SUN WEST SCHOOL DIVISION #207

SUN WEST
SCHOOL DIVISION

2023-24 ANNUAL REPORT

Land Acknowledgement

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

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

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

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

We are committed to learning together.

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School Division Contact Information

Sun West School Division #207
501 1st Street West
Box 700, Rosetown SK S0L 2V0
Phone: 1 (306) 882-2677
Toll-free: 1 (306) 375-2677
Fax: 1 (306) 882-3366
Website: www.sunwestsd.ca
E-mail: info@sunwestsd.ca

Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Sun West School Division's goals, activities and results for the fiscal year September 1, 2023, to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Michele Whitfield
Board Chair
Sun West School Division #207

Introduction

This annual report provides information about Sun West School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

Governance

The Board of Education

Trustees on Sun West School Division #207 Board of Education during 2023-24. (Back: left to right) Sue Lytle, Karen Itterman. Cara Nisbet, Cathy Morrow and Michelle Brummund. (Front: left to right) Ruth Griffith, John Collins (2022-23 Chair), Scott Sander and Michele Whitfield (2022-23 Vice-Chair).

The Education Act, 1995, gives the Board of Education authority to govern the school division.

Sun West School Division is organized into nine subdivisions for election purposes but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every student. Board of Education members serve four-year terms. Board of Education members on August 31, 2024, were:

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

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

School Community Councils

Sun West SCC representatives that participated in the annual SCC Chairs Meeting in Rosetown on January 23, (Back: left to right) Zdena Mutlow (Rosetown Central High School),Tara Bokitch (Loreburn), Melissa Walker (Elrose), Jennifer Pittman (Eston), Kim Becker (Eaton), Melissa Haugen (Beechy), Desiree Seime (North West Central School), Amanda Richardson (Kyle), Jaclyn Davis (Kyle) and Rhonda Heather (Biggar Central School 2000) (Front: left to right) Chantelle Benjamin (D'Arcy),Danielle Renaud (Westberry), Elice Fuhr (Elizabeth), Cheryl Glass (Kindersley Composite), Tanya Ellis (Dinsmore) and Gloria Simonson (Lucky Lake).

In the 2023-2024 school year Sun West School Division had 23 schools operating with the assistance of School Community Councils (SCCs).

Schools with appointed First Nations representatives (for schools with students attending who live on-reserve).	N/A (Sun West has no First Nations reserves within its boundaries).
High schools with appointed student representatives.	Ten out of 16 schools with a high school component had student representatives.
Addressing challenges of increasing and retaining membership.	At school-based administrator meetings and SCC workshops, suggestions were provided to increase membership. These included inviting newcomer families to participate in our SCCs.

Board Funding and Support for SCCs to Fulfill their Legislated Role

SCC Funding 2023-2024

Grant money provided to each non-colony SWSD SCC ($2000 per SCC)	$46, 000.00
Chairperson meeting and SCC workshop costs	$7, 837.13
Total	$53, 837.13

In 2023-2024 Sun West provided orientation, training and development opportunities for SCC members and chairpersons. The topics were determined based on feedback from SCC members and survey feedback and were in support of the Sun West Education Plan 2023-2026, and the Provincial Education Plan.

Topics at the annual SCC Chairperson Meeting included:

- The Role of SCCs in Parent Engagement - strategies to increase parent engagement through SCCs.
- Structured Literacy in Sun West – an overview of reading instruction.
- Well-Being – Supports for SCCs – a summary of mental wellness supports and presentations available for schools and communities.
- SCC Operations and Supports:
  - Role of the chairperson and the SCC.
  - Support documents and handbooks.
  - Managing meetings.
  - Constitutions.

SCC Spring Supper and Share events were held in two sites this year to increase accessibility for all members. The result was in increase in the number of members who were able to attend. Topics at the Supper and Shares included:

- “Elevating Parent Voice in Sun West School Division” – Keynote, Dr. Darcy Hutchins of Colorado Department of Education.
- Indigenous Perspectives – an overview of Indigenous Perspectives education in Sun West and how SCC members can become involved. Smudging was offered at the start of the workshops and many members expressed their appreciation for this learning opportunity.
- Table Talk: networking and sharing between SCC members.

