



SUN WEST

SCHOOL DIVISION

Success for all

SUN WEST SCHOOL DIVISION #207
2020-21 ANNUAL REPORT

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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2020-21 annual report.

This report presents an overview of Sun West School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021.

It provides independently audited financial statements that follow generally accepted Canadian auditing standards.

Respectfully submitted,

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

John Collins
Board Chairperson
Sun West School Division #207

Introduction

This annual report provides an overview of operations of Sun West School Division #207 for the fiscal year September 1, 2020 to August 31, 2021. Areas covered in this annual report include strategic goals and objectives, governance, administration, school community councils, academics, staff, programs, transportation, and facilities, with measurements to report progress in all of these areas.

In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

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

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

Governance

The Board of Education



Members of the Sun West School Division #207 Board of Education as of November 9, 2021. (Left to right) Sue Lytle, Cathy Morrow, Michelle Brummund, John Collins, Cara Nisbet, Michele Whitfield, Scott Sander, Ruth Griffith, Karen Itterman (Chair).

According to *The Education Act, 1995* a Board of Education has the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.”

The Sun West School Division #207 is organized into nine subdivisions for election purposes but once elected; the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every student.

Board of Education members serve four-year terms. Board of Education members on August 31, 2021 were:

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

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

School Community Councils

Sun West School Division has 23 School Community Councils (SCC). Each SCC has the required elected and appointed members, including student representation for high school SCCs. Elected members often serve multiple terms. Ongoing recruitment is encouraged and practiced through social media, school communication and special events.

The core mandate of SCCs is to facilitate the engagement of parents and community members in improving student achievement and well-being. In 2020-21, COVID-19 restrictions limited the work of SCCs to virtual meetings and supporting their schools from afar. A set of guidelines were developed to assist SCCs in continuing to engage parents and support student learning within the restrictions of the pandemic. This resulted in practices such as virtual family events, collection and distribution of family and student wellness resources, social media school and family collaborative learning experiences, family wellness walks, and a classroom-community letter writing project.

Throughout the year, several opportunities were provided to SCCs for orientation, training and development. In February, senior administration, members of the Sun West School Division Board of Education and SCC Chairs met online for the SWSD Annual Chairperson Meeting. Presentations connected to the three priorities of the Division Strategic Plan were given by members of senior administration: Achievement – Let’s Talk Sun West Personalized Goals, Targets and Growth; Wellness – Mental Wellness in a Time of Uncertainty; Engagement – Looking Back, Moving Forward: The Work of SCCs in Sun West School Division.

In March, Sun West broadcasted its annual Public Meeting. Guest speakers included Kevin Cameron and Sun West McDowell Research Award Winners: P. Sawatzky, A. Thompson and C. Gilchrist, who presented their work Promising Practices for Meaningful Family Engagement. Following the presentations, individual SCCs and school staff engaged in activities to explore meaningful parent engagement within their school context.

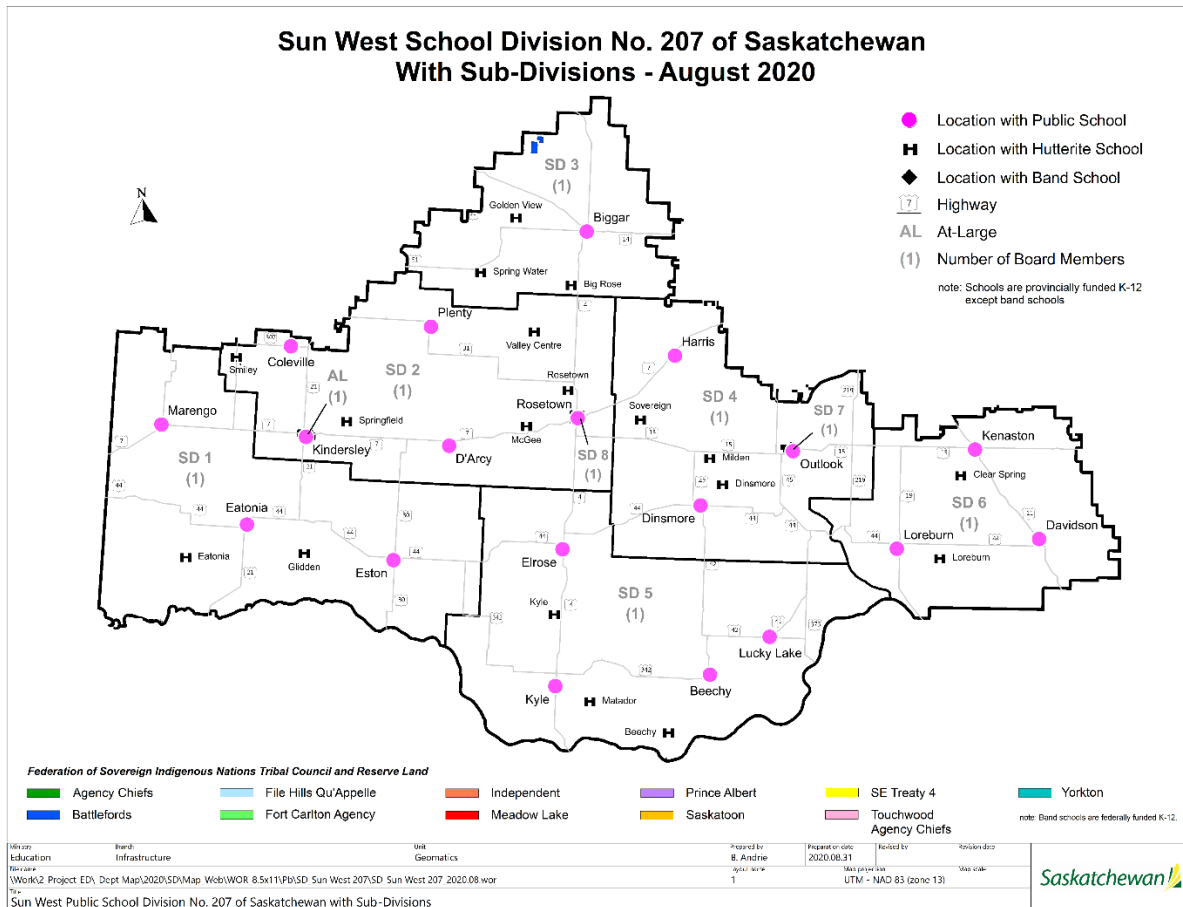
The annual SCC workshop in May offered additional professional development and networking opportunities for SCC members. This year’s workshop was held virtually and featured Dr. Ted Amendt and Dr. Debbie Pushor who reviewed the mandate of SCCs in Saskatchewan. They provided participants with an opportunity to explore possibilities for new and different ways to enact this mandate in their own schools. Following the presentation, SCC members from across the division facilitated several breakout sessions designed for networking and the sharing of ideas.

In 2020-21, the Board provided a grant of \$2000 to each School Community Council for operational purposes. The total amount spent on SCC during the 2020-21 year was \$46,700.

Sun West School Division uses a survey to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-11 through 2018-19 and 2020-21.

School Division Profile

About us



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

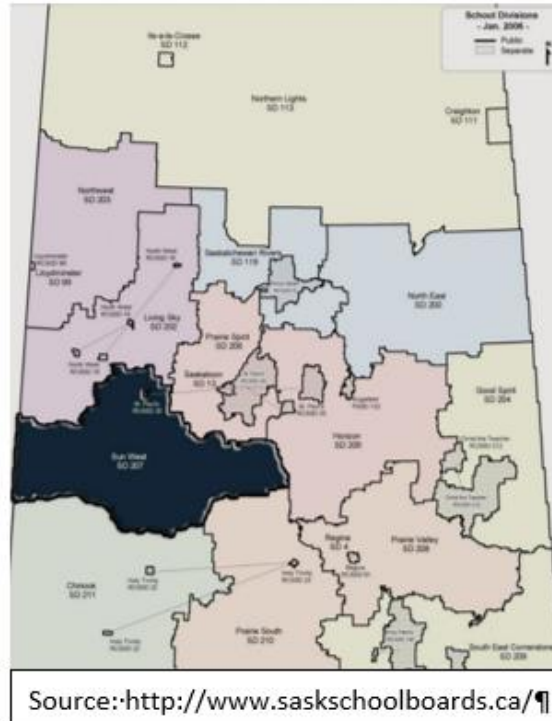
The largest towns in the school division are Kindersley, Rosetown, Biggar, Outlook and Davidson. The division has 42 schools, of which 18 are Hutterite colony schools. The remaining 24 schools are located in 19 different communities. The division head office is located in Rosetown.

Land in the school division is predominantly prairie that have been cultivated for agricultural purposes most notably for growing wheat, canola as well as other crops and ranching. Significant geographic features in the area include Lake Diefenbaker, Gardiner Dam, Danielson

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

Agriculture and the oil and gas industry are the two main drivers of the local economy. There are a number of 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.



Map above shows the location of Sun West in west central Saskatchewan.

Most of Sun West is within Treaty Six territory with the exception of a small portion in the south east corner that is within Treaty Four territory. There are Métis Nation Homelands within the Sun West School Division.

Division philosophical foundation

Division Vision Statement - Success for all

Division Mission Statement - Learning Together

Division Guiding Values

Accountability

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

Respect

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

Cooperation

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

Life Long Learning

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

Leadership

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

Community partnerships and Sun West innovation

The Sun West School Division continues to develop partnerships for the benefit of our students.

Partnerships with other school divisions

Throughout 2020-21, Sun West developed partnerships with multiple Saskatchewan school divisions and independent schools to work together to support at home learning and professional development for staff. The partnership also included the work of collaborative cross-division professional learning communities. Course content in Kindergarten to Grade 9 was shared, to enable the divisions to support the needs of their students who choose to learn from home. This partnership supported the learning of approximately 10,000 students across 10 school divisions.

Agricultural partnerships

During the 2020-21 school year, Sun West expanded its partnership with the Western Equipment Dealers Association (WEDA) to develop a 30 level course in Parts Technician (PT) to add to the existing Agricultural Equipment Technician (AET) program. This partnership also includes Saskatchewan Polytechnic, which offers a two-day “boot camp” for students to explore their campus, learn about the AET and PT programs at the post-secondary level and to shadow third and fourth year apprenticeship students. Future plans are in place for an expansion into a Precision Agriculture Technician program.

Sun West has established a partnership with Agriculture in the Classroom Canada (AIRC) to support the inclusion of agriculture education within the curriculum. This partnership involves the secondment of a Sun West teacher to support the development of AIRC programs and the development of an agriculture matrix for curriculums across the country. Agriculture education is an area of interest for a number of Sun West teachers and this partnership helps to develop resources to support those classroom teachers. In addition, AIRC has been willing to share all of their resources on the Sun West Resource Bank.

Partnerships with other educational bodies

Sun West is working with SaskTech and Saskatchewan Polytechnic to develop high school tech pathways programs. The foundations of pathways were developed in 2019-20 and will evolve into full credit and certificate programs in the coming years. In January 2022 the first program in Information Technology (IT) fundamentals will be launched. Additional programs in Cybersecurity, Networking, IT Technician and Interactive Media will follow.

Sun West has developed a partnership with Great Plains Community College for the Sun West Distance Learning Centre Class 4 Power Engineering program. Great Plains has shifted their programs to align with the Sun West program, so that students can directly enter the Third Class program at Great Plains upon the completion of the Sun West Fourth Class program. Great Plains also provides significant funds for scholarships.

Sun West and the Vancouver Animation School are partnering to develop and offer a high quality animation program to students. This program provides students with support from experts from such companies as Disney and Pixar while obtaining a high school credit through a Sun West teacher-led program.

Partnerships with industry and business

Sun West is now partnering with the Regina District Industry Education Council to offer Industry Education programming to Sun West students.

The Royal Bank Foundation has been a great partner in funding the Sun West Distance Learning Centre Mental Wellness 30 course. This included the formation of partnerships with other school divisions to offer free course seats and the support of classroom teachers in those divisions to offer a face-to-face pilot of the course.

Partnership with Ministry of Justice, Corrections and Policing

Sun West continues to partner with the Ministry of Justice, Corrections and Policing to deliver an Adult 12 program to inmates within the Corrections' facilities. Sun West developed the program in both online and paper-based formats that can be accessed within individual cells or within classrooms that are supported by Corrections personnel. This partnership was very well received by Corrections staff and has had excellent initial success. It contributed to the tripling of credit attainment within the women's institution at Pine Grove. The men's facility in Prince Albert also saw inmates attaining their first high school credits and 28 inmates obtained their high school diploma.

The partnership has also expanded to include the development of print-based programs at the Grades 10 and 11 levels to support the additional needs of young offenders and those wishing to complete a full 24 credit diploma.

The Ministry of Justice, Corrections and Policing has noted that according to its research, each inmate who is able to receive their Grade 12 saves considerable tax dollars in terms of cost to the justice, health and social services systems. This program is of great benefit to this vulnerable population.

Program overview

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

In order to better meet the unique needs of students in Grades K-12, Sun West continued down the path of personalized learning through the Personalized electronically Blended Learning (PeBL) philosophy. In the past, “differentiation” and teacher-led learning were practiced by educators and this differentiation is now shifting towards a student-led approach, all the while being intensified through the use of technology. By using technology as a tool to support learning, teachers are able to use this method to offer self-directed learning opportunities to students within their regular classrooms. In addition, the PeBL philosophy details the gradual and deliberate transfer of responsibility between educator and student. This means that students gradually take more ownership of the planning, instruction and assessment of their learning. All of this work is done in conjunction with their teachers, parents and community. The student, when ready, has more control over the time, place, path and/or pace of their learning.

In 2019-20, the Sun West Board of Education approved a three-year strategic plan focusing on three main goals to support growth of both students and staff. These areas were: academic achievement, engagement and well-being.

To support the well-being goal, a divisional wellness committee was formed and Sun West created the position of Supervisor of Mental Health. This position was the first of its kind in Saskatchewan school divisions and is having a major positive impact on all Sun West schools.

To facilitate and support engagement and academic achievement, Sun West continued to emphasize personalized professional development to assist teachers in changing their teaching pedagogy with the aim of activating student learning within their learning environments. One such support was the PeBL Mentors. PeBL Mentors were assigned to each of the non-colony schools for a percentage of their time at that school. PeBL Mentors are not only integrated into the fabric of each school’s culture, but are also part of dynamic PeBL Mentor teams that develop supports and resources for the entire division.

One such support was the development of the Sun West Resource Bank, which was launched in October 2018. The Resource Bank is an online searchable collection with over 20,000 resources with the number of resources constantly growing through contributions from users around the world. It provides supports for all educators, students and parents who have access to the internet. It is inline with the PeBL philosophy and is geared towards supporting all Sun West learners and their mentors.

As the PeBL philosophy is advanced, teachers continue to play an integral role in working with students to manage learning environments, lead instruction and guide students to take ownership of their learning.

