	3,000,000	-
Other Capital Grants	100,000	-	-
Total Capital Grants	100,000	3,000,000	-
Total Grants	67,569,438	71,196,951	66,420,996
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	1,207	-
Total Tuition Fees	-	1,207	-
Other Related Fees	500,000	327,707	456,777
Total Operating Tuition and Related Fees	500,000	328,914	456,777
Total Tuition and Related Fees Revenue	500,000	328,914	456,777
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	74,016	40,091
Total Curricular Fees	60,000	74,016	40,091
Non-Curricular Fees			
Commercial Sales - Non-GST	232,000	348,742	334,366
Fundraising	464,000	442,533	349,504
Grants and Partnerships	19,000	29,411	50,889
Students Fees	110,000	77,376	86,077
Other	415,000	559,922	379,634
Total Non-Curricular Fees	1,240,000	1,457,984	1,200,470
Total School Generated Funds Revenue	1,300,000	1,532,000	1,240,561
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	353,838	353,838	350,112
Total Operating Grants	353,838	353,838	350,112
Total Complementary Services Revenue	353,838	353,838	350,112

External Services**Operating Grants**

Ministry of Education Grants

Other Ministry Grants

Grants from Others

Total Operating Grants

-	215,000	-
170,144	220,035	253,941
170,144	435,035	253,941

Total External Services Revenue

170,144	435,035	253,941
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Other Revenue

Miscellaneous Revenue*

Sales & Rentals

Investments

Gain on Disposal of Capital Assets

537,857	424,069	621,434
39,013	16,773	12,550
132,140	507,928	128,434
-	50,198	44,279

Total Other Revenue

709,010	998,968	806,697
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TOTAL REVENUE FOR THE YEAR

70,602,430	74,845,706	69,529,084
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Miscellaneous Revenue***2023****2023****2022****Budget****Actual****Actual**

Bus Usage for Field Trips

Insurance Claims and Rebates

Partnerships

Playground Equipment

Release time for Teachers

Workers Compensation

Miscellaneous

34,350	32,668	22,764
99,858	49,368	117,904
172,799	233,083	160,299
197,650	8,491	268,271
18,000	19,226	15,975
10,000	20,723	3,006
5,200	60,510	33,215
537,857	424,069	621,434

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$ (Note 13)	\$	\$
Governance Expense			
Board Members Expense	169,981	194,476	183,567
Professional Development - Board Members	38,710	31,810	20,554
Grants to School Community Councils	46,000	44,363	46,000
Elections	500	-	-
Other Governance Expenses	101,865	122,755	119,475
Total Governance Expense	357,056	393,404	369,596
Administration Expense			
Salaries	2,229,229	2,278,652	2,270,063
Benefits	283,489	297,043	419,514
Supplies & Services	123,272	195,026	150,690
Non-Capital Furniture & Equipment	13,648	29,876	10,453
Building Operating Expenses	34,871	123,877	54,093
Communications	30,932	36,845	33,990
Travel	23,000	65,102	43,658
Professional Development	29,000	58,499	30,401
Amortization of Tangible Capital Assets	39,094	37,263	39,094
Total Administration Expense	2,806,535	3,122,183	3,051,956
Instruction Expense			
Instructional (Teacher Contract) Salaries	34,036,356	34,708,763	34,417,715
Instructional (Teacher Contract) Benefits	1,664,133	2,045,381	1,883,799
Program Support (Non-Teacher Contract) Salaries	7,720,864	7,907,435	7,238,382
Program Support (Non-Teacher Contract) Benefits	1,585,307	1,762,557	1,604,635
Instructional Aids	1,138,820	1,130,941	1,240,071
Supplies & Services	1,635,944	1,953,622	1,938,531
Non-Capital Furniture & Equipment	1,352,627	1,786,674	894,307
Communications	214,219	192,967	237,962
Travel	336,700	392,655	266,697
Professional Development	234,793	211,651	153,267
Student Related Expense	160,749	168,167	133,539
Amortization of Tangible Capital Assets	749,427	595,008	758,277
Total Instruction Expense	50,829,939	52,855,821	50,767,182