Board members are invited to all SCC professional development opportunities and are encouraged to attend regular SCC meetings for the schools in their areas. Board members and SCC chairpersons participate in hiring processes for school-based administrators.

Key Successes and Challenges of School Community Councils

School Community Councils are appearing to demonstrate more movement towards engagement in the learning plans for their schools. Sun West has provided professional development opportunities and supports for this work in the past years and this year continued to focus on parent engagement.

A noted success in the professional development of SCCs this year was inviting Dr. Darcy Hutchins, an expert in parent engagement, to present to the SCCs at Spring Supper and Share (workshops). Her topics included recruitment and retention of members and how SCC members can increase their role of communication between home and school, and many members indicated their appreciation for the session. SCCs discussed how they can make contributions to the School Learning Improvement Plans for their schools.

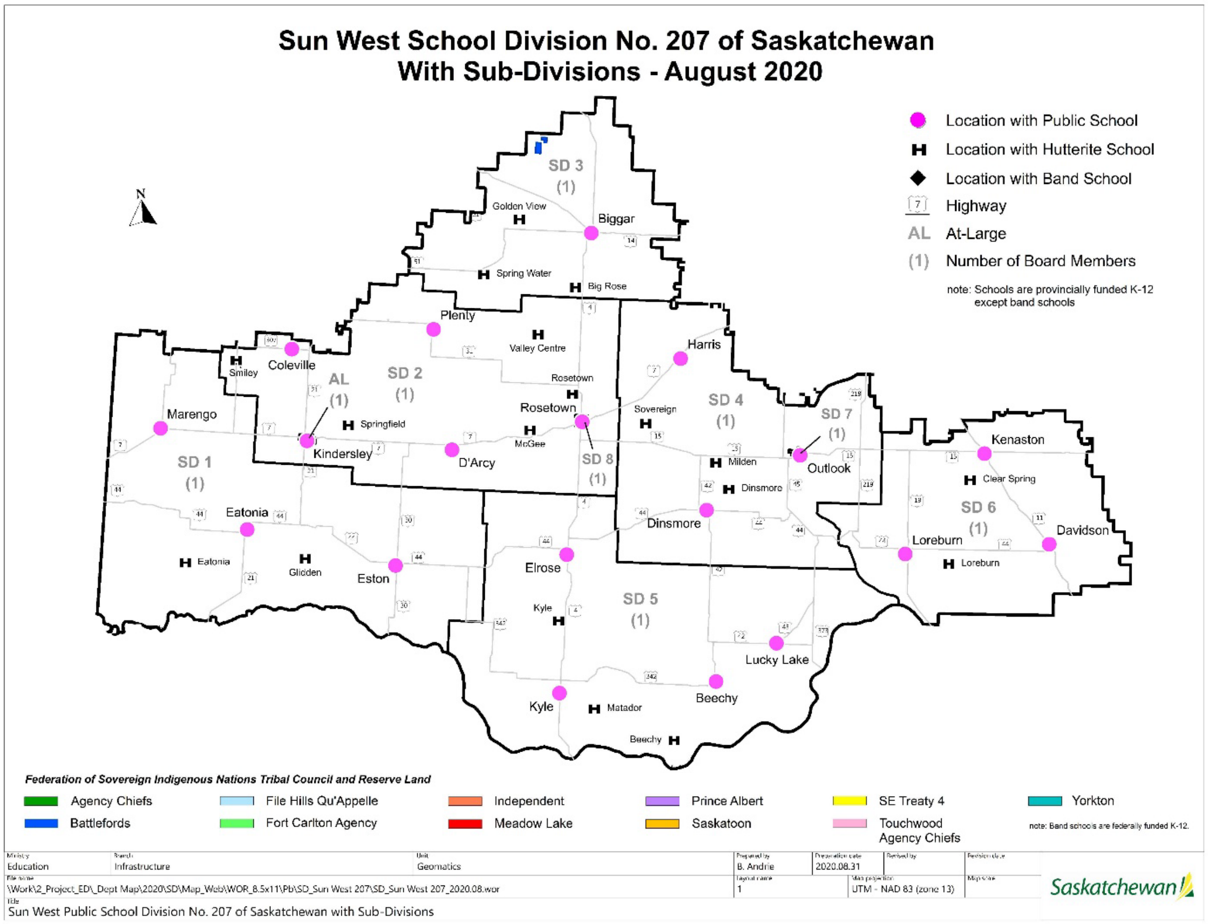
School Community Council members contributed to decision-making at Sun West through representation on the Engagement Circle (a team which engaged in development of a system-level parent engagement plan) and the Sun West Calendar Committee.