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

In addition, each school in the Sun West School Division offered specialized programming that responded to the needs of its students. The following list identifies programs that operated in 2020-21 at one or more of the Division’s schools:

- Independent Education programming for vulnerable students (IndEP)
- Community school programming
- Core French instruction
- Distance education (through the Sun West Distance Learning Centre - DLC)
- English as an Additional Language programming
- Industry-Education Council
- Apprenticeship programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Dual Credit programming
- Agriculture technology programming
- Mental Wellness 30 course

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Supervisor of Mental Health
- Addictions Educator
- Data and Assessment Consultant
- Learning Consultants
- Educational Psychologists
- Colony School PeBL Mentor
- Career Guidance Counsellors
- Career Work Experience Consultant
- Student Support Services Consultants
- Speech and Language Pathologists
- Student Counsellors
- Technology Coaches
- Occupational/Physical Therapists
- Instructional Design Consultant (DLC)
- PeBL Mentors in each school
- Divisional Professional Learning Communities

Strategic Direction and Reporting

Education sector - strategic planning

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

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

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

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

The goals of *Inspiring Success* are:

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

Reading, writing, math at grade level

ESSP outcome:

By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.

ESSP improvement targets:

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

<p>School Division goals aligned with reading, writing and math at grade level outcome</p>	<p>Sun West School Division goals for 2020-21 for reading, writing and math at grade level focused on developing strategic personalized goals for student below grade level in Kindergarten to Grade 9 Reading, Writing and Math. Sun West developed a full process to track growth, identify areas for improvement and enrichment opportunities.</p> <p>The goals for the year included:</p> <ul style="list-style-type: none"> • Develop and implement the Sun West personalized goal process for Grades 1-9 Reading, Writing and Math. • Continued use of provincial writing rubrics and continuums with teachers in Grades K-12, with specific focus on supports for Grades 4, 7 and 9 teachers. • Assess all Grades 4, 7 and 9 students with the provincial writing rubric and use the information derived from the rubrics to inform instruction and the setting of school goals. • Assess all Grades 1-5 students every January and June by using the developmental reading assessment to inform classroom instruction including individualized goals. • Refine the use of data to track student achievement in Sun West and bring assessment data into the hands of teachers by using a data mining program (Dossier). • Continue to reinforce <i>Saskatchewan Reads for Administrators</i> and promote use of <i>Saskatchewan Reads</i> with teachers. • Implementation of MySchoolSask and Gradebook division-wide including the roll-out of the Sun West assessment process aligned with PeBL.
<p>School Division actions taken during the 2020-21 school year to achieve the outcomes and targets of the reading, writing and math at grade level outcome</p>	<p>The actions for 2020-21 in the areas of reading, writing and math, which are infused and not separate from <i>Inspiring Success</i>, included:</p> <ul style="list-style-type: none"> • Additional supports were provided to schools to support achievement of personalized goals. • Continued use of provincial writing rubrics and continuum by English Language Arts teachers in Grades 1-12. • Using Moodle writing courses to support provincial writing rubrics. • Using continuum and resources to assist with building strong writing programs for teachers in all grades with specific emphasis on those teachers responsible for Grades 4, 7 and 9. • Reviewing Moodle writing courses and continuum and resources with Sun West teachers. • Holding professional learning discussions to review alignment, calibration, effective assessment and instructional strategies related to reading and writing. • Teachers were encouraged to attend provincial professional learning sessions and conferences focused on writing and reading strategies.

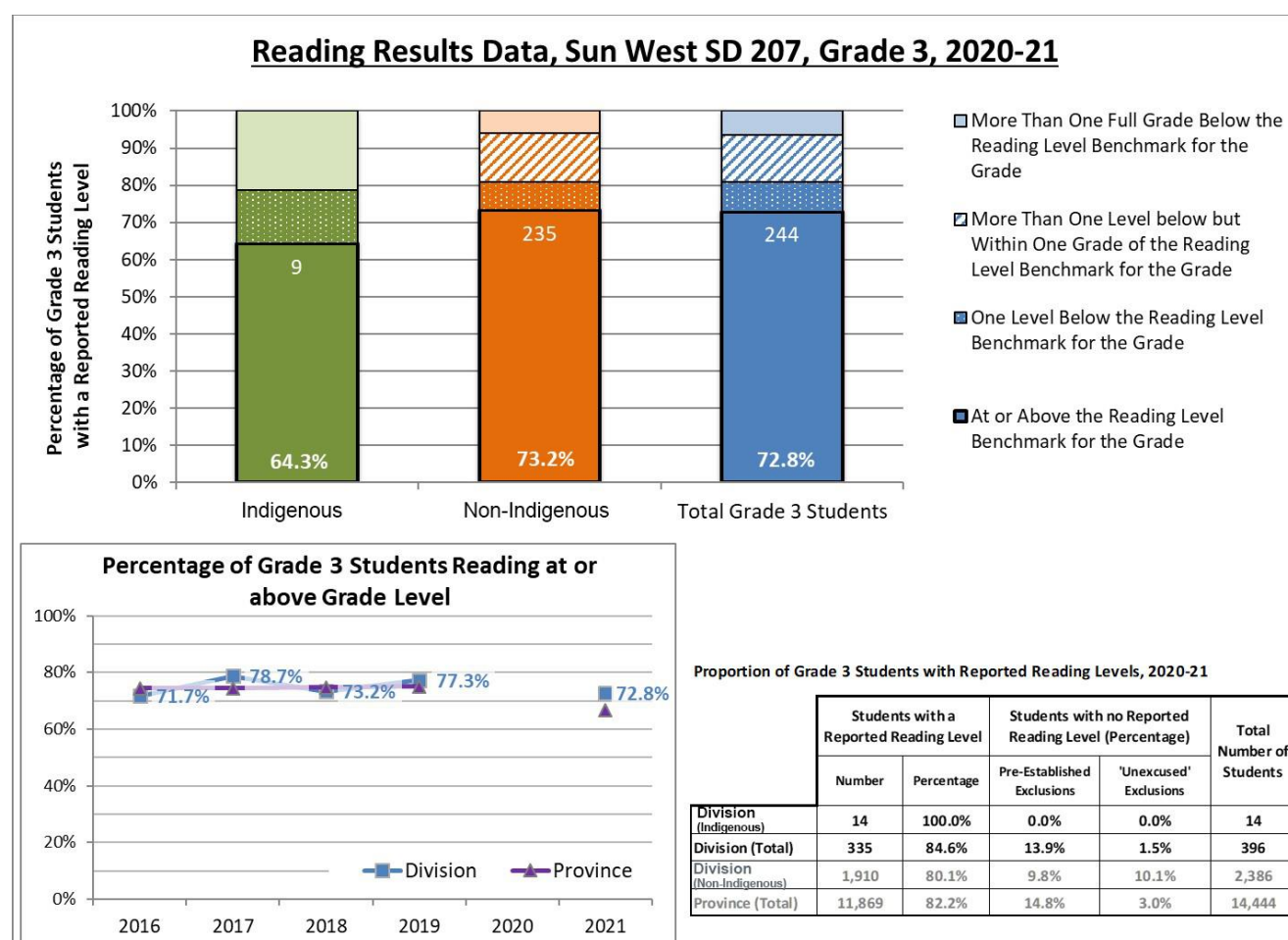
	<ul style="list-style-type: none"> • Continued to ensure Grades 1-5 student reading was assessed using the Developmental Reading Assessment (DRA). • Continued to leverage the Sun West Triad model, where PeBL Mentors, Student Support Teachers and Administrators met regularly to discuss what Tier one, two and three supports were required. • Development of the Supporting All Learners Team (SALT), which included the Learning and Student Support Consultants. They worked together to identify divisional needs. • Division-wide interventions to support Tier one reading instruction, the implementation of a Tier two Leveled Literacy Intervention (LLI) and Tier three Roadways programs were reinforced and used in schools across the division. • Phonological awareness interventions and training for Prekindergarten and Kindergarten teachers continued. • The Kilpatrick model of reading instruction was implemented in schools across the division. • Monitoring of student achievement results and using the results to plan instruction continued to be a focus with teachers analyzing student progress at sub-skills of reading measured by the DRA. • Continued incorporation of 21st century learning skills into teaching and learning through development of guidebooks and rubrics for Grades K-12. • Providing opportunities in all subject areas with an emphasis on reading, writing and math foundational outcomes. • Use of the CommonLit program to support reading in Grades 3-12. • School-based mentors provided with training to support teacher collaboration and acquisition of new teaching strategies to ensure gaps in learning are addressed. • New teacher professional learning focused on reading, writing and math. • School-based Administrator professional learning in the area of personalized goal development. • Continued refinement of instructional models and strategies including outcome-based Math/English Language Arts supported personalized learning opportunities and growth in these subject areas. • Continued use of provincially created pre and post assessments to track student progress with regard to mastery of math outcomes. • Prepared to roll out Sask Math. • A four-part assessment webinar series aligned with the PeBL philosophy and the transfer of responsibility was provided to support the implementation of the Sun West assessment process. • Continued use of the online professional learning supports for outcome based math, reading and writing in the Sun West Resource Bank. • An Assessment Hub including learning resources to support the Sun West assessment process was developed.
Measures for reading, writing and math at or above grade level	
<p>In 2020-21, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.</p>	

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

Proportion of Grade 3 students reading at or above grade level

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded

or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. Indigenous students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-Indigenous students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include Indigenous students who choose not to self-identify.

Source: Ministry of Education, 2021

Analysis of results – proportion of Grade 3 students reading at or above grade level

In the 2020-21 school year, of the Grade 3 students with reported reading levels, 72.8% of Sun West students were at or above the reading level benchmark. Upon examining the data, approximately 7% were one level below; slightly more than 10% were more than one level below but within one grade of the reading level benchmark; and less than 5% were more than a full grade below the reading level benchmark for the grade. There has been some fluctuation in results from year to year, but 2020-21 results were about 4% lower than the results for 2018-19 (77%). The percentage of Sun West Grade 3 students reading at or above grade level are higher than the provincial average.

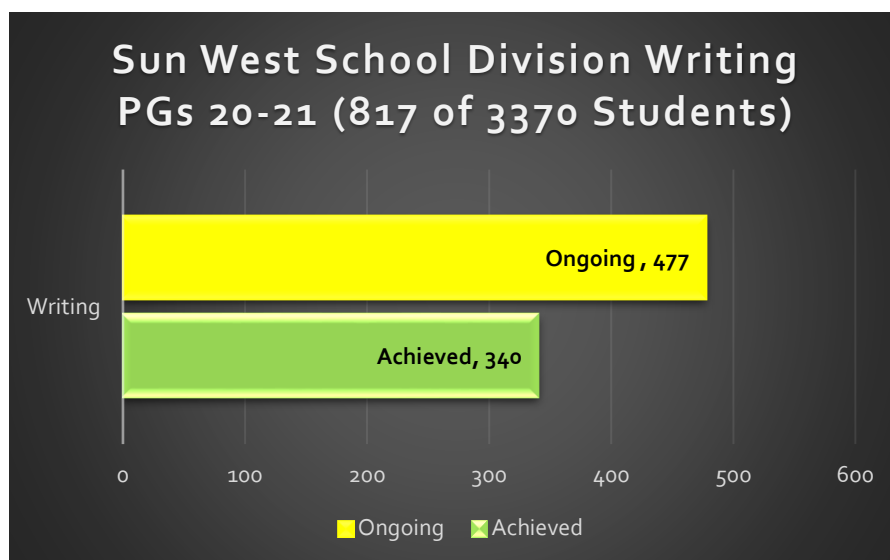
It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

Sun West continues to review data and look for trends in the various schools to address gaps and improve the number of students reading at grade level. The inclusion of the personalized goal process and additional supports provided to schools is anticipated to increase performance in reading across the division. A consistent division-wide approach regarding Tier one, Tier two and Tier three interventions and supports is in place to move Sun West students even closer to these goals.

Progress for students in writing at or above grade level

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

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



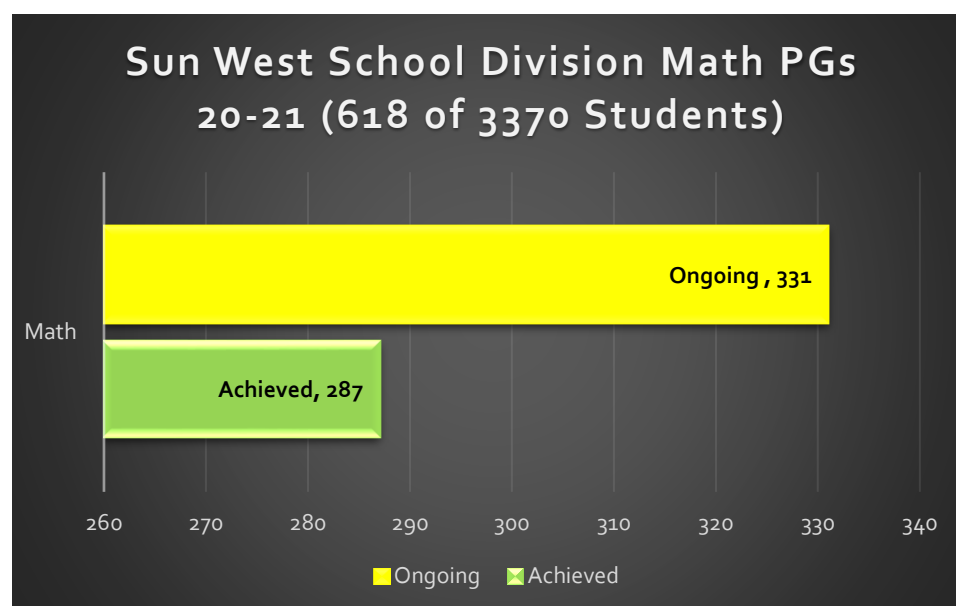
24% (817 of 3370) of Sun West Students in students in Grade 1-9 had personalized writing goals in 2020-21. 42% (340-817) of Sun West Students in students in Grade 1-9 have achieved their personalized goals in 2020-21.

Source: Sun West 2020-21 Curriculum, Instructions and Assessment Board Report.

Progress for students in mathematics – number strand at or above grade level

Mathematics number strand is a key measure identified in the ESSP reading, writing and math at grade level outcomes. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

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



18 % (618-3370) of Sun West students in Grade 1-9 had personalized math goals in 2020-21.

46 % (287 of 618) of Sun West students in Grade 1-9 have achieved their personalized goals in 2020-21.

Source: Sun West 2020-21 Curriculum, Instructions and Assessment Board Report.

Improving First Nations, Métis and Inuit student engagement and graduation rates

ESSP outcome:

By June 30, 2021, collaboration between First Nations, Métis and Inuit and non-Indigenous partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP improvement targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-Indigenous students on the OurSCHOOL engagement measures (student engagement, inclusion and learning context).