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	2,653,978	2,572,649	2,495,170
Benefits	519,752	554,551	525,211
Supplies & Services	89,352	236,628	101,175
Non-Capital Furniture & Equipment	133,000	73,509	37,054
Building Operating Expenses	4,661,876	5,514,872	5,195,914
Communications	21,000	15,401	14,232
Travel	155,000	179,323	175,616
Professional Development	30,000	27,127	10,732
Amortization of Tangible Capital Assets	2,664,233	2,667,826	2,699,560
Amortization of Tangible Capital Assets ARO	-	3,829	3,872
Total Plant Operation & Maintenance Expense	10,928,191	11,845,715	11,258,536
Student Transportation Expense			
Salaries	2,908,182	2,870,000	2,684,352
Benefits	647,677	634,014	596,418
Supplies & Services	1,727,500	1,616,950	1,518,405
Non-Capital Furniture & Equipment	647,000	554,273	643,160
Building Operating Expenses	108,013	90,786	88,827
Communications	30,200	33,300	32,963
Travel	20,000	26,819	19,095
Professional Development	20,000	6,622	11,872
Contracted Transportation	218,863	204,660	169,606
Amortization of Tangible Capital Assets	936,305	933,371	945,065
Total Student Transportation Expense	7,263,740	6,970,795	6,709,763
Tuition and Related Fees Expense			
Tuition Fees	82,900	101,211	81,975
Transportation Fees	11,926	30,870	11,926
Total Tuition and Related Fees Expense	94,826	132,081	93,901
School Generated Funds Expense			
Academic Supplies & Services	20,000	76,631	63,596
Cost of Sales	296,000	331,593	324,265
Non-Capital Furniture & Equipment	22,000	87,122	7,662
School Fund Expenses	962,000	1,065,450	893,771
Total School Generated Funds Expense	1,300,000	1,560,796	1,289,294

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	237,028	236,187	225,817
Program Support (Non-Teacher Contract) Salaries & Benefits	78,302	80,458	84,139
Transportation Salaries & Benefits	16,715	20,747	10,080
Instructional Aids	20,393	4,158	9,816
Non-Capital Furniture & Equipment	-	297	-
Travel	1,400	126	1,499
Professional Development (Non-Salary Costs)	-	-	215
Student Related Expenses	-	774	1,497
Total Complementary Services Expense	353,838	342,747	333,063
External Service Expense			
Supplies & Services	170,144	221,370	253,941
Travel	-	49	-
Total External Services Expense	170,144	221,419	253,941
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,620	2,772	2,741
Total Interest and Bank Charges	2,620	2,772	2,741
Total Other Expense	2,620	2,772	2,741
TOTAL EXPENSES FOR THE YEAR	74,106,889	77,447,733	74,129,973

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land		Buildings		Buildings and Short-Term Buildings		School Buses		Other Vehicles		Furniture and Equipment		Computer Hardware and Software		Assets Under Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Tangible Capital Assets - at Cost																	
Opening Balance as of September 1	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	-	124,945,819	125,521,752				
Additions/Purchases	-	18,999	1,441	-	-	785,687	87,375	594,619	172,068	37,374	521,365	2,218,928	1,918,714				
Disposals	-	-	-	-	-	(702,539)	-	-	-	-	-	(702,539)	(446,193)				
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(2,048,454)				
Closing Balance as of August 31	989,725	3,375,310	90,147,004	5,359,097	247,468	12,993,563	1,022,492	10,675,009	877,837	253,338	521,365	126,462,208	124,945,819				
Tangible Capital Assets - Amortization																	
Opening Balance as of September 1	-	2,989,185	54,503,857	2,423,480	181,970	8,281,971	759,696	6,185,757	408,963	125,373	-	75,860,252	73,909,031				
Amortization of the Period	-	29,877	1,723,721	227,027	3,829	864,235	92,744	1,069,488	175,568	50,808	-	4,237,297	4,445,868				
Disposals	-	-	-	-	-	(692,331)	-	-	-	-	-	(692,331)	(446,193)				
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(2,048,454)				
Closing Balance as of August 31	N/A	3,019,062	56,227,578	2,650,507	185,799	8,453,875	852,440	7,255,245	584,531	176,181	N/A	79,405,218	75,860,252				
Net Book Value																	
Opening Balance as of September 1	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				
Closing Balance as of August 31	989,725	356,248	33,919,426	2,708,590	61,669	4,539,688	170,052	3,419,764	293,306	77,157	521,365	47,056,990	49,085,567				
Change in Net Book Value	-	(10,878)	(1,722,280)	(227,027)	(3,829)	(88,756)	(5,369)	(474,869)	(3,500)	(13,434)	521,365	(2,028,577)	(2,527,154)				
Disposals																	
Historical Cost	-	-	-	-	-	702,539	-	-	-	-	-	702,539	446,193				
Accumulated Amortization	-	-	-	-	-	692,331	-	-	-	-	-	692,331	446,193				
Net Cost	-	-	-	-	-	10,208	-	-	-	-	-	10,208	-				
Price of Sale	-	-	-	-	-	60,406	-	-	-	-	-	60,406	44,279				
Gain on Disposal	-	-	-	-	-	50,198	-	-	-	-	-	50,198	44,279				
Net Book Value (NBV) of Assets Pledged as Security for Debt	989,725	356,248	33,919,426	2,708,590	61,669	4,539,688	170,052	3,419,764	293,306	77,157	521,365	47,056,990	49,085,567				