School Community Council members shared successes that included inviting more diverse representation into their SCCs and hosting events such as literacy nights, hot lunches, home based scavenger hunts, and healthy snack sponsors from the community.

Some schools continue to experience challenges in recruiting and retaining members. This is in large part do to the very busy nature of our families. Our keynote provided some suggestions for assistance in this area. Parent engagement at the middle and high school level has been an area of challenge from SCC perspective. The Sun West Engagement Coach made plans to learn about and provide resources in this area in the coming school year.

School Division Profile

School Division in Context



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

The largest towns in the school division are Kindersley, Rosetown, Biggar, Outlook, and Davidson. The division has 42 schools, of which 19 are Hutterite colony schools. The remaining 23 schools are in 19 different communities. The division head office is in Rosetown.

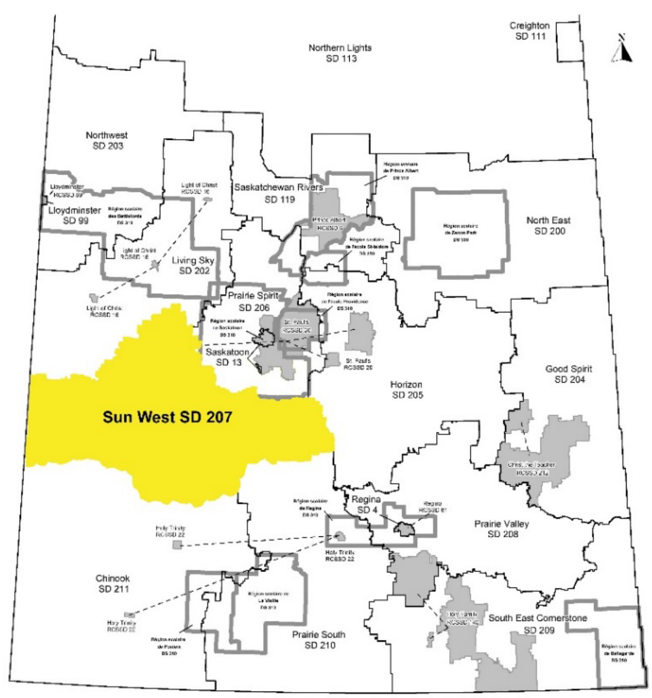
Land in the school division is predominantly prairie that has been cultivated for agricultural purposes, most notably for growing wheat and canola, as well as other crops and ranching. Significant geographic features in the area include Lake Diefenbaker, Gardiner Dam, Danielson Provincial Park, Saskatchewan Landing Provincial Park, and the South Saskatchewan River. Other notable features include the Beechy Sandcastles and Sunken Hills and the Bad Hills near Herschel.

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

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

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

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



Division Philosophical Foundation

Sun West delegates to the 2023 Canadian Student Leadership Conference in St. John, New Brunswick, with Board of Education Trustees and Senior Management.

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.

Collaboration
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.

Lifelong 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.

Demographics

Students

In 2023-24, Sun West experienced an overall decrease of 1,246 students compared to the previous school year. This change was due to the discontinuation of the Sun West Distance Learning Centre. Home based enrollments increased five from 194 students in the 2022-23 school year to 199 students in 2023-24. During the same period, the number of English as an Additional Language students increased by 81 students, while the number of self-identified First Nations, Métis and Inuit students decreased by 276.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	361	375	343	353	322
1	338	399	440	393	370
2	381	362	417	428	385
3	387	400	357	422	409
4	384	397	397	360	400
5	399	395	403	399	333
6	416	429	414	412	369
7	385	424	435	402	368
8	391	409	462	434	364
9	366	394	373	422	352
10	388	394	403	398	343
11	400	479	425	420	310
12	957	1,095	1,134	1,143	328
Total	**5,553**	**5,952**	**6,003**	**5,986**	**4,740**
PreK	80	80	84	84	87