<p>School Division goals aligned with the Improving First Nations, Métis and Inuit student engagement and graduation rates outcome</p>	<p>In 2020-21, Sun West had three overarching goals to support First Nations and Métis student engagement, graduation rates outcomes and aligned with the goals of <i>Inspiring Success</i>:</p> <ol style="list-style-type: none"> 1. To infuse Indigenous Perspectives throughout the Kindergarten to Grade 12 curriculum. 2. To support staff growth and understanding of authentic Indigenous Perspectives. 3. To build confidence in all Sun West students and staff related to understanding and participating in Truth and Reconciliation.
<p>School Division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit student engagement and graduation rates outcome</p>	<p>Actions during the 2020-21 school year to support the First Nations and Métis student engagement, graduation rates and equitable outcomes for First Nations and Métis learners aligned with the goals of <i>Inspiring Success</i> were:</p> <ul style="list-style-type: none"> • Professional development of staff (Four Seasons of Reconciliation, catalyst teachers, Indigenous Perspectives Committee, Professional Learning Communities). • Develop further relationships with Indigenous Elders, Knowledge Keepers and other Indigenous authorities. • Land Acknowledgement development (division and school-based). • Leading to Learn professional development model implementation. • Resource kit development. • Curricular Infusion of Indigenous Perspectives K-12. <p>Sun West has also established a more effective method of tracking interventions and measuring student progress and growth through the personalized goal process.</p> <p>Professional Development of Staff</p> <ul style="list-style-type: none"> • Implemented the Four Seasons of Reconciliation course. • Indigenous Perspectives Coach role identified.

- Classroom visits and teacher professional development courses delivered related to literacy, reconciliation, Treaties and arts and science.
- Teacher Professional Learning Communities focused on reconciliation.
- Developed and refined learning interventions and strategies to address areas of need.
- Completed comparison of Developmental Reading Assessment (DRA) scores, writing levels and graduation and persistence rates for all Sun West students.

Access to Elders/Knowledge Keepers

Sun West continued its partnerships and relationships with the Office of the Treaty Commissioner (OTC) to enable Sun West teachers and students to have access to Elders and Knowledge Keepers. This enabled meaningful integration of First Nations ways of knowing into curricula.

- Division led virtual Orange Shirt Day ceremony was led by an Elder, a Knowledge Keeper and a drummer.
- Elders were part of the development of circle of life, land acknowledgement and reconciliation videos.

Land Acknowledgement (Division & school-based)

- Developed Division Land Acknowledgement Statement via a committee that included all stakeholders.
- Developed process guidebook for schools to develop their own land acknowledgements.
- Developed *The making of the Sun West Land Acknowledgement Statement* documentary video.
- Planned official launch of the Land Acknowledgement Statement.

Leading to Learn Professional Development Model

- System leader training was completed in 2020-21 and Sun West team is invested and excited to learn in 2021-22.

Cultural Project – Early Years

- Development of a PreK-K learning bundle related to the book *Roots* authored by a Sun West teacher.
- Cultural project team developed a full year infusion learning bundle.
- Professional development planning and resource development for expansion of project is ongoing.

Curricular Infusion of Indigenous Perspectives K-12

- Help me Tell my Story training.
- Help me Talk About Math training.
- Under One Sun leveled literacy resources purchased.
- Treaty outcomes included in the Sun West outcome maps.

Measures for improving First Nations, Métis and Inuit student engagement and graduation

Average final marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2020-21

Subject	All Students		Non-Indigenous		Indigenous	
	Sun West	Province	Sun West	Province	Sun West	Province
English Language Arts A 10 (Eng & Fr equiv)	76.6	75.5	76.8	78.7	73.0	62.6
English Language Arts B 10 (Eng & Fr equiv)	78.0	74.9	78.1	78.1	74.3	62.2
Science 10 (Eng & Fr equiv)	75.7	74.6	75.9	77.8	67.9	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	78.3	74.5	78.6	78.5	73.9	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.7	76.0	77.3	78.1	66.7	63.8
English Language Arts 20 (Eng & Fr equiv)	76.2	76.6	76.5	78.9	71.8	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	75.4	69.4	75.5	72.8	73.5	62.3
Math: Foundations 20 (Eng & Fr equiv)	77.0	76.6	77.3	78.3	68.2	66.0

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

Source: Ministry of Education, 2021

Analysis of results – average final marks

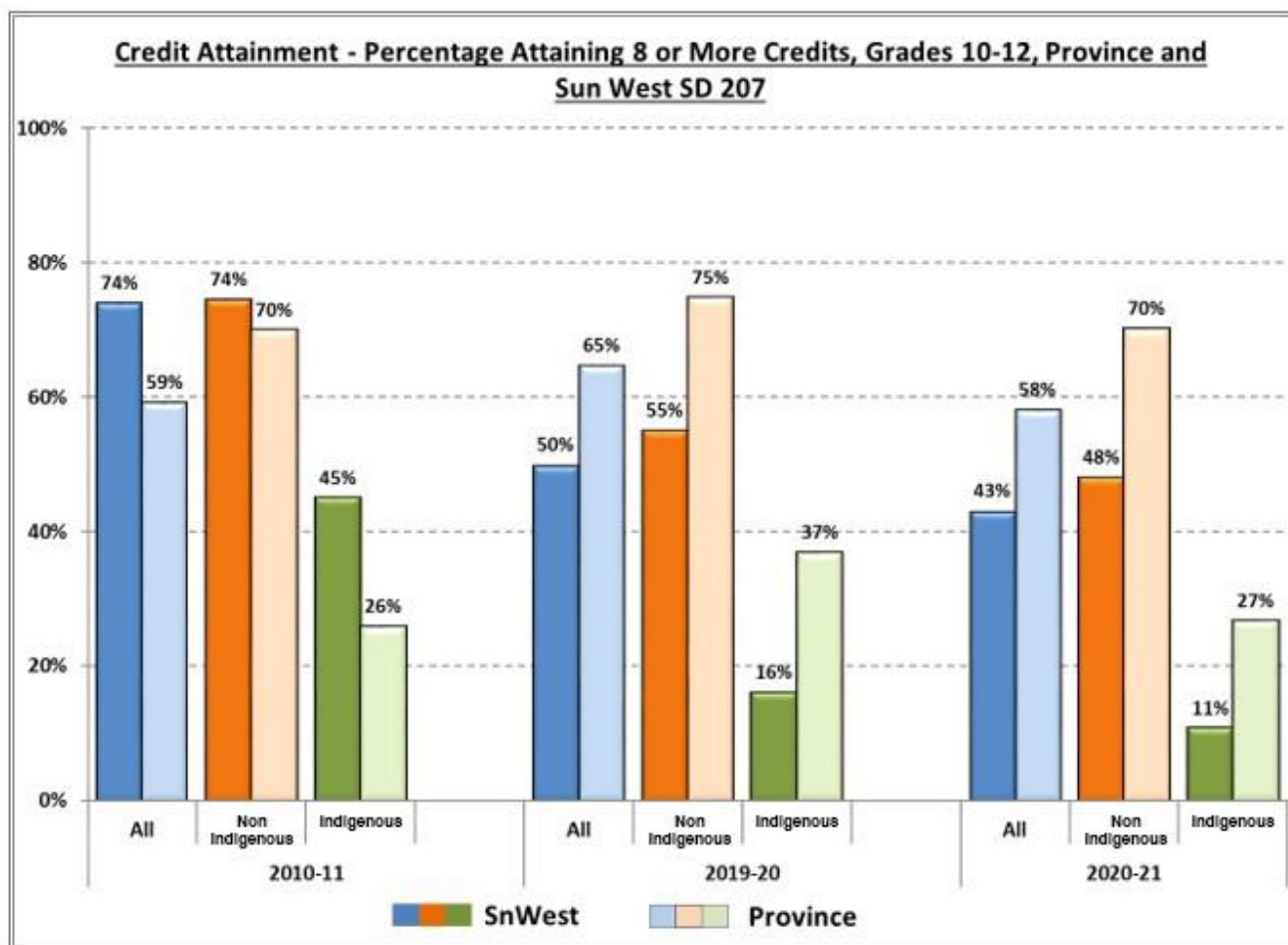
Sun West students, overall and by subpopulation, continue to have final marks consistently above provincial data in selected secondary-level courses as indicated by the chart above. Sun West Indigenous students achieved slightly lower averages than non-Indigenous students in all subjects. Sun West Indigenous students achieved considerably higher averages in all subjects compared to provincial results for Indigenous students. At present time, we will continue to monitor this data on a student-by-student basis through the personalized goal process.

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-Indigenous and Indigenous student subpopulations in the division, along with provincial results for each category.



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

Source: Ministry of Education, 2021

Analysis of results – credit attainment

In the 2020-21 school year, the percentage of Grades 10-12 students obtaining eight or more credits per year decreased by five per cent as compared to the 2019-20 results. There is a downward trend from previous years, where Sun West was equal to or above the provincial results for this credit attainment measure (74% compared to 59% in 2010-11). This trend for Sun West to have results lower than provincial averages is being examined on a school-by-school and student-by-student basis to ensure the data is accurate and that our students have the appropriate number of credits to graduate on time. The results may also be impacted by the diverse nature of the students enrolled at the Sun West Distance Learning Centre as they may be only taking one course with Sun West. A focus on putting a face to this data is occurring in our graduation rates strategic plan.

Graduation rates

ESSP outcome:

By June 30, 2021, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP improvement targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

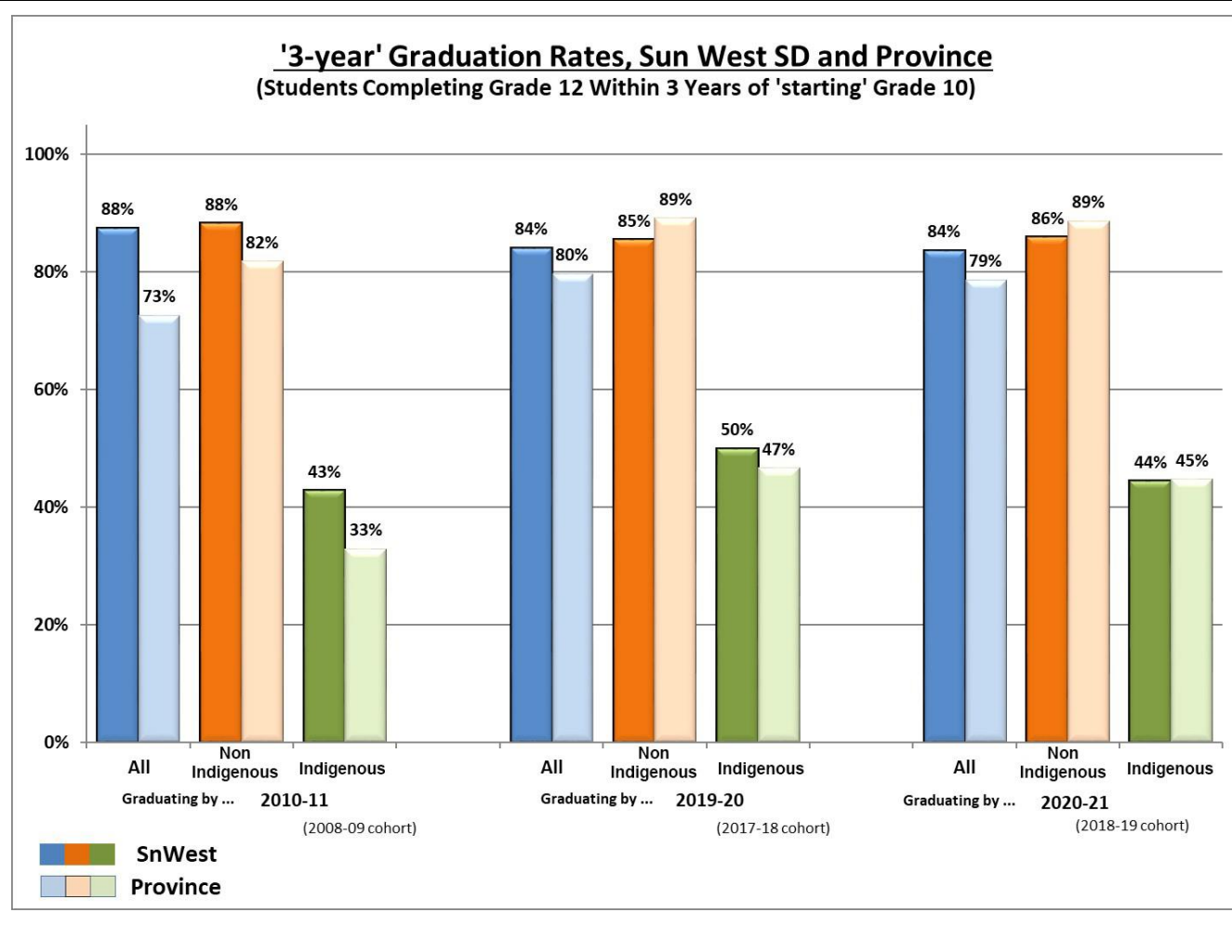
School Division goals aligned with the graduation rates outcome	<p>Sun West 2020-21 graduation rate goals were:</p> <ul style="list-style-type: none"> • By June 2021, 90% of Sun West face-to-face students will graduate in three years after Grade 10. • By June 2021, 60% of Sun West distance learning students will graduate in three years after Grade 10. • Sun West student engagement results will increase by 5% as measured in the OurSCHOOL survey results.
School Division actions taken during the 2020-21 school year to achieve the outcomes and targets of the graduation rates outcome	<p>Sun West actions to improve graduation rates were:</p> <ul style="list-style-type: none"> • Graduation plans for all Grade 9 students were implemented at all Sun West schools. • myBlueprint, an online education and career-planning tool was used by each Grade 9-12 Sun West student. • Student First expectations were embedded in PeBL plans for personalized learning for every Sun West student. • Student data for on-track to graduate, attendance, failed credits was shared with Sun West schools. • An Early Warning Indicators tracking document was used to identify Kindergarten to Grade 12 students who may be off-track to graduate. This document includes tracking of attendance, parental engagement, literacy levels and incidents of trauma. • Credit recovery processes were in place, including failed grades reporting. • Independent Education Programs were in place for students who are at-risk of not graduating traditional school programs. • Behavioural issue supports were available to schools. • An online Mental Wellness 30 course was offered to support high school students improve their mental health literacy. • Expanded programming opportunities were made available to students to increase student engagement. • Learner profiles and personalized learning plans were developed as part of the division's PeBL philosophy.