Sch C

An asset retirement obligation for the removal and disposal of asbestos (Note 8 is related to buildings with a net book value of \$10,376,284 (2022 - \$10,915,734))

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,237,297	4,445,868
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(50,198)	(44,279)
Total Non-Cash Items Included in Deficit	4,187,099	4,401,589

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(132,041)	29,562
Increase in Accounts Payable and Accrued Liabilities	61,351	22,890
Increase in Liability for Employee Future Benefits	23,300	10,600
Increase (Decrease) in Deferred Revenue	66,527	(13,498)
(Increase) Decrease in Inventory of Supplies Held for Consumption	(34,715)	62,953
Decrease (Increase) in Prepaid Expenses	20,326	(116,291)
Total Net Change in Non-Cash Operating Activities	4,748	(3,784)

Sun West School Division No. 207
Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (Note 15)
External Sources				
Contractual Agreements				
Early Years Family Resource Center	-	215,000	49	214,951
Total Contractual Agreements	-	215,000	49	214,951
Jointly Administered Funds				
School generated funds	892,720	-	36,256	856,464
Total Jointly Administered Funds	892,720	-	36,256	856,464
Ministry of Education				
PMR maintenance project allocations	1,211,462	1,540,710	2,009,789	742,383
Total Ministry of Education	1,211,462	1,540,710	2,009,789	742,383
Total	2,104,182	1,755,710	2,046,094	1,813,798
Internal Sources				
Curriculum and student learning				
School Decentralized Budget Carryover	342,513	-	27,959	314,554
Total curriculum and student learning	342,513	-	27,959	314,554
Other				
Wellness 10 RBC Sponsor	70,697	100,000	161,321	9,376
Total Other	70,697	100,000	161,321	9,376
Professional development				
Teacher Collective Agreement	50,807	-	7,933	42,874
Total professional development	50,807	-	7,933	42,874
Total	464,017	100,000	197,213	366,804
Total Designated Assets	2,568,199	1,855,710	2,243,307	2,180,602

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 \$ 857,500 (2022 - \$ 834,200) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 79,405,218 (2022 - \$ 75,860,252) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$ 247,468 (2022 - \$ 247,468) 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 economic benefits. The school division recognizes a financial instrument when it

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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).

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

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

Inventory of Supplies Held for Consumption consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. Inventory of Supplies Held for Consumption include mirrors, headlights, fuses, radiators, hoses, starters, alternators that are stored in bus garages to repair buses.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Professional Development, as well as Canadian Student Leadership Conference Registration Fees.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

f) Liabilities

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

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

Asset Retirement Obligation (ARO) consists of building 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 amortized 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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

i) Government Transfers (Grants)

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

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulations 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 defined revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023	2022
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$36,224	\$ 36,082
Co-Op Equity	42,847	42,704
Total portfolio investments	\$79,071	\$ 78,786

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 226,286	\$ 167,118	\$ -	\$ 393,404	\$ 369,596
Administration	2,575,695	509,225	37,263	3,122,183	3,051,956
Instruction	46,424,136	5,836,677	595,008	52,855,821	50,767,182
Plant Operation & Maintenance	3,127,200	6,046,860	2,671,655	11,845,715	11,258,536
Student Transportation	3,504,014	2,533,410	933,371	6,970,795	6,709,763
Tuition and Related Fees	-	132,081	-	132,081	93,901
School Generated Funds	-	1,560,796	-	1,560,796	1,289,294
Complementary Services	337,392	5,355	-	342,747	333,063
External Services	-	221,419	-	221,419	253,941
Other	-	2,772	-	2,772	2,741
TOTAL	\$56,194,723	\$17,015,713	\$ 4,237,297	\$77,447,733	\$74,129,973

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, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 606,600	\$ 692,700
Current period service cost	54,100	65,500
Interest cost	25,500	14,300
Benefit payments	(47,600)	(68,000)
Actuarial (gains)	(21,000)	(97,900)
Accrued Benefit Obligation - end of year	617,600	606,600
Unamortized net actuarial gains	239,900	227,600
Liability for Employee Future Benefits	\$ 857,500	\$ 834,200

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 54,100	\$ 65,500
Amortization of net actuarial (gain)	(8,700)	(1,200)
Benefit cost	45,400	64,300
Interest cost	25,500	14,300
Total Employee Future Benefits Expense	\$ 70,900	\$ 78,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	482	1	483	489
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	\$ 3,427,330	\$ 2,740	\$ 3,430,070	\$ 3,399,606