Subpopulation Enrollments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	36	50	50	45	34
	4 to 6	47	50	48	52	32
	7 to 9	63	69	60	62	44
	10 to 12	216	259	293	281	54
	Total	**362**	**428**	**451**	**440**	**164**
English as an Additional Language	1 to 3	142	143	162	141	194
	4 to 6	140	144	126	117	131
	7 to 9	114	102	90	94	94
	10 to 12	75	67	57	34	48
	Total	**471**	**456**	**435**	**386**	**467**

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, except for English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2024

Staff

Job Category	FTEs
Classroom teachers	260.4
Principals, vice-principals	23.2
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	253.4
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	11.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	48.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	112.3
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	**715.8**

Notes:

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

Source: Sun West School Division, Human Resources, 2024

Senior Management Team

The 2023-24 Sun West Senior Administrative Team: (Left to right) Kim Price, Vicki Moore, Kim Fick, Blain Hilbig, Chris Oscar, and Meaghan Friedrick.

In 2023-24, under the leadership of the Director of Education, Sun West's senior leadership team included five educational Superintendents, a Superintendent of Business as well as Managers of Business, Human Resources, Transportation, Facilities, Information Technology, an Executive Assistant and a Coordinator of Communications and Marketing. Superintendents were assigned areas of responsibility such as student support services, curriculum and assessment, distance learning and school operations. The team supported and provided professional guidance to division level personnel, managers, supervisors, coordinators, school-based administrators, teachers, consultants, student support services personnel, educational assistants, librarians and administrative assistants. Division level managers provide support and leadership for the transportation, information technology, business, human resources and facilities personnel.

The 2023-24 Senior Management Team consisted of:

Director of Education
Vicki Moore

Superintendent of Business
Ryan Smith

Superintendent of Learning
Kim Hobbs

Superintendent of Student Support Services
Meaghan Friedrick

Superintendents of School Operations
Kim Fick
Blain Hilbig
Chris Oscar

Business Manager
Rhonda Saathoff (retired January 2024)
Jamie Cowell (starting February 2024)

Human Resources Manager
Michelle Leith

Facilities, Transportation and Information Technology Manager
Michael Zummack

Executive Assistant
Linda Klassen (retired March 2024)
Sheri Gallauger (starting April 2024 – on leave starting July 2024)
Kristy Huck (acting starting in July 2024)

Communications and Marketing Coordinator
Mike Fedyk

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.

>>Priority Actions Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions

- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

- Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*.

- Enrich and enhance mental health and well-being capacity in students.

- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.

- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.