Measures for graduation rates

Three-year graduation rate

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

The following graph displays the percentage of students (all students, non-Indigenous and Indigenous) 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). Indigenous students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-Indigenous students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include Indigenous students who choose not to self-identify.
Source: Ministry of Education, 2021

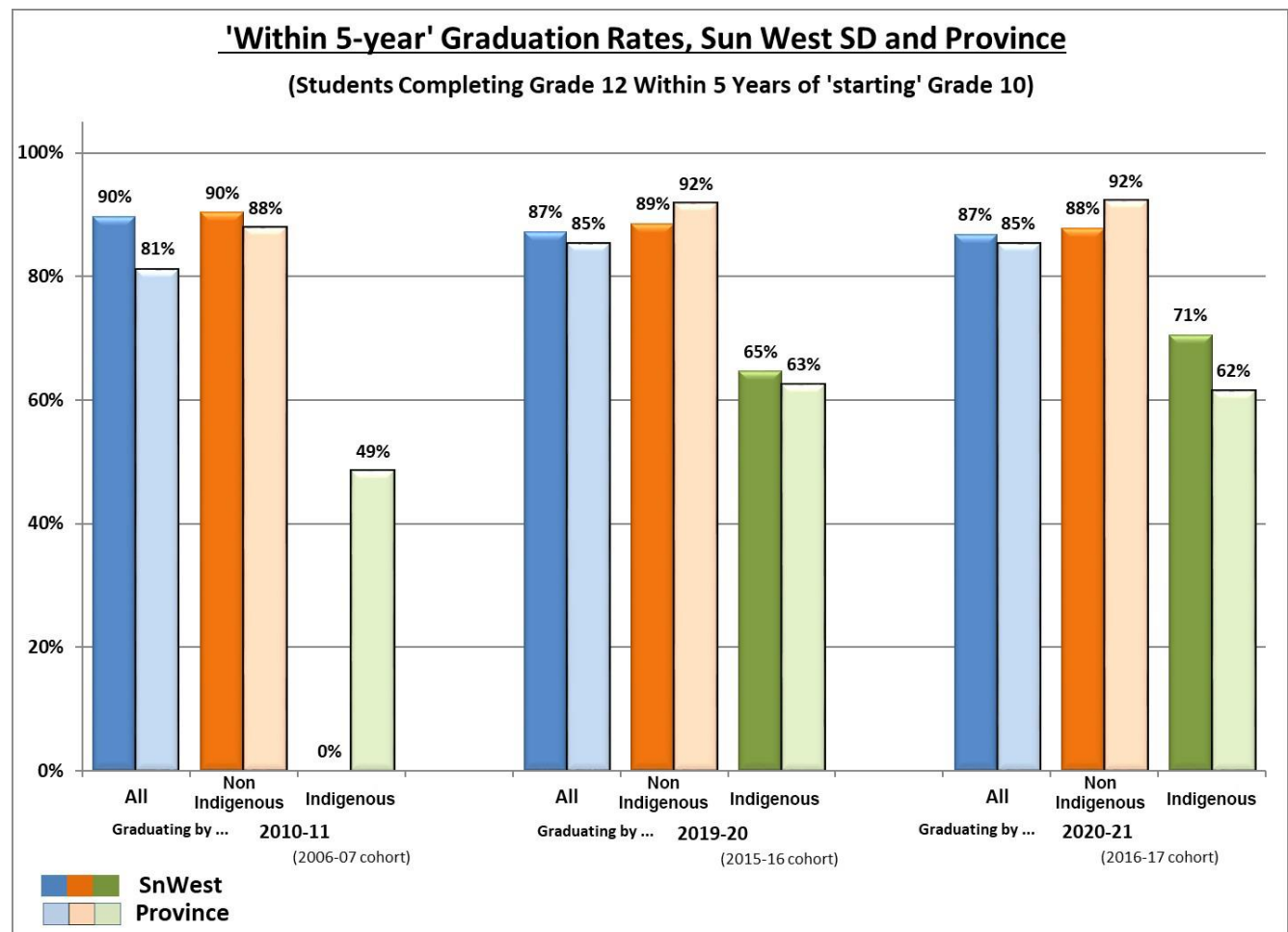
Analysis of results – three-year graduation rates

In reviewing the on-time, three-year graduation data for Sun West, the results remained very steady for the past year in comparison to 2019-20 for non-Indigenous students but did indicate a slight drop in results for Indigenous students (44% down from 50%). Overall, the on-time graduation rate for Sun West School Division continues to be higher than the provincial rate (84% compared to 79% in 2020-21), and only slightly below the provincial target of 85%.

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-Indigenous and Indigenous) 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). Indigenous students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-Indigenous students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include Indigenous students who choose not to self-identify.

Source: Ministry of Education, 2021

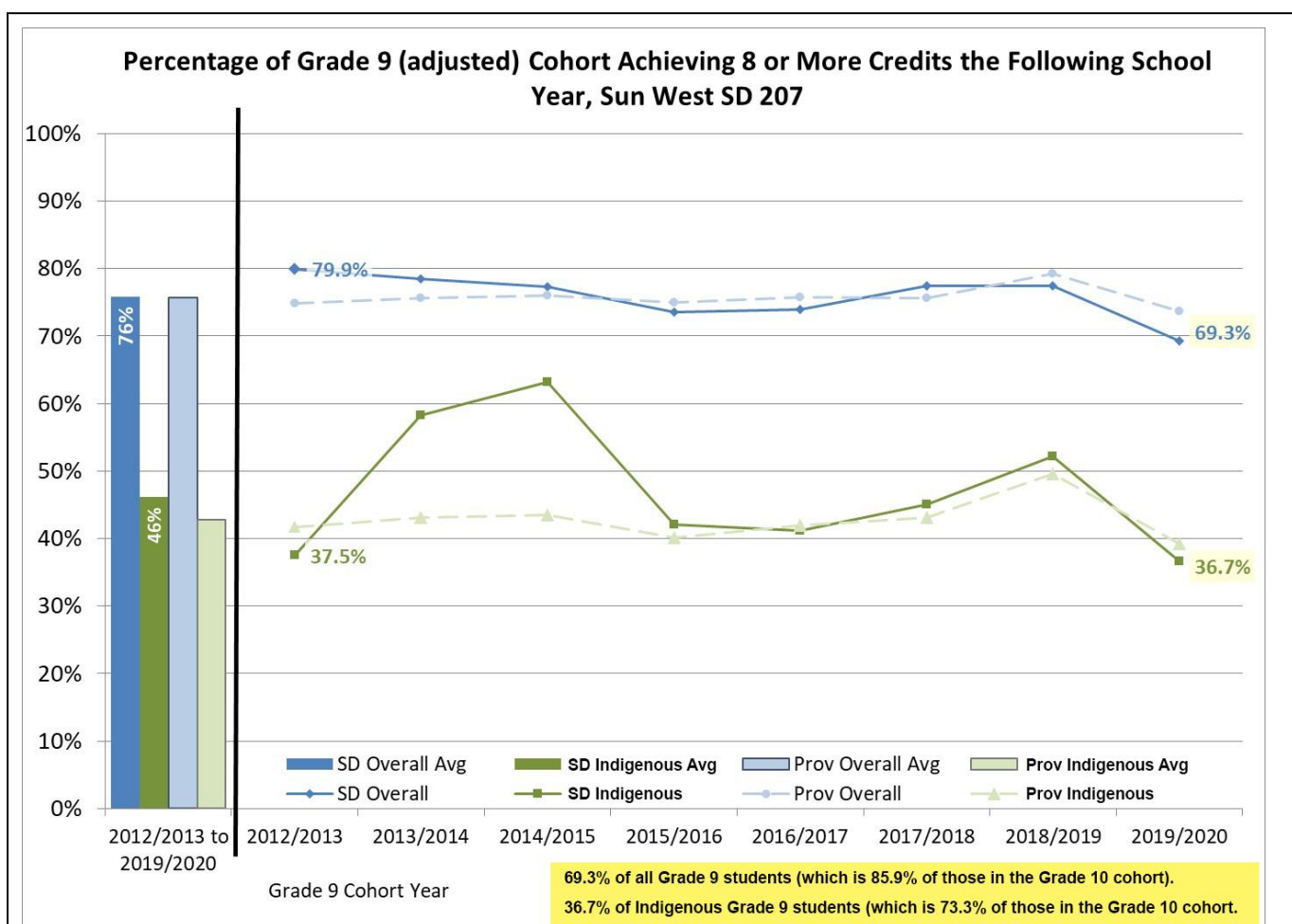
Analysis of results – graduation rates ‘within five-years’

Overall, the Sun West extended time data (graduation within five-years) indicates a steady trend of results for all students (87%) and non-Indigenous students (92%). Although there is greater fluctuation in graduation rates from year-to-year for Indigenous students (due to the small number of students), the data does indicate an increase in extended time graduation rates (71% up from 65%).

Grade 9 to 10 transition

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

The following chart displays the percentage of Grade 9 students (all students and the Indigenous 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. Indigenous students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-Indigenous students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include Indigenous students who choose not to self-identify.

Source: Ministry of Education, 2021

Analysis of results – grade 9 to 10 transition

In reviewing the Sun West data for 2020-21, it indicates a decrease in the percentage of students obtaining eight or more credits in their transition into high school year (69.3% overall). This downward trend does appear to match a provincial trend in this data, with results for 2020-21 below the eight-year averages.

Early years

ESSP outcome:

By June 30, 2021, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP improvement targets:

- By June 2020, 75% of in-service Prekindergarten (PreK) educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School Division goals aligned with the early years outcome.

2020-21 Goals included:

- Gather division data of the Ages and Stages Questionnaire (Prekindergarten) to inform divisional and school level programs and support.
- Gather division data of the Early Years Evaluation-Teacher Assessment (EYE-TA) (Kindergarten) to inform divisional and school level programs and support.
- Continue to build relationships with interagency teams to develop a model for supports and interventions for children five years old and younger.
- Use data from the 2019 Kindergarten Insightrix survey and 2018 Prekindergarten survey to determine opportunities of professional growth.
- Prekindergarten and Kindergarten teachers continue to be supported in the observation and documentation of EAL/Indigenous/culturally responsive classrooms.
- Use the baseline data collected of completed teacher professional development opportunities to assess areas of proficiency and areas of priority for future growth.

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

- The Ages and Stages Questionnaire was completed with all Prekindergarten families in the fall of 2020 through virtual classroom visits using Microsoft Teams video conferencing. Individual assessment package of materials was sent home with each child. Results were shared with families and used to inform programming and interventions.
- Face-to-face training, along with online webinars, was provided for new Kindergarten teachers and any teacher requiring a refresher session. Directions for EYE-TA administration and analysis of data was shared with all Kindergarten teachers and school-based administrators.
- The EYE-TA data was reviewed in December 2020. Team meetings were held in every school to review the data and set Tier one, two, and three classroom and student interventions. Individual student data was shared with each student's parents/guardians. Those students scoring in Tier two and Tier three were brought to the attention of the Student Services team to observe and monitor for program planning. With COVID-19, meetings were supported through Microsoft Teams video conferencing.
- A new initiative for Sun West in 2020-21 was setting personal goals for each student who did not score at grade level. Goals were created for each student in Tier two and Tier three.
- Implementation of the Early Years Intensive Support (ELIS) program with four students in two programs greatly benefited families transitioning their child into school.
- Additional assessment and intervention materials were purchased to provide Student Support Services with tools applicable for younger students.

- Time was provided during professional development days for Kindergarten teachers to complete the Literacy Practices in Kindergarten online modules the Family Engagement Video Series and professional development options from the Ministry of Education's Early Years Outcome: Professional Learning Tracking Process.
- Reviewed the Essential Learning Experiences with the Kindergarten teachers to make connections to the new provincial Kindergarten report card.
- Provided training linking the provincial Kindergarten report card and MySchoolSask.
- The use of dual language books was encouraged in early years' classrooms to support EAL students and their families.
- There was continued support from the Speech-Language Pathologist team in implementing Hanen techniques as well as phonological awareness. Sun West School Division uses the data from Kindergarten phonological awareness screening to support Grade 1 programming.
- Prekindergarten teachers held at least one family evening a month in addition to virtual home visits. Families were engaged through invitations to learn through the See Saw platform. Through shared See Saw posts families were able to stay connected with one another. When possible, family evenings included an outdoor activity on the school playgrounds.
- Aligning with the Insightrix survey for professional development needs, the Early Years teachers established four professional learning communities. One was focused on PreK family engagement and invitations to learning, the second was focused on literacy skills documentation and assessment in Kindergarten, the third focused on the multi-grade kindergarten – Grade 2 classrooms and the fourth one focused on family engagement,
- To support *Inspiring Success* goals for culturally responsive classrooms, a focus group was created to plan how Indigenous perspectives could be integrated throughout the year. Using the book *Roots*, by Sun West teacher Brie Phillips, activities to integrate Indigenous knowledge and skills were created. This collection of activities will be available as part of a provincial Education Sector Strategic Plan (ESSP) cultural project.
- To support student safety during the COVID-19 pandemic, provided additional funds for classroom play and exploration materials that were easy to sanitize so materials could be used by one cohort and then put away and/or sanitized before another cohort group used them.
- In 2019-20, the Superintendent of Student Support Services collaborated with Regional Kids First and Early Childhood Intervention Program (ECIP) to determine a screening model, which includes family involvement and engagement, to be used in all Sun West communities not just those with a Prekindergarten program. The model was ready to be trialed in two communities but was placed on hold due to COVID-19. This is still an area of focus for 2021-22.
- Sun West continued to develop its relationships with the West Central Literacy Committee, West Central Early Years Coalition, the ECIP and Saskatchewan Health Authority. These interagency groups partnered in Sun West to hold Family Literacy/Informational fairs for two Sun West Prekindergarten programs.