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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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:

	2023	2022
Number of active School Division members	507	509
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	\$ 1,247,824	\$ 1,164,689
School Division contributions for the year	\$ 1,247,824	\$ 1,164,689
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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:

	2023		2022	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Other Receivables	\$ 442,490	\$ 442,490	\$ 310,449	\$ 310,449
Total Accounts Receivable	\$ 442,490	\$ 442,490	\$ 310,449	\$ 310,449

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023		2022	
Accrued Salaries and Benefits	\$	2,487	\$	17,495
Supplier Payments		169,845		93,486
Liability for Asset Retirement Obligation		247,468		247,468
Total Accounts Payable and Accrued Liabilities	\$	419,800	\$	358,449

The school division recognized an estimated liability for asset retirement obligation of \$247,468 (2022 - \$247,468) for the removal and disposal of asbestos. The nature of the liability is an estimate of future costs related to the remediation of asbestos in buildings.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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: funds donated for scholarships, breakfast clubs, playgrounds, as well as school sports programs.

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Non-Capital deferred revenue:				
Donations for Scholarships and Schools	\$ 315,065	\$ 271,329	\$ 204,802	\$ 381,592
Total Deferred Revenue	\$ 315,065	\$ 271,329	\$ 204,802	\$ 381,592

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	2023	2022
Revenues:			
Operating Grants	\$ 353,838	\$ 353,838	\$ 350,112
Total Revenues	353,838	353,838	350,112
Expenses:			
Salaries & Benefits	337,392	337,392	320,036
Instructional Aids	4,159	4,158	9,816
Non-Capital Equipment	296	297	-
Travel	126	126	1,499
Professional Development (Non-Salary Costs)	-	-	215
Student Related Expenses	774	774	1,497
Total Expenses	342,747	342,747	333,063
Excess of Revenues over Expenses	\$ 11,091	\$ 11,091	\$ 17,049

11. EXTERNAL SERVICES

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

Summary of External Services Revenues and Expenses, by Program	Early Years Family Recourse Center	Driver Education	2023	2022
Revenues:				
Operating Grants	\$ 215,000	\$ 220,035	\$ 435,035	\$ 253,941
Total Revenues	215,000	220,035	435,035	253,941
Expenses:				
Supplies and Services	-	221,370	221,370	253,941
Travel	49	-	49	-
Total Expenses	49	221,370	221,419	253,941
Excess (Deficiency) of Revenues over Expenses	\$ 214,951	\$ (1,335)	\$ 213,616	\$ -

12. 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:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 49,085,567	\$ 2,218,928	\$ 4,247,505	\$ 47,056,990
Less: Liability for Asset Retirement Obligation	(247,468)	-	-	(247,468)
	48,838,099	2,218,928	4,247,505	46,809,522
Designated Assets (Schedule F)	2,568,199	1,855,710	2,243,307	\$ 2,180,602
Unrestricted Surplus	12,385,724	-	185,853	12,199,871
Total Accumulated Surplus	\$ 63,792,022	\$ 4,074,638	\$ 6,676,665	\$ 61,189,995

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on August 30, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Driver Education program were reclassified from Instruction to External Services.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

14. CONTINGENT LIABILITIES

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Construction management services contract for the Kyle School Major Renovation project, value of obligation has not been finalized
- Computer and photocopier lease agreements of \$344,874 over 4 years

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Computer Leases	Copier Leases	Total Operating
Future minimum lease payments:			
2024	\$ 32,842	\$ 124,238	\$ 157,080
2025	13,684	105,084	118,768
2026	-	34,513	34,513
2027	-	34,513	34,513
Total Lease Obligations	\$ 46,526	\$ 298,348	\$ 344,874

16. COMPARATIVE INFORMATION

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

17. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 6 school buses at a total cost of \$814,174.

The Saskatchewan Distance Learning Corporation is in the process of purchasing the Sun West Distance Learning Centre in Kenaston, (building, building contents and land). Agreement for sale is in progress; values of this transaction are still pending.

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18. 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.

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, 2023, was:

	August 31, 2023	
	Total	0-30 days
Other Receivables	\$ 101,310	\$ 101,310
Net Receivables	\$ 101,310	\$ 101,310

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, budgeting practices as well as monitoring and forecasting practices.

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

	August 31, 2023			
	Total	Within 6 months	6 months to 1 year	1 to 5 years
Accounts payable and accrued liabilities	\$ 442,490	\$ 409,694	\$ 7,281	\$ 2,825
Total	\$ 442,490	\$ 409,694	\$ 7,281	\$ 2,825

iii) Market Risk

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

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Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$5,100,000 with interest payable monthly at a rate of (prime 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, 2023.

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.