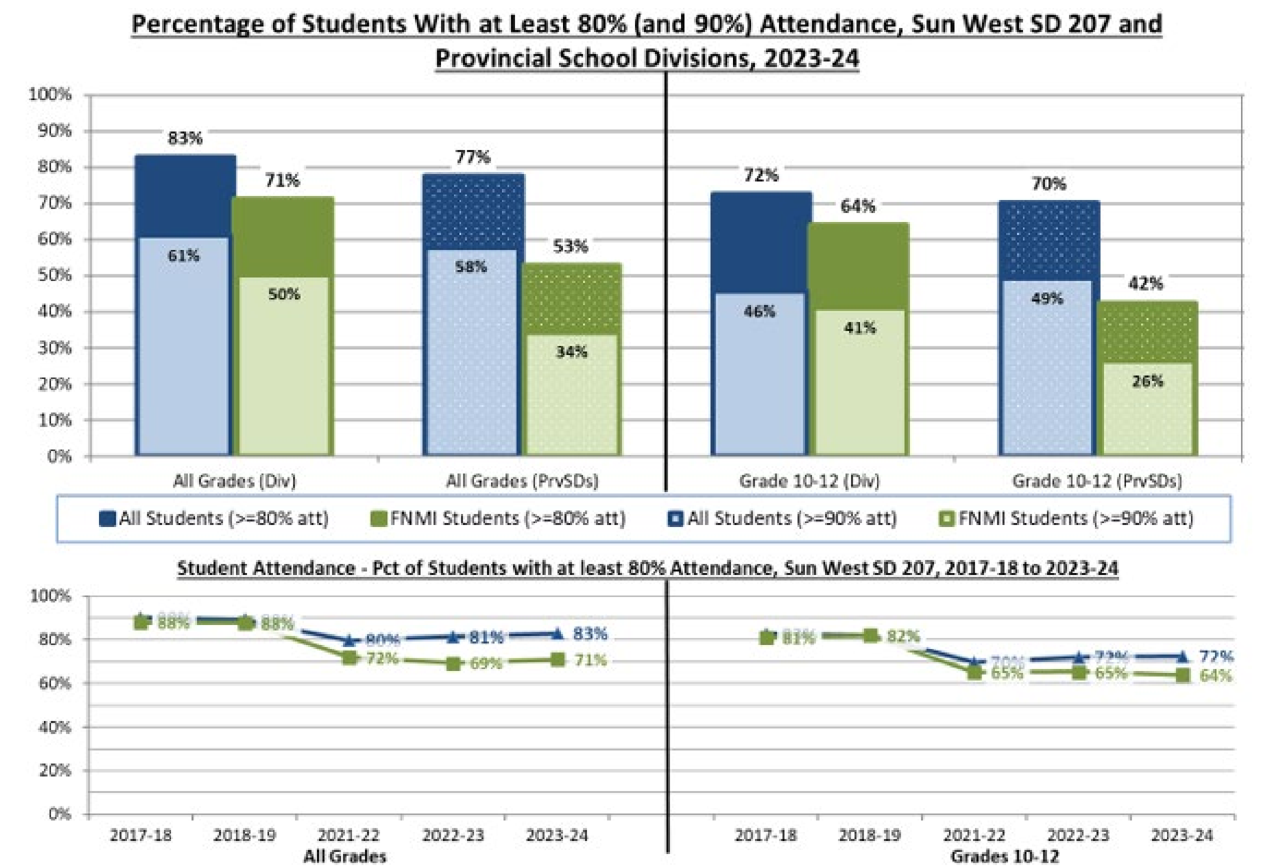
- Student literacy and numeracy outcomes will increase year over year.

- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.
Measures: • **The percentage of students with at least 80% attendance.** • **The percentage of students with at least 90% attendance.**
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes. The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