Measures for Early Years

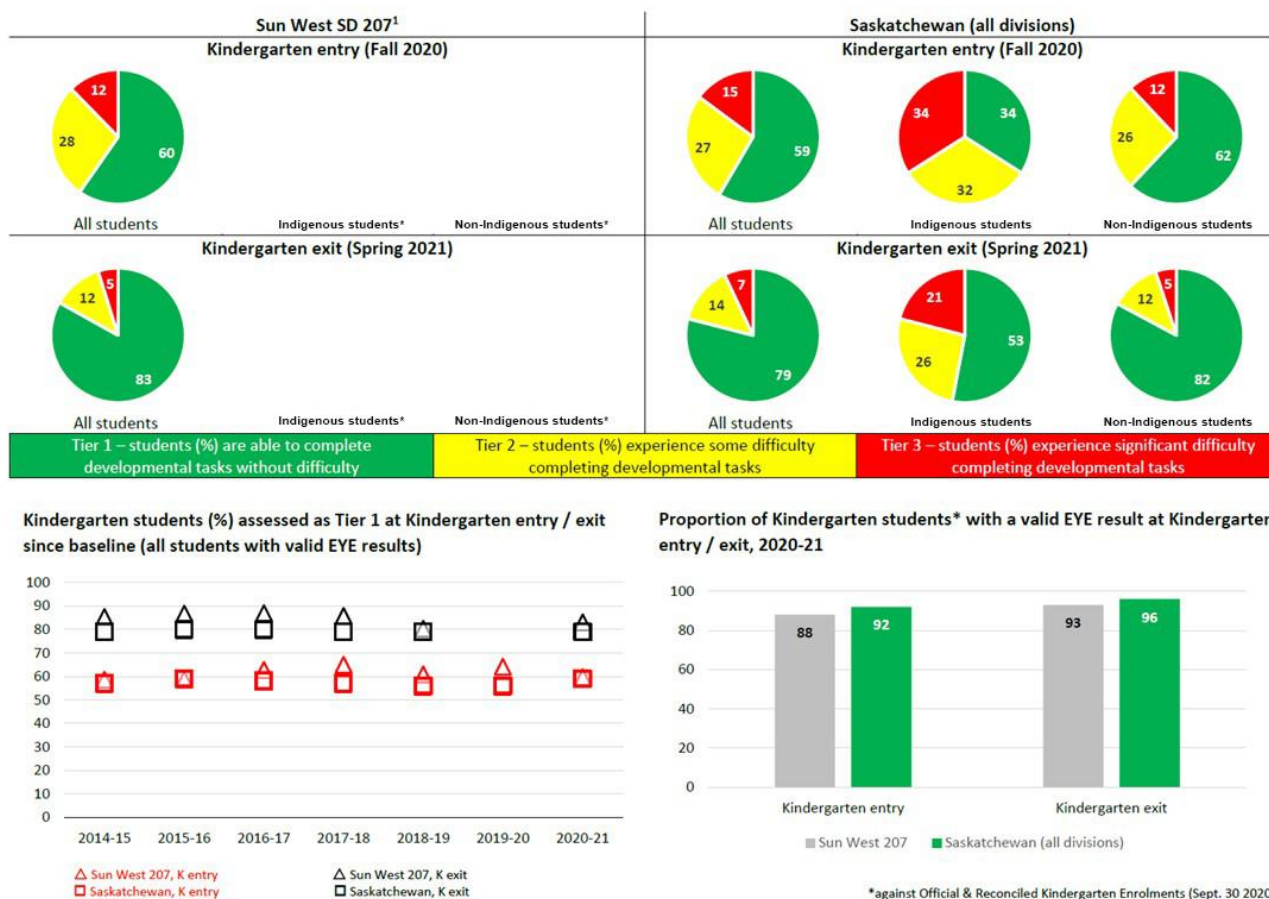
Early Years Evaluation

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

Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier one) 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-Indigenous and Indigenous) who were assessed as the various tiers at Kindergarten entry and after the Kindergarten year at exit since 2014-15 from Sun West School Division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

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



¹Results for self-declared Indigenous students and non-declared (Non-Indigenous) 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 1 RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2021

Analysis of Results – Early Years Evaluation

In the Fall 2020, Sun West School Division had higher numbers of students participating in the online Kindergarten program through the Sun West Distance Learning Centre than previous years. This needs to be considered when analysing data as the proportion of Kindergarten students with a valid EYE result was lower than the provincial average (88% compared to 92%).

Sun West School Division continued to maintain a relatively flat profile with 60% of students entering Kindergarten in Tier one with 83% exiting the program at Tier one. It is noted that most years, Sun West School Division is higher than the provincial average, but in the 2020-21 school year, was consistent with the provincial average. The students exiting the program in Tier three are designated intensive needs students.

In 2020-21, Sun West School Division began infusing Indigenous Perspectives into daily practice, structure, and routines. Sun West was an eager and enthusiastic partner of an Early Years ESSP cultural project.

Sun West School Division continues to build a cadre of teachers who have years of experience within the early years. With the inclusion of Professional Learning Communities and increased comfort level with virtual meetings, the Prekindergarten and Kindergarten teachers are gaining a lot of face-to-face professional development and networking. This is building stronger early years classrooms with a continued focus on professional development and encouragement to pursue additional qualifications in early learning.

School Division local priority area

100% of our schools will see improvement in the student intellectual engagement and inclusion composite levels as measured by OurSchool surveys.

School Division goals aligned with local priority area	<p>Goals for 2020-21 included:</p> <ul style="list-style-type: none">• Embed language promoting a division culture of mentoring relationships, flexible environments, opportunities for voice and choice, resources, innovation, distribution of leadership, evaluation and recognition.• Promote innovation and increase opportunities for collaboration.• Improve communication processes.• Using embedded models of instruction to encourage teachers to become activators through professional learning.• Develop diversity in programming.• Provide personalized professional learning opportunities.• Expand partnerships with outside agencies.• Improve Infrastructure.
School Division actions taken during the 2020-21 school year to support local priority area	<p>Actions for 2020-21 included:</p> <ul style="list-style-type: none">• Personalized Goal process implemented division-wide.• The Middle Years Practical and Applied Arts Pathways program was expanded, increasing voice and choice for students.• New programming was developed for a Grade 10-12 technology pathways program including certification.• Increased Agriculture Education opportunities in schools.• Increased dual credit opportunities with Saskatchewan Polytechnic and the University of Saskatchewan.• Division-wide PeBL implementation and application of personalized learning, included focused professional development, workshops, conferences, teacher collaboration opportunities and support of local school initiatives.• To support personalized learning, specific focus was placed on character development (self-regulation) and building school culture.• Focus was placed on the gradual and deliberate transfer of responsibility between educator and student.• Personalized professional learning via the division was initiated through Professional Learning Communities based on teacher interest, need or expertise.• PeBL Mentors continued to be allocated to each school to support student voice and choice.• Resources were continued to be added to Sun West's online Resource Bank. This included both internally developed resources and resources from outside the division.• A strategic focus on the areas of academic achievement, engagement and well-being was established.• A Wellness Committee was formed.• A year of wellness resource plan was developed for middle years.• Modified course supports were developed to support all learners.

- Partnerships were developed with other Saskatchewan school divisions to share resources and professional development through professional learning communities and the Resource Bank.

Local measures for engagement priority

Elementary School OurSCHOOL Data

Figure 2: Percentage of students socially engaged in SK Sun West SD

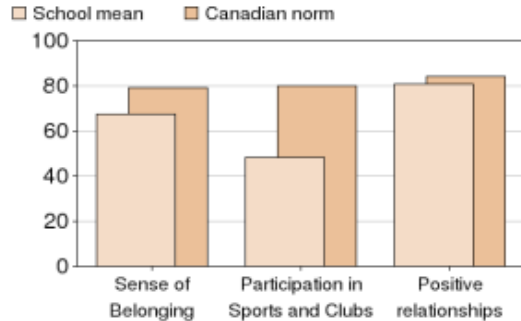


Figure 4: Percentage of students intellectually engaged in SK Sun West SD

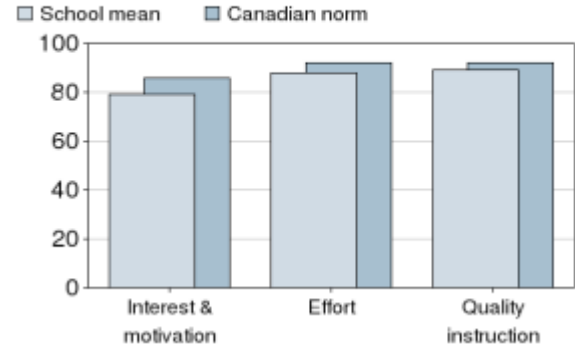
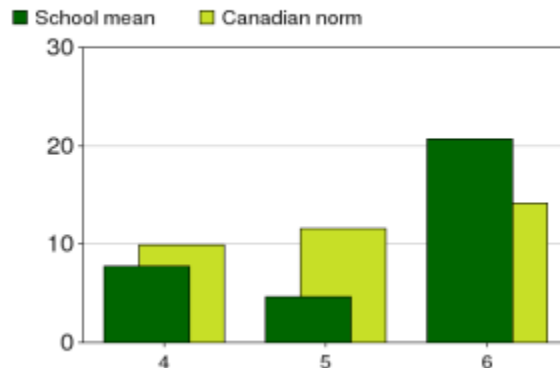


Figure 5: Percentage of students in SK Sun West SD displaying early signs of disengagement.



High School OurSCHOOL Data

Figure 1: Percentage of students socially engaged in SK Sun West SD

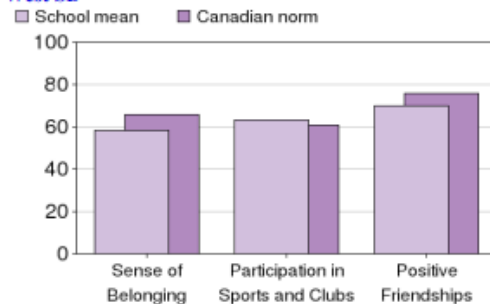
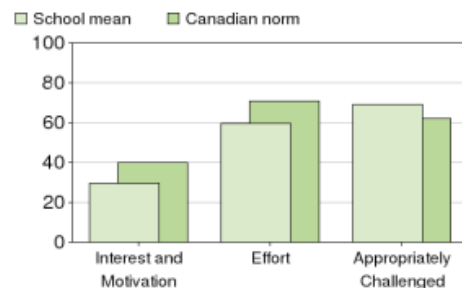


Figure 3: Percentage of students intellectually engaged in SK Sun West SD



Analysis of results

The previous graphs represent student engagement (interest and motivation) at both the Grade 4-8 level and Grade 9-12 level. The application of PeBL has been predominantly in Grades K-8 and the results clearly demonstrate a significant impact with engagement levels going up from 60% in 2014-15 (not shown in the previous graph) up to an average of 80% based on the intellectual engagement indicators from 2020-21 as reported in Figure 4. It is anticipated to increase further as more classrooms shift into personalized learning in Grades 10-12. The second graph reports on Sun West high school students being intellectually engaged. There is an improvement from historical levels of around 20-22% to an increase to 37% (see Figure 3). This can be attributed to the impact of PeBL as it works its way up into the high schools with increased programming opportunities engaging more students. In the 2020-21, OurSchool survey elementary reports demonstrated that the Sun West PeBL philosophy is helping to ensure that a lower percent of students at the Grades 4-6 levels were disengaged with their learning (see Figure 5).

Demographics

Students

In 2020-21, Sun West experienced an overall increase of 399 students compared to the previous school year. A large portion of this increase can be attributed to increased enrolment at the Sun West Distance Learning Centre. Although enrolments at brick and mortar schools remained fairly stable there was a shift of some students to home learning for a portion of the year due to the COVID-19 pandemic.

Due to the pandemic, home-based enrolments increased from 61 students in the 2019-20 school year to 171 students in 2020-21. During the same period, the number of English as an Additional Language students decreased marginally by 15 students, while the number of self-identified Indigenous students increased by 66.

Sun West SD 207					
Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	356	348	305	361	375
1	360	390	375	338	399
2	396	370	387	381	362
3	399	390	376	387	400
4	354	407	390	384	397
5	371	370	404	399	395
6	334	385	367	416	429
7	354	362	377	385	424
8	379	387	366	391	409
9	350	363	344	366	394
10	413	413	392	388	394
11	412	393	398	400	479
12	658	768	838	957	1,095
Total	5,136	5,346	5,319	5,553	5,952
PreK	86	82	79	80	80

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.

- Indigenous students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	40	40	31	36	50
	4 to 6	34	42	44	47	50
	7 to 9	37	49	48	63	69
	10 to 12	127	123	148	216	259
	Total	238	254	271	362	428
English as an Additional Language	1 to 3	142	152	158	142	143
	4 to 6	133	158	144	140	144
	7 to 9	119	134	116	114	102
	10 to 12	50	72	62	75	67
	Total	444	516	480	471	456
French Immersion	K to 3	-	-	-	-	-
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	<10
	Total	-	-	-	-	<10

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	329.6
Principals, vice-principals	27.0
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	156.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	19.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	63.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	128.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	730.3

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: Human Resources, Sun West School Division, 2021.

Senior Management Team

In 2020-21, under the leadership of the Director of Education/CEO, Sun West's senior leadership team included five Superintendents of Education, one Superintendent of Business and Managers of Business, Human Resources, Transportation, Facilities, Information Technology as well as an Executive Assistant. The Superintendents of Education have assigned areas of responsibility such as student support services, curriculum and assessment, distance learning and school operations. The team supports and provides professional guidance to division level personnel, managers, supervisors, school-based administrators, teachers, consultants, student support services personnel, educational assistants, librarians, secretaries.

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

Director of Education/Chief Executive Officer

Randy Emmerson

Superintendent of Business

Ryan Smith

Superintendent of Schools, Curriculum, Instruction and Assessment

Shari Martin

Kelli Boklaschuk

Superintendent of Schools, Human Resources and Teachers

Vicki Moore

Superintendent of Schools, Partnerships and Instructional Technology

Darren Gasper

Superintendent of Schools and Student Support Services

Carole Butcher

Business Manger

Rhonda Saathoff

Human Resources Manager

Michelle Leith

Facilities and Information Technology Manager

Michael Zummack

Transportation Manager

Rick McKeil (until June 2021)

Michael Zummack (starting July 2021)

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

- There are 42 schools located in 19 communities and 18 Hutterite colonies. The average school building is 56 years old. The oldest school is 67 years old and the newest is 32 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.

Infrastructure Projects

During the 2020-21 fiscal year, Sun West had the following projects valued at \$200,000 or greater.

- \$560,455 - roof replacement and HVAC upgrade for Harris-Tessier Central School (stimulus funding).
- \$329,317 – HVAC upgrade for Loreburn Central School (partial climate action incentive funding).
- \$347,865 – building automation system for Rosetown Central High School (climate action incentive funding).
- \$259,115 – roof repair for Walter Aseltine School.

Source: Facilities, Sun West School Division, 2021.

Transportation

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

Sun West operates its own transportation service and owns a fleet of 155 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities. The Sun West School Division also provides transportation services for the St. Gabriel School in Biggar, which is a school in the Greater Saskatoon Catholic School Division.

Transportation Statistics	
Students transported (rural)	1883
In-town students transported (not included in above)	279
Students transported by parents/guardians (reimbursed allowance)	8
Students transported requiring special needs	4
Prekindergarten students transported	29
Number of buses	143
Number of bus routes	103
Kilometres travelled daily (does not include special event trips)	17,756
Kilometres per year travelled on school trips daily	N/A

Transportation Statistics (continued)	
Average age of bus	2011
Average one-way ride time	27 minutes
Longest one-way ride time	72 minutes
Cost per student per year	N/A
Cost per kilometre travelled	N/A

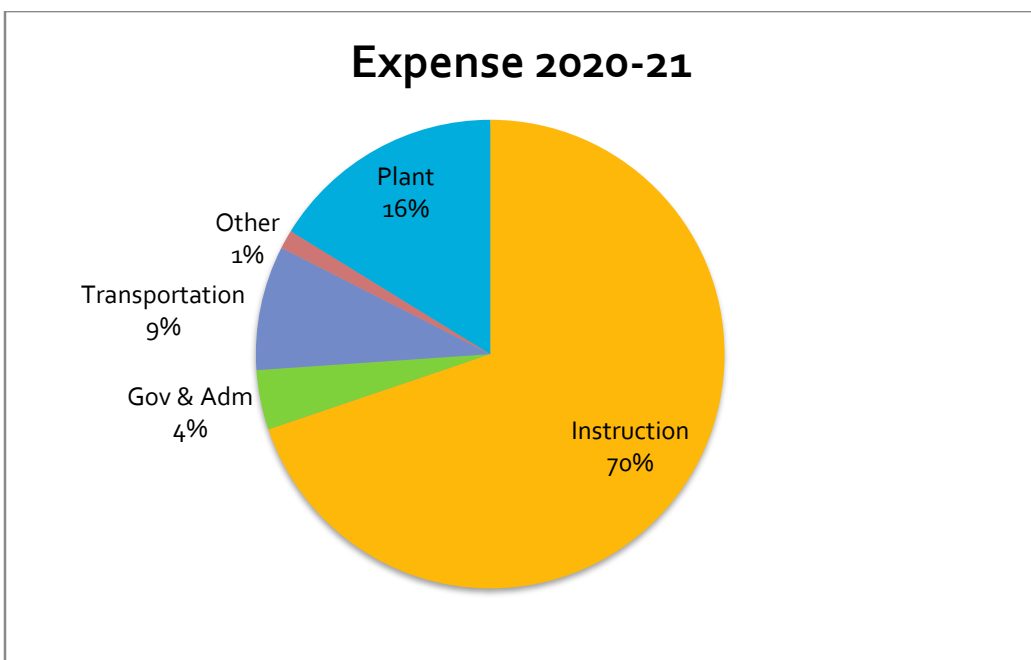
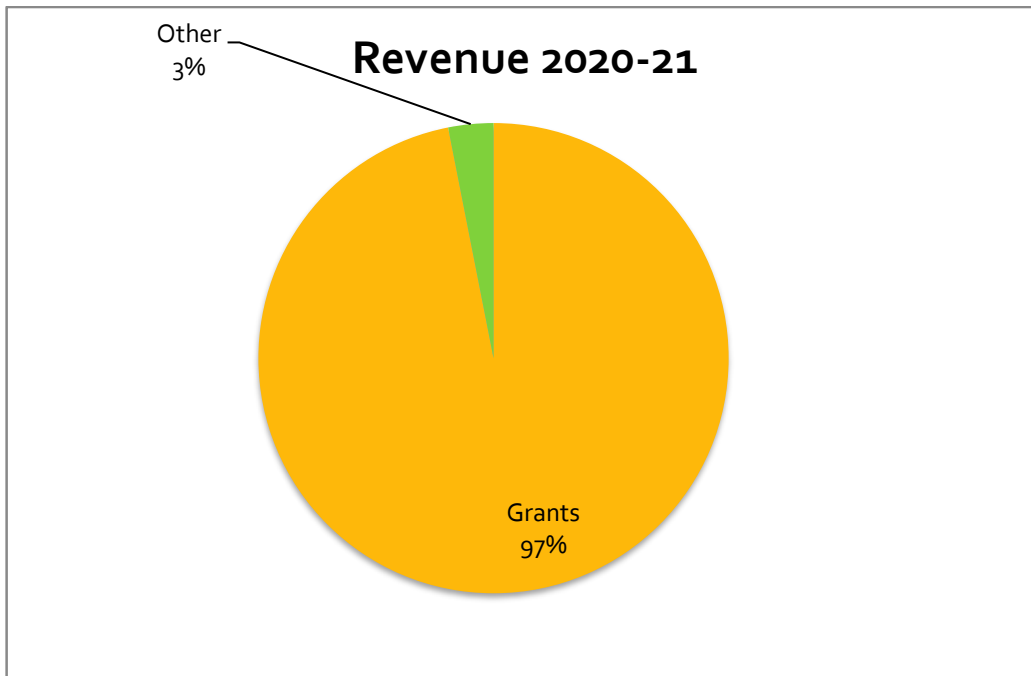
Note: This data reflects transportation of Sun West School Division students and applicable St. Gabriel School students in Biggar.

Source: Transportation, Sun West School Division 2021

Financial Overview

In 2020-21, contingency funding of \$ 4,090,046 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Grants	62,662,148	69,194,830	62,044,363	6,532,682	10%	1
Tuition and Related Fees	700,000	537,859	634,514	(162,141)	-23%	2
School Generated Funds	1,600,000	719,925	1,050,979	(880,075)	-55%	3
Complementary Services	338,396	338,396	336,622	-	0%	
Other	855,945	614,341	841,166	(241,604)	-28%	4
Total Revenues	66,156,489	71,405,351	64,907,644	5,248,862	8%	
EXPENSES						
Governance	358,513	292,599	274,456	(65,914)	-18%	5
Administration	2,755,222	2,745,939	2,836,376	(9,283)	0%	
Instruction	47,401,632	51,501,084	45,485,073	4,099,452	9%	6
Plant	10,410,100	11,961,262	10,424,662	1,551,162	15%	7
Transportation	6,734,987	6,331,718	5,978,532	(403,269)	-6%	8
Tuition and Related Fees	88,026	63,986	87,805	(24,040)	-27%	9
School Generated Funds	1,600,000	567,099	1,085,972	(1,032,901)	-65%	10
Complementary Services	304,082	324,998	291,275	20,916	7%	11
Other Expenses	2,120	2,797	22,457	677	32%	12
Total Expenses	69,654,682	73,791,482	66,486,608	4,136,800	6%	
(Deficit) for the Year	(3,498,193)	(2,386,131)	(1,578,964)			

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

Note	Explanation
1	Over budget mainly due to unbudgeted safe schools pandemic funding as well as in-kind grants for pandemic related support. Also includes grants in-kind for my School Sask and Community Net. Grant received for Climate Action Incentive Fund.
2	Less revenue than budgeted for course fees due to partnerships with other school divisions in Saskatchewan to support online education programming, with students taking online courses through home divisions.
3	Under budget as fundraising for school activities was limited due to pandemic restrictions.
4	Under budgeted Interest earned related to bank rates, and a reduction of insurance reimbursement claims.
5	Less than budgeted expenses due to online meetings & conferences related to the pandemic.
6	Increase to budgeted staffing costs for remote learning support and to fill student learning gaps, related to the pandemic. Increase in purchases of computer supplies.
7	Over budget due to increase in minor renovations to provide flexible learning spaces for students, roof repairs and install of HVAC automation system upgrades.
8	Less than budgeted fuel expenses due to less curricular and extra curricular trips due to the pandemic.
9	Less than budgeted number of students enrolled in regional college and out of division students.
10	Less than budgeted expenses for school activities due to pandemic restrictions.
11	Increase to budgeted staffing costs due to salary grid placement of staff. Over budget due to the increase of supplies related to the pandemic.
12	Over budget for service charges due to increase in online programming transactions.

Appendix A – payee list

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
							-
Brummund, Michelle	7,566	1,164	-	-	-	744	9,474
Collins, John**	13,271	2,617	-	-	-	920	16,808
Cowell, Barbara	1,318	-	-	-	-	213	1,531
Dewey, Robert	1,709	463	-	-	-	213	2,385
Griffith, Ruth	11,982	1,550	-	-	-	920	14,452
Irwin, Margaret	1,306	295	-	-	-	213	1,814
Itterman, Karen*	19,283	1,759	-	197	-	920	22,159
Lytle, Susan	11,239	744	-	197	-	920	13,100
Morrow, Cathy	11,976	288	-	562	-	478	13,304
Nisbet, Cara	8,534	105	-	562	-	744	9,945
Sander, Scott	10,291	2,315	-	-	-	920	13,526
Whitfield, Michele	11,821	1,934	-	561	-	744	15,060

Barb Cowell, Margaret Irwin & Robert Dewey left the board after 2020 elections. Cara Nisbet, Michelle Brummund, and Michele Whitfield joined the Board after elections.

**Chair **Vice-Chair*

Name	Amount
Adair, Donna	50,887
Adams, Dana	88,982

Name	Amount
Adelman, Nicole	63,221
Adnam, David	87,380

Name	Amount
Adnam, Steven	87,748
Aitken, Cameron	89,294
Anderson, Brandi	52,244
Anderson, Brenda	87,093
Anderson, Darren	64,594
Andrew, Michelle	60,263
Argue, Derek	76,292
Armitage, Jacqueline	63,777
Arnal, Amy	61,712
Bailey, Garrett	77,754
Ballek, Natalie	130,490
Bartsch, Lucas	79,499
Bayda, Taelor	62,549
Beattie, Lori	59,035
Bec, Jessica	59,200
Becker, Stacy	105,445
Belitski, Teagan	57,440
Bennett, Miles	83,564
Berezowski, Paula	93,375
Berezowski, Richard	92,797

Name	Amount
Bergerman, Dana	92,968
Besharah, Candace	106,467
Biberdorf, Aaron	126,263
Billett, Chelsea	83,813
Blackwell Jones, Karen	93,877
Block, Fern	98,370
Bokitch, Allison	119,641
Boklaschuk, Kelli	154,529
Bourassa, Aaron	67,042
Boyd, Kristin	55,751
Boyle, Magan	70,608
Brodie, Acacia	75,539
Brown, Ashley	62,505
Brown, Paul	58,939
Bucko, Eugene	93,926
Burton, Rebekka	84,762
Butcher, Carole	154,529
Buxton, Joel	74,266
Calkins, Danine	80,659
Camponi, Danielle	58,346

Name	Amount
Cardiff, Brooke	75,675
Carlson, Kent	93,290
Cates, James	98,085
Chabot, Megan	71,850
Charnetski, Melanie	56,402
Chupik, Natalie	106,971
Clark, Courtney	53,669
Clarke, Ashley	86,091
Cochran, Natasha	107,577
Cockerill-Nattrass, Melanie	91,734
Coles, Adina	93,173
Copeland, Bridget	58,222
Cordes, Elena	83,807
Cowell, Jamie	87,380
Dabek, Sydney	68,956
Dancey, Tyler	54,871
Dansereau, Charlene	91,218
Danskin, Anthony	81,474
Danz, Joerg	88,545
Darroch, Taylor	60,426

Name	Amount
Darroch, Tricia	73,656
Davey, Jennifer	102,054
Davey, Joel	65,933
Davidson, Amelia	92,797
Davis, Crystal	92,904
Day, Chantal	50,485
de Huber, Allison	79,574
Delorme, Cassandra	74,918
Denning, Brianne	75,229
Dewan, Pamela	94,034
Diedrich, Raeanne	81,307
Diemert, Tammy	115,431
Dimitroff, Mikala	58,335
Dimitroff, Shannon	89,234
Dingle, Eli	98,125
Dingle, Morgan	93,521
Dinsmore, Brett	82,671
Doll, Derek	89,201
Dows, Andrea	54,620
Dows, Kenneth	92,816

Name	Amount
Dragseth, Collin	65,501
Drews, Hannah	79,796
Drury, Trevor	88,732
Dubasov, Becky	84,503
Duchesne, Karla	92,934
Duley, Nicole	76,269
Eckstein, Shelly	58,730
Edgar, Trevor	92,935
Edwards, Joell	81,708
Elder, Kirsten	66,650
Emmerson, Randy	195,000
Empey, Caroline	80,414
Epp, Rebecca	90,053
Epp, Terence	88,491
Evans, Jaiden	60,115
Fast, Amanda	93,235
Fedyk, Kerrilee	54,232
Fedyk, Mike	88,004
Fick, Kimberly	124,860
Finnestad, Craig	80,550

Name	Amount
Flynn, Janis	90,817
Follensbee, Shelley	88,491
Foster, Jessica	79,498
Francis, Mackenzie	58,099
Freistadt, Darcy	87,380
Frick-Davis, Rietta	93,312
Friedrick, Meaghan	111,519
Fries, Amelia	51,705
Friesen, Katherine	88,494
Friesen, Vanessa	58,287
Froese, Kimberly	85,075
Fry, Tessa	71,253
Fullerton, Jacey	70,729
Galay, Melissa	61,038
Ganzert, Jessica	71,775
Gartner, Molly	74,604
Gasper, Darren	168,522
Gasper, Douglas	67,648
Genereux, Matthew	59,815
George, Shauna	93,090

Name	Amount
German, Tammy	97,340
Gibbons, Katilyn	98,829
Giles, Bonnie	54,620
Gillanders, Marlene	104,277
Glencross, Kelsea	81,623
Gosselin, Carolyn	88,491
Gowen, Cory	107,094
Grad, Kathleen	138,687
Graham, Alexandra	62,672
Graham, Janice	88,886
Grande, Lisa	89,351
Grasby Sawatzky, Pamela	92,840
Grassing, Laura	91,079
Gray, Tricia	63,609
Greene, Meaghan	88,585
Greschner, Ashley	92,829
Guebert, Philip	110,538
Guillet, Darren	70,386
Guilmette, Elaina	94,210
Haas, Linda	89,629

Name	Amount
Hadden, Stephen	89,324
Hagel, Monica	80,153
Halkyard, Jordan	67,357
Hall, Terry	106,911
Hansen, Tawna	88,491
Harrison, Renee	98,085
Haugen, Kimberly	89,217
Hayes, Clinton	93,295
Hayes, Teana	97,888
Heath, Kurtis	118,096
Heath, Leanne	90,437
Heatherington, Novalee	56,219
Helmeczi-Dolan, Amanda	84,145
Hepp, Nicole	71,945
Herbert, Brett	81,474
Herman, Lisa	84,056
Herrem, Chrystal	84,789
Herrem, Nathan	87,078
Hertz, Patricia	97,888
Hey, Leia	114,631

Name	Amount
Hilbig, Blain	119,203
Hingston, Melissa	54,171
Hintz, Leanne	92,797
Hintze, Kari	88,699
Hobbs, Kimberley	115,564
Hofer, James	81,783
Hoffinger, Donna	97,649
Holden, Patricia	98,173
Holt, Laura	89,371
Hom, Timothy	93,897
Hopkins, Courtney	68,394
Hoult, Michael	94,341
Hounjet, Camille	109,508
Hritzuk, Karrie	98,129
Hrycak, Mark	76,341
Hubbard, Jamie	54,361
Hutchison, Kyle	70,386
Hynd, Melissa	92,561
Ives, Stephanie	92,415
James, Jodi-Lee	69,262

Name	Amount
Jamieson, Danielle	104,317
Jamieson, Johnathon	50,287
Jeancart, Renee	55,313
Jeffries, Karen	111,163
Johnson, Allison	63,095
Johnson, Amanda	62,613
Johnson, Angylla	92,821
Johnson, Crystal	101,272
Johnson, Kimberly	88,499
Johnson, Lindsay	88,838
Johnson, Roy	88,499
Johnson, Ryan	98,733
Johnston, Brian	74,238
Johnston, Julia	58,361
Jones, Shirley	116,826
Kahovec, Janelle	87,083
Kapiniak, Carolin	88,558
Kapustinsky, Alicia	60,651
Keith, Breanne	52,169
Kelman, Cheryl	92,802