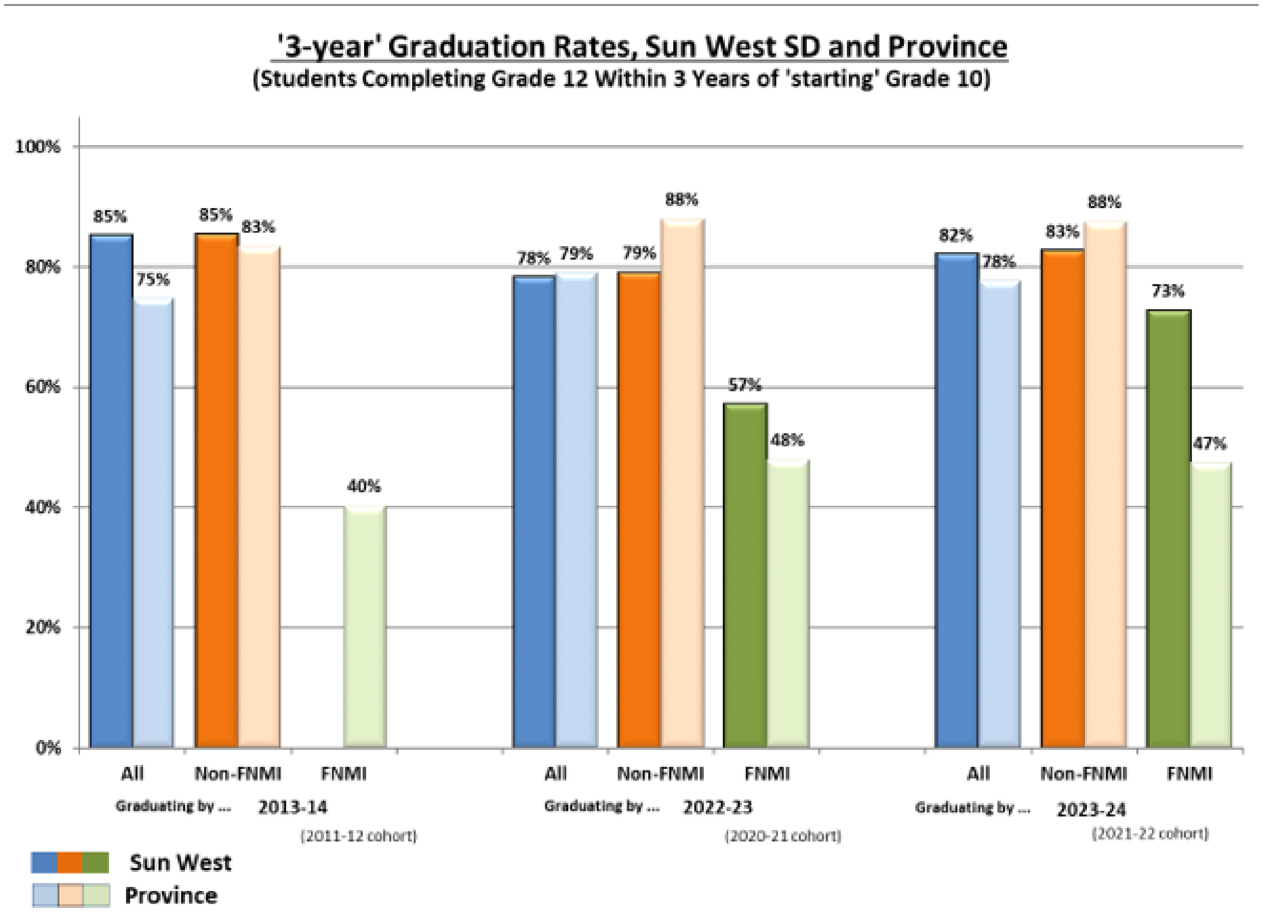


Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

Analysis of Results – Attendance
Over the past five years, the percentage of students reaching the attendance rate of 80% and above for all students has declined by 5 percentage points, now standing at 83%. In contrast, FNMI (First Nations, Métis, and Inuit) attendance has remained steady at 71% for the last three years. For students in Grades 10-12, attendance of 80% and above has seen a sharper decline of 10%, dropping to 72%, while FNMI attendance in this group has also remained stable at 64%. Despite these declines, Sun West maintains higher attendance rates of 80% and above compared to the provincial average, particularly in FNMI results. Although the overall decline over the past five years is concerning, there has been a slight increase in attendance rates of 80% or higher over the last three years. However, the fact that the attendance rate of 90% or higher for all students in grades 10-12 is below the provincial average by 3 percentage points remains a significant concern for the division. Sun West prioritized student engagement and implemented strategies to boost attendance by requiring each school to have an engagement goal in their school learning improvement plan, supporting personalized pathways to graduation that included a variety of course options and diverse learning opportunities, Independent Education Programs in four Sun West communities, and focused attention on mental health. By analyzing attendance data to identify patterns and trends, Sun West looked to tailor strategies to specific student populations and needs. These efforts aimed to create a positive school culture and did improve overall attendance rates.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
Measure • **The percentage of students who graduate within 3-years of entering Grade 10.**
Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees. To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system. The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



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

Source: Ministry of Education, 2024

Analysis of Results – Three-Year Graduation Rates

Sun West has seen notable improvements in its three-year graduation rates. For the 2022-23 to 2023-24 period, the graduation rate for all students increased by 4% (percentage points), reaching 82%, which is 4% higher than the provincial average. FNMI (First Nations, Métis, and Inuit) students experienced a significant 16% increase in their graduation rate, now at 73%, which is 26% higher than the provincial average of 47%. Non-FNMI students also saw a 4% increase, bringing their graduation rate to 83%, although this is still 5% below the provincial average.

Sun West prioritized graduation rates by supporting the Grad Rate committee with their focus on personalized pathways to graduation, that include a variety of course options and diverse learning opportunities. Each Sun West school had a personal plan recorded for every student not on pace to graduate, and there are Independent Education Programs in Kindersley, Rosetown, Outlook and Biggar.