Name	Amount
Kerpan, Melanie	106,278
Killoh, Paulette	89,011
King, Lisa	111,540
Kingwell, Hayley	70,437
Kingwell, Jeffrey	94,445
Kirby, Cassandra	61,165
Kirtzinger, Lisa	88,961
Klassen, Crystal	103,564
Klassen, Douglas	88,491
Klassen, Linda	74,958
Knowles, Emily	81,249
Korchinski, David	68,649
Korchinski, Megan	69,242
Korolis, Henrietta	73,604
Krahn, Charlene	101,754
Krahn, George	86,919
Krause, Daniel	91,573
Kristjanson, Rebecca	53,245
Kurulak, Wilma	101,754
Lachica, Kayla	73,710

Name	Amount
Lander, Melissa	102,077
Larwood, Brent	98,214
Lea Bang, Jena	93,788
LeBlanc, Robert	93,414
Lehman, Tannis	87,469
Lehman, Tavis	69,603
Lehmkuhl, Rheanne	92,493
Lehnert, Tanya	97,471
Leith, Michelle	123,377
Lewis, Carol	54,620
Lewis, Vanessa	111,066
Li, Ying Zhu Wendy	74,597
Libke, Shannon	89,650
Lipinski, Norman	90,118
Litzenberger, Harold	81,659
Loken, Jennifer	94,978
Long, Jill	108,393
Longmire, Celene	91,191
Lorer, Carla	98,085
Low, Arlene	116,235

Name	Amount
Low, Jason	117,467
Lowe, James	103,228
Lutz, Alexandra	98,139
Lynn Honoroski, Terri	51,041
MacDonald, Alysa	69,195
Mahoney, Lesley	110,542
Maki, Rodney	88,511
Marchant, Heidi	88,870
Marsh, Daniel	66,007
Marsh, Paula	97,646
Martin, Shari	168,522
Mastel, Kevin	105,433
Matro, Mary Ann Agnes	62,342
Mcconnell, Karen	89,839
Mcdonald, Patricia	104,269
McJannet, Correne	79,347
McJannet, Shannon	68,564
McKeil, Rick	113,095
McKellar, Lyle	119,073
McKenney, Deanne	107,729

Name	Amount
McLauchlin, Nicole	88,491
McLauchlin, Todd	78,146
McLay, Joanie	85,216
Mcmahon, Denaye	88,558
Mcphee, John	98,567
Melling, Nadine	55,790
Menzies, Cindy	74,517
Millar, Monique	77,617
Miller, Jesse	71,713
Mills, Suellen	68,331
Milton, Penny-Jo	92,797
Minish, Jennelle	69,640
Moffat, Melanie	88,491
Monaghan, Ashley	71,716
Moore, Aaron	81,121
Moore, Aleisha	75,529
Moore, Vicki	168,522
Moreside, Shawna	89,744
Morrison, Lance	93,457
Morrison, Shauna	93,030

Name	Amount
Moser, Kelsi	71,532
Motier, Samuel	62,901
Muir, Regan	89,620
Murphy, Madison	51,172
Nadeau, Marlow	81,474
Ness Bredy, Nichole	75,257
Nilsen, Penny	58,572
Norrish, Heather	90,108
Norrish, Janaya	93,465
Noseworthy, James	87,918
Olivier, Natasha	92,797
O'Neill, Alisha	74,654
Oscar, Christopher	125,071
Osmond, Ian	98,607
Ostrom, Angel	97,405
Padayachee, Keisha	69,284
Padberg, Elizabeth	89,162
Padberg, Greg	64,415
Palaschak, Harmony	63,175
Paproski, Gary	102,478

Name	Amount
Peardon, Shannon	84,656
Pearson, Donna	88,924
Pennington, Valerie	51,451
Perkins, Jason	59,863
Persson, Ashley	75,868
Peterson, Mitchell	60,377
Petterson, Kara	81,692
Phillips, Brie	56,710
Phillips, Heather	93,268
Pihach, Edward	50,163
Pincemin, Erin	99,216
Poletz, Andrea	68,962
Poletz, Linda	107,894
Polowick, Jody	84,050
Potratz, Sondra	54,620
Quagraine, Theodocia	56,123
Reichert, Tami	89,715
Rettger, Catherine	88,491
Rewerts, Colleen	59,863
Roberts, Corra-Lynn	61,388

Name	Amount
Robertson, Katrina	88,853
Robson Gilchrist, Carly	88,272
Roddam, Alison	65,874
Ross, Jessica	81,616
Ross, Robert	76,313
Rouse, Clayton	74,841
Ruten, Nathan	83,723
Ruten, Wendy	63,208
Ryan-Dobbin, Maureen	70,637
Rychlo, Carol	93,597
Saathoff, Rhonda	123,377
Sakundiak, Lindsay	67,651
Salyn, Gregory	85,122
Sampson, Kristin	92,958
Samuel, Chase	65,580
Samuels-Houston, Saudia	60,307
Sarada, Sheldon	88,515
Schlosser, Katie	82,976
Schmaltz, Pamela	97,197
Schultz, Monika	98,093

Name	Amount
Sheppard, Colleen	87,373
Shirley, Jessica	67,644
Siemens, James	98,231
Siemens, Jesse	65,500
Simonson, Karin	75,539
Singer, Jennifer	88,558
Siroski, Brenna	70,849
Sloboda, Maureen	107,894
Slocombe, Laurie	98,085
Smadu, Blair	92,797
Smid, Katelyn	60,792
Smith, Glen	88,732
Smith, Kailyn	68,481
Smith, Ryan	168,519
Sobkowicz, Kim	102,289
Sobkowicz, Kimberly	74,562
Sopczak, Jeffrey	114,537
Sparks, Angela	87,852
Stalwick, Gary	54,193
Stein, Rebecca	71,343

Name	Amount
Stephenson, Shannon	93,280
Stinson, Paul	98,085
Swan, Colleen	89,091
Swan, Erin	57,474
Swan, L. Erin	61,475
Tan, Jonah	59,863
Telfer, Patrick	92,797
Theede, Ellyse	88,615
Theoret, Keith	93,279
Thiessen, Ryan	89,366
Thomson, Cindy	119,826
Thorstad, Darla	115,312
Thuringer, Stephen	52,798
Toews, Kira	63,075
Torrance, Sarah	52,424
Torwalt-Lawrence, Renee	88,723
Triffo, Brent	89,006
Triffo, Nicole	88,491
Trytten, Erin	86,793
Tulp, Cindy	98,425

Name	Amount
Tulp, Lloyd	93,520
Uhrich, Tracey	110,392
Vanthuyne, Craig	93,488
Vanthuyne, Deavin	89,234
Varty, Linda	62,887
Vatamaniuck, Sarah	60,281
Vavra, Danielle	92,561
Venn, Carol	95,739
Vrinten, Gary	91,384
Waldner, Marcy	92,797
Walker Morey, Chantal	93,587
Walker, James	111,835
Walker, Janine	89,525
Wall, Jessica	69,041
Walters, Kolin	88,400
Walzak, Tracey	72,970
Ward, Aileen	92,809
Ward, Kristin	52,901
Warren, Janet	88,704
Weber, Jaimes	79,970

Name	Amount
Werstiuk, David	53,095
Whitell, Diedra	74,678
Williams, Sheena	62,465
Willner, Karielle	89,649
Willner, Laura	88,812
Wilson, Brantt	51,783
Wilson, Drew	57,204
Wilson, Mary	67,271
Wilyman, Joely	61,859
Wintonyk, Mitchell	84,969

Name	Amount
Wood, Walter	75,024
Wright, Ross	106,069
Yausie Thompson, Amber	93,582
Zacharias, Richard	57,689
Zagoruy, Jacqueline	88,558
Zerebeski Walters, Connie	89,227
Zerr, Alanna	71,943
Zhao, Amy	71,721
Zummack, Michael	123,377

Supplier payments

Name	Amount
AON Canada Inc.- T57048C	485,728
Apple Canada Inc.	136,519
Avi-Spl Canada Ltd.	176,013
Beeplus Workplace Solutions	127,580
Bank of Montreal Mastercard	444,783
Broadway Millwork & Construction Ltd.	106,530
CDW Canada Inc.	259,916
Charter Telecom Inc.	68,843
Choice Electrical Supply	77,931
Concentra Bank	106,266
CP Distributors Ltd.	59,579

Name	Amount
Danrich Environment Control	100,168
Davidson School SRC	54,649
Diamond International	452,690
Ditson, Barry	64,861
EMCO Corporation	113,557
Everest Services Ltd.	74,560
Federated Co-Operatives	774,905
Flynn Canada Ltd.	834,402
Gasper, Lori	68,680
HBI Office Plus Inc.	148,529
Hewlett-Packard Financial	50,230
Insight Canada Inc.	1,200,395

Name	Amount
J.O.B. Heating & Air Conditioning	625,434
Macker Tek Ltd.	89,783
MCS Community Development	125,356
Municipal Employees Pension Plan	1,152,485
Mikkelsen Coward & Co. Ltd.	1,118,232
Millsap Fuel Distributors Ltd.	99,978
Mobile Paving Ltd.	58,275
Monolith Technology	78,179
Pearson Canada Inc.	50,402
Pinnacle Distribution Inc.	303,500
Pro Print Inc. & Stampman Pro	157,175
R & D Commercial Interiors	335,142
Rack Petroleum Ltd.	60,227
Receiver General For Canada	2,612,143
Regal Motors Ltd.	81,845
RMIS Engineering	56,711

Name	Amount
S.F. Scott Mfg Co Ltd.	117,411
Saskatchewan Telecommunications	130,667
Saskatchewan Energy	360,861
Saskatchewan Government Insurance	124,851
Saskatchewan Power	698,301
Saskatchewan Workers' Compensation Board	161,831
Saskatchewan Polytechnic	50,605
Source Office Furnishings	55,422
Saskatchewan School Boards Association Employee Benefits Plan	736,284
Synovia Solutions LLC	62,446
Titan Sports Systems Ltd.	54,762
Toshiba Business Solutions	148,047
Western Campus Resources	123,200
Western Canada Bus	810,383
Wolseley Canada	69,426

Other expenditures

Name	Amount
Canadian Union of Public Employees 4802	150,216
Municipal Employee Pension Plan	1,152,458
Receiver General	10,797,139
Saskatchewan Professional Teachers Regulation Board	56,858

Name	Amount
Saskatchewan School Boards Association Employee Benefits Plan	360,256
Saskatchewan Teachers Federation	3,931,268
Teacher Superannuation Commission	70,364
Saskatchewan School Boards Association	94,642

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, 2021

Ryan Smith
Superintendent of Business

Rhonda Saathoff
Business Manager

Jamie Cowell
Business Supervisor

CHBB Chartered Professional Accountants
Auditor

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

Saskatchewan 



Management's Responsibility for the Financial Statements


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

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

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

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

On behalf of the Sun West School Division No. 207:



Board Chair



CEO/Director of Education



Superintendent of Business

November 23, 2021

Partners

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

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

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, 2021, 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, 2021, 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, with a long horizontal flourish extending from the bottom of the 'B's.

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

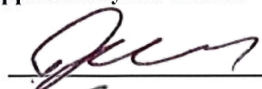
November 23, 2021

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2021

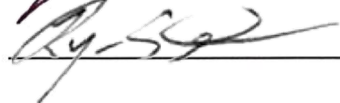
	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	17,295,472	16,726,987
Accounts Receivable (Note 7)	340,011	738,584
Portfolio Investments (Note 3)	78,725	78,046
Total Financial Assets	17,714,208	17,543,617
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	88,091	73,645
Liability for Employee Future Benefits (Note 5)	823,600	760,800
Deferred Revenue (Note 9)	328,563	660,776
Total Liabilities	1,240,254	1,495,221
Net Financial Assets	16,473,954	16,048,396
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	51,543,351	54,347,359
Inventory of Supplies Held for Consumption	271,865	319,950
Prepaid Expenses	281,839	241,435
Total Non-Financial Assets	52,097,055	54,908,744
Total Accumulated Surplus (Note 11)	68,571,009	70,957,140

Contractual Obligations and Commitments (Note 13)

Approved by the Board:



Chairperson



Superintendent of Business

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
REVENUES	(Note 12)		
Grants	62,662,148	69,194,830	62,044,363
Tuition and Related Fees	700,000	537,859	634,514
School Generated Funds	1,600,000	719,925	1,050,979
Complementary Services (Note 10)	338,396	338,396	336,622
Other	855,945	614,341	841,166
Total Revenues (Schedule A)	66,156,489	71,405,351	64,907,644
EXPENSES			
Governance	358,513	292,599	274,456
Administration	2,755,222	2,745,939	2,836,376
Instruction	47,401,632	51,501,084	45,485,073
Plant	10,410,100	11,961,262	10,424,662
Transportation	6,734,987	6,331,718	5,978,532
Tuition and Related Fees	88,026	63,986	87,805
School Generated Funds	1,600,000	567,099	1,085,972
Complementary Services (Note 10)	304,082	324,998	291,275
Other	2,120	2,797	22,457
Total Expenses (Schedule B)	69,654,682	73,791,482	66,486,608
Operating (Deficit) for the Year	(3,498,193)	(2,386,131)	(1,578,964)
Accumulated Surplus from Operations, Beginning of Year	70,957,140	70,957,140	72,536,104
Accumulated Surplus from Operations, End of Year	67,458,947	68,571,009	70,957,140

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 12)		
Net Financial Assets, Beginning of Year	16,048,396	16,048,396	15,124,495
Changes During the Year			
Operating (Deficit) for the Year	(3,498,193)	(2,386,131)	(1,578,964)
Acquisition of Tangible Capital Assets (Schedule C)	(1,304,999)	(1,786,223)	(2,216,779)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	72,596	8,824
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	(67,920)	10,803
Amortization of Tangible Capital Assets (Schedule C)	4,745,192	4,585,555	4,807,246
Net Acquisition of Inventory of Supplies	-	48,085	(98,684)
Net Change in Other Non-Financial Assets	-	(40,404)	(8,545)
Change in Net Financial Assets	(58,000)	425,558	923,901
Net Financial Assets, End of Year	15,990,396	16,473,954	16,048,396

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, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(2,386,131)	(1,578,964)
Add Non-Cash Items Included in Surplus (Schedule D)	4,517,635	4,818,049
Net Change in Non-Cash Operating Activities (Schedule E)	151,287	(422,711)
Cash Provided by Operating Activities	2,282,791	2,816,374
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,786,223)	(2,216,779)
Proceeds on Disposal of Tangible Capital Assets	72,596	8,824
Cash (Used) by Capital Activities	(1,713,627)	(2,207,955)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(679)	(288)
Cash (Used) by Investing Activities	(679)	(288)
INCREASE IN CASH AND CASH EQUIVALENTS	568,485	608,131
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	16,726,987	16,118,856
CASH AND CASH EQUIVALENTS, END OF YEAR	17,295,472	16,726,987

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	61,098,936	62,569,592	59,662,925
Other Ministry Grants	1,393,068	2,076,060	2,129,732
Total Ministry Grants	62,492,004	64,645,652	61,792,657
Other Provincial Grants	170,144	4,384,178	151,706
Grants from Others	-	165,000	100,000
Total Operating Grants	62,662,148	69,194,830	62,044,363
Total Grants	62,662,148	69,194,830	62,044,363
Tuition and Related Fees Revenue			
Operating Fees			
Other Related Fees	700,000	537,859	634,514
Total Operating Tuition and Related Fees	700,000	537,859	634,514
Total Tuition and Related Fees Revenue	700,000	537,859	634,514
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	20,306	32,377
Total Curricular Fees	60,000	20,306	32,377
Non-Curricular Fees			
Commercial Sales - Non-GST	332,000	128,035	249,173
Fundraising	564,000	291,902	309,397
Grants and Partnerships	19,000	17,339	23,305
Students Fees	210,000	39,951	111,038
Other	415,000	222,392	325,689
Total Non-Curricular Fees	1,540,000	699,619	1,018,602
Total School Generated Funds Revenue	1,600,000	719,925	1,050,979
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	338,396	338,396	336,622
Total Operating Grants	338,396	338,396	336,622
Total Complementary Services Revenue	338,396	338,396	336,622
Other Revenue			
Miscellaneous Revenue	539,805	420,813	611,802
Sales & Rentals	26,000	36,684	11,200
Investments	290,140	88,924	209,340
Gain on Disposal of Capital Assets	-	67,920	8,824
Total Other Revenue	855,945	614,341	841,166
TOTAL REVENUE FOR THE YEAR	66,156,489	71,405,351	64,907,644

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	165,904	131,479	130,342
Professional Development - Board Members	39,000	2,079	444
Grants to School Community Councils	46,000	46,000	43,536
Elections	6,000	10,113	500
Other Governance Expenses	101,609	102,928	99,634
Total Governance Expense	358,513	292,599	274,456
Administration Expense			
Salaries	2,149,679	2,180,413	2,186,540
Benefits	254,493	274,706	251,730
Supplies & Services	119,367	124,523	134,784
Non-Capital Furniture & Equipment	17,000	23,872	14,330
Building Operating Expenses	41,500	46,149	113,795
Communications	32,820	34,420	32,913
Travel	48,325	20,635	36,558
Professional Development	54,000	2,127	27,688
Amortization of Tangible Capital Assets	38,038	39,094	38,038
Total Administration Expense	2,755,222	2,745,939	2,836,376
Instruction Expense			
Instructional (Teacher Contract) Salaries	32,371,220	33,662,033	31,069,195
Instructional (Teacher Contract) Benefits	1,569,076	1,816,342	1,592,431
Program Support (Non-Teacher Contract) Salaries	6,663,661	6,835,654	6,340,930
Program Support (Non-Teacher Contract) Benefits	1,355,349	1,473,546	1,351,716
Instructional Aids	1,010,129	1,404,396	947,508
Supplies & Services	1,069,428	3,024,967	1,251,521
Non-Capital Furniture & Equipment	1,295,624	1,816,773	1,218,571
Communications	203,140	216,783	172,333
Travel	328,296	164,198	202,300
Professional Development	368,293	109,522	161,799
Student Related Expense	117,416	87,260	89,092
Amortization of Tangible Capital Assets	1,050,000	889,610	1,087,677
Total Instruction Expense	47,401,632	51,501,084	45,485,073

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,585,969	2,572,122	2,451,668
Benefits	491,495	516,162	478,905
Supplies & Services	50,000	48,275	42,520
Non-Capital Furniture & Equipment	118,103	59,789	108,052
Building Operating Expenses	4,309,891	5,921,348	4,463,371
Communications	21,500	12,672	15,314
Travel	120,000	134,420	119,512
Professional Development	20,000	1,619	24,084
Amortization of Tangible Capital Assets	2,693,142	2,694,855	2,721,236
Total Plant Operation & Maintenance Expense	10,410,100	11,961,262	10,424,662
Student Transportation Expense			
Salaries	2,922,207	2,850,612	2,800,085
Benefits	660,875	601,489	601,646
Supplies & Services	1,296,390	1,051,830	904,910
Non-Capital Furniture & Equipment	550,000	643,183	463,378
Building Operating Expenses	89,300	109,473	105,886
Communications	30,000	27,242	29,122
Travel	20,000	14,109	13,444
Professional Development	20,000	3,367	4,862
Contracted Transportation	182,203	68,417	94,904
Amortization of Tangible Capital Assets	964,012	961,996	960,295
Total Student Transportation Expense	6,734,987	6,331,718	5,978,532
Tuition and Related Fees Expense			
Tuition Fees	76,100	56,361	75,879
Transportation Fees	11,926	7,625	11,926
Total Tuition and Related Fees Expense	88,026	63,986	87,805
School Generated Funds Expense			
Academic Supplies & Services	20,000	19,167	29,773
Cost of Sales	396,000	151,229	299,875
Non-Capital Furniture & Equipment	22,000	(88)	3,995
School Fund Expenses	1,162,000	396,791	752,329
Total School Generated Funds Expense	1,600,000	567,099	1,085,972

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	203,224	217,331	192,765
Program Support (Non-Teacher Contract) Salaries & Benefits	78,302	87,760	76,433
Transportation Salaries & Benefits	19,056	11,306	17,994
Instructional Aids	3,000	7,768	3,069
Non-Capital Furniture & Equipment	-	-	703
Travel	500	643	39
Professional Development (Non-Salary Costs)	-	190	272
Total Complementary Services Expense	304,082	324,998	291,275
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,120	2,797	2,830
Total Interest and Bank Charges	2,120	2,797	2,830
Loss on Disposal of Tangible Capital Assets	-	-	19,627
Total Other Expense	2,120	2,797	22,457
TOTAL EXPENSES FOR THE YEAR	69,654,682	73,791,482	66,486,608

Sun West School Division No. 207

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	989,725	3,237,752	89,622,913	5,359,097	13,076,912	868,826	10,860,534	3,175,302	427,635	-	127,618,696	128,084,242
Additions/Purchases	-	53,340	-	-	772,843	117,115	618,474	166,585	32,924	24,942	1,786,223	2,216,779
Disposals	-	-	-	-	(1,129,508)	(86,420)	(9,674)	-	-	-	(1,225,602)	(553,948)
Write-Downs	-	-	-	-	-	-	(870,615)	(1,840,104)	(194,314)	-	(2,905,033)	(2,128,377)
Closing Balance as of August 31	989,725	3,291,092	89,622,913	5,359,097	12,720,247	899,521	10,598,719	1,501,783	266,245	24,942	125,274,284	127,618,696
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	2,934,591	51,062,882	1,969,426	8,078,994	664,219	5,942,071	2,339,010	280,144	-	73,271,337	71,126,789
Amortization of the Period	-	25,667	1,715,261	227,027	886,075	99,496	1,113,162	456,468	62,399	-	4,585,555	4,807,246
Disposals	-	-	-	-	(1,129,508)	(86,420)	(4,998)	-	-	-	(1,220,926)	(534,321)
Write-Downs	-	-	-	-	-	-	(870,615)	(1,840,104)	(194,314)	-	(2,905,033)	(2,128,377)
Closing Balance as of August 31	N/A	2,960,258	52,778,143	2,196,453	7,835,561	677,295	6,179,620	955,374	148,229	N/A	73,730,933	73,271,337
Net Book Value												
Opening Balance as of September 1	989,725	303,161	38,560,031	3,389,671	4,997,918	204,607	4,918,463	836,292	147,491	-	54,347,359	56,957,453
Closing Balance as of August 31	989,725	330,834	36,844,770	3,162,644	4,884,686	222,226	4,419,099	546,409	118,016	24,942	51,543,351	54,347,359
Change in Net Book Value	-	27,673	(1,715,261)	(227,027)	(113,232)	17,619	(499,364)	(289,883)	(29,475)	24,942	(2,804,008)	(2,610,094)
Disposals												
Historical Cost	-	-	-	-	1,129,508	86,420	9,674	-	-	-	1,225,602	553,948
Accumulated Amortization	-	-	-	-	1,129,508	86,420	4,998	-	-	-	1,220,926	534,321
Net Cost	-	-	-	-	-	-	4,676	-	-	-	4,676	19,627
Price of Sale	-	-	-	-	59,876	7,120	5,600	-	-	-	72,596	8,824
Gain (Loss) on Disposal	-	-	-	-	59,876	7,120	924	-	-	-	67,920	(10,803)

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,585,555	4,807,246
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(67,920)	10,803
Total Non-Cash Items Included in Surplus	4,517,635	4,818,049

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	398,573	(519,698)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	14,446	(68,878)
Increase in Liability for Employee Future Benefits	62,800	63,200
Increase (Decrease) in Deferred Revenue	(332,213)	209,894
Decrease (Increase) in Inventory of Supplies Held for Consumption	48,085	(98,684)
(Increase) in Prepaid Expenses	(40,404)	(8,545)
Total Net Change in Non-Cash Operating Activities	151,287	(422,711)

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the 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

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

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 823,600 (2020 - \$ 760,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 73,730,933 (2020 - \$ 73,271,337) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments and accounts payable and accrued liabilities.

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

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

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

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

d) Financial Assets

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

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

Accounts Receivable includes other receivables. Other receivables are recorded at cost less valuation allowances. These allowances are recorded when 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, 2021

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

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, workers' compensation premiums, and student leadership fees.

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.

SUN WEST SCHOOL DIVISION NO. 207
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Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements

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with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 36,038	\$ 35,692
Co-Op Equity	42,687	42,354
Total portfolio investments	\$ 78,725	\$ 78,046

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 131,479	\$ 161,120	\$ -	\$ 292,599	\$ 274,456
Administration	2,455,119	251,726	39,094	2,745,939	2,836,376
Instruction	43,787,575	6,823,899	889,610	51,501,084	45,485,073
Plant	3,088,284	6,178,123	2,694,855	11,961,262	10,424,662
Transportation	3,452,101	1,917,621	961,996	6,331,718	5,978,532
Tuition and Related Fees	-	63,986	-	63,986	87,805
School Generated Funds	-	567,099	-	567,099	1,085,972
Complementary Services	316,397	8,601	-	324,998	291,275
Other	-	2,797	-	2,797	22,457
TOTAL	\$ 53,230,955	\$ 15,974,972	\$ 4,585,555	\$ 73,791,482	\$66,486,608

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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, 2021.

Details of the employee future benefits are as follows:

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

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 828,700	\$ 737,000
Current period service cost	71,500	65,200
Interest cost	13,600	15,200
Benefit payments	(34,500)	(26,700)
Actuarial (gains) losses	(186,600)	38,000
Accrued Benefit Obligation - end of year	692,700	828,700
Unamortized net actuarial gains (losses)	130,900	(67,900)
Liability for Employee Future Benefits	\$ 823,600	\$ 760,800

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 71,500	\$ 65,200
Amortization of net actuarial loss	12,200	9,500
Benefit cost	83,700	74,700
Interest cost	13,600	15,200
Total Employee Future Benefits Expense	\$ 97,300	\$ 89,900

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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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:

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	545	3	548	466
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	\$ 3,298,533	\$ 6,769	\$ 3,305,302	\$ 3,175,205

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS
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Details of the MEPP are as follows:

	2021	2020
Number of active School Division members	483	478
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	\$ 1,152,458	\$ 1,108,768
School Division contributions for the year	\$ 1,152,458	\$ 1,108,768
Actuarial extrapolation date	Dec/31/2020	Dec/31/2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

7. ACCOUNTS RECEIVABLE

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

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Other Receivables	340,011	-	340,011	238,584	-	238,584
Total Accounts Receivable	\$ 340,011	\$ -	\$ 340,011	\$ 738,584	\$ -	\$ 738,584

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 1,280	\$ 1,878
Supplier Payments	86,811	71,767
Total Accounts Payable and Accrued Liabilities	\$ 88,091	\$ 73,645

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Non-Capital deferred revenue:				
Donations for scholarships and schools	\$ 476,389	\$ 129,282	\$ 277,108	\$ 328,563
Climate Action Incentive Fund	184,387	-	184,387	-
Total non-capital deferred revenue	660,776	129,282	461,495	328,563
Total Deferred Revenue	\$ 660,776	\$ 129,282	\$ 461,495	\$ 328,563

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	2021	2020
Revenues:			
Operating Grants	\$ 338,396	\$ 338,396	\$ 336,622
Total Revenues	338,396	338,396	336,622
Expenses:			
Salaries & Benefits	316,397	316,397	287,192
Instructional Aids	7,768	7,768	3,069
Non-Capital Equipment	-	-	703
Travel	643	643	39
Professional Development (Non-Salary Costs)	190	190	272
Total Expenses	324,998	324,998	291,275
Excess of Revenues over Expenses	\$ 13,398	\$ 13,398	\$ 45,347

11. ACCUMULATED SURPLUS

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

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

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Details of accumulated surplus are as follows:

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 54,347,359	\$ 1,786,223	\$ 4,590,231	\$ 51,543,351
Less: Debt owing on Tangible Capital Assets	-	-	-	-
	54,347,359	1,786,223	4,590,231	51,543,351
PMR maintenance project allocations (1)	2,484,789	1,545,646	1,754,288	2,276,147
Education Emergency Pandemic Support program allocation (2)	-	3,937,628	3,184,199	753,429
Designated Assets:				
Other:				
School generated funds	790,934	149,865	-	940,799
School budget carryovers	416,355	-	23,157	393,198
Teacher Professional Development	61,084	-	5,880	55,204
Wellness 10	48,150	25,504	-	73,654
	1,316,523	175,369	29,037	1,462,855
Unrestricted Surplus	12,808,469	-	273,242	12,535,227
Total Accumulated Surplus	\$ 70,957,140	\$ 7,444,866	\$ 9,830,997	\$ 68,571,009

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 26, 2020 and the Minister of Education on August 14, 2020.

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13. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Copier Leases	Computers	Total Operating
Future minimum lease payments:			
2022	\$ 100,073	\$ 32,842	\$ 132,915
2023	90,049	32,842	\$ 122,891
2024	76,704	32,842	\$ 109,546
2025	46,813	13,684	\$ 60,497
Total Lease Obligations	\$ 313,639	\$ 112,210	\$ 425,849

14. COMPARATIVE INFORMATION

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

15. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 6 buses at a total cost of \$ 677,020.

16. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk 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. Other receivables are minimal and relate largely to school generated funds. All accounts are settled on a monthly basis and as such aging of accounts receivable rarely occur. The credit risk related to other receivables 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.

SUN WEST SCHOOL DIVISION NO. 207
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The aging of other accounts receivable as at August 31, 2021, was:

August 31, 2021					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 67,594	\$ 67,594	\$ -	\$ -	\$ -
Net Receivables	\$ 67,594	\$ 67,594	\$ -	\$ -	\$ -

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 and utilizing budgeting practices.

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

August 31, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 88,091	\$ 85,265	\$ -	\$ 2,826	\$ -
Total	\$ 88,091	\$ 85,265	\$ -	\$ 2,826	\$ -

iii) Market Risk

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

Interest Rate Risk

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

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 0.6% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2021.

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

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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.

17. COVID-19 PANDEMIC

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