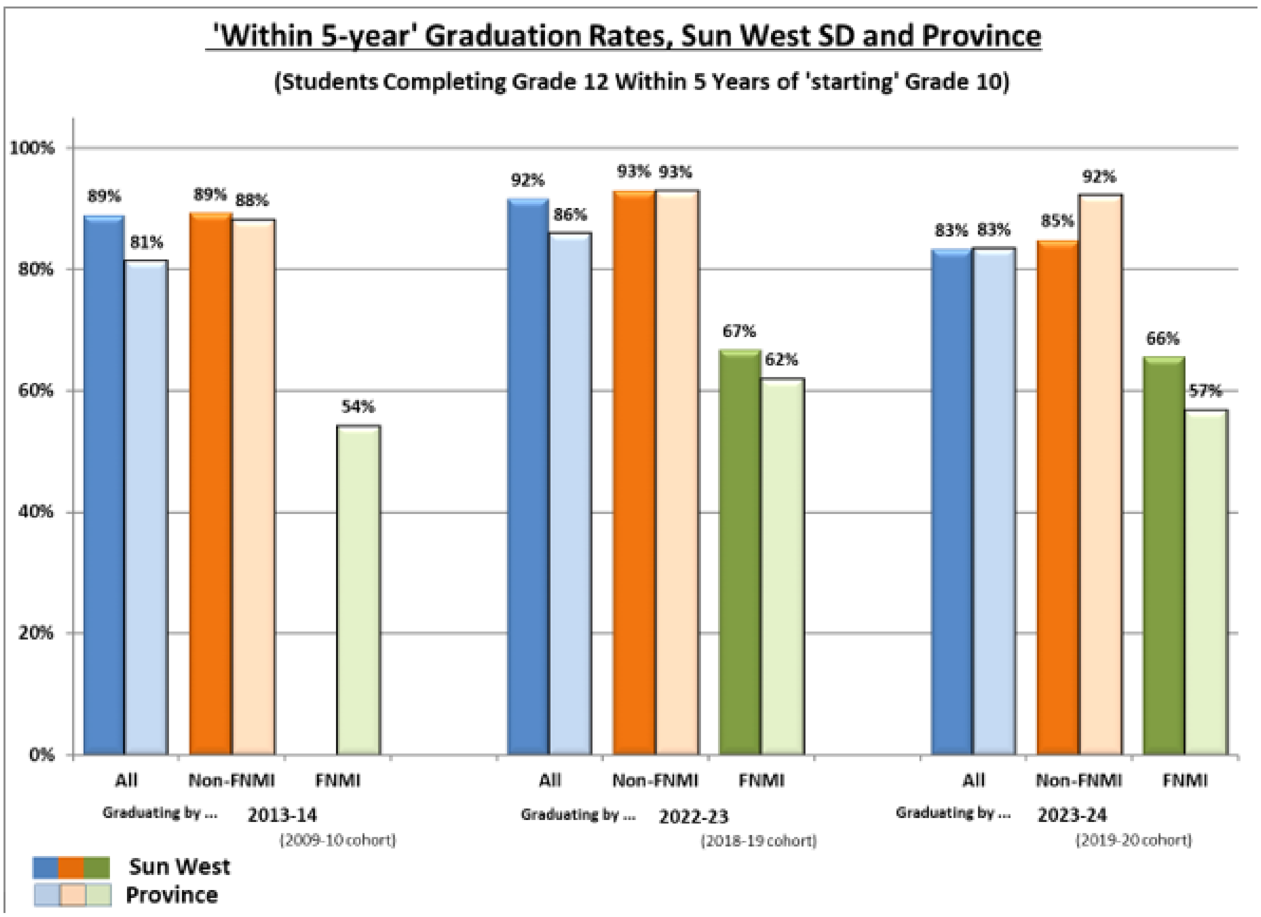
Sun West's graduation cohorts continue to include students who enrolled in the Distance Learning Center (DLC) when it was part of the school division. DLC students often take longer to complete the requirements for graduation and so fewer graduate within three and five years. Because these students were no longer enrolled in the school division, they also did not benefit from Sun West's graduation priority plan which appears to be having a positive impact on graduation outcomes for students in the division.

Measure

- **The percentage of students who graduate within 5 years of Grade 10.**

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

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



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

Source: Ministry of Education, 2024

Analysis of Results – Graduation Rates Within Five Years

In the 2023-24 academic year, the five-year graduation rates for all students in the Sun West dropped by 9%, dropping to 83%, which aligns with the provincial average. The graduation rate for FNMI students remained relatively stable at 66%, compared to the provincial average of 57%. However, the graduation rate for non-FNMI students fell to 85%, marking an 8% decrease from the previous year and 7% below the provincial average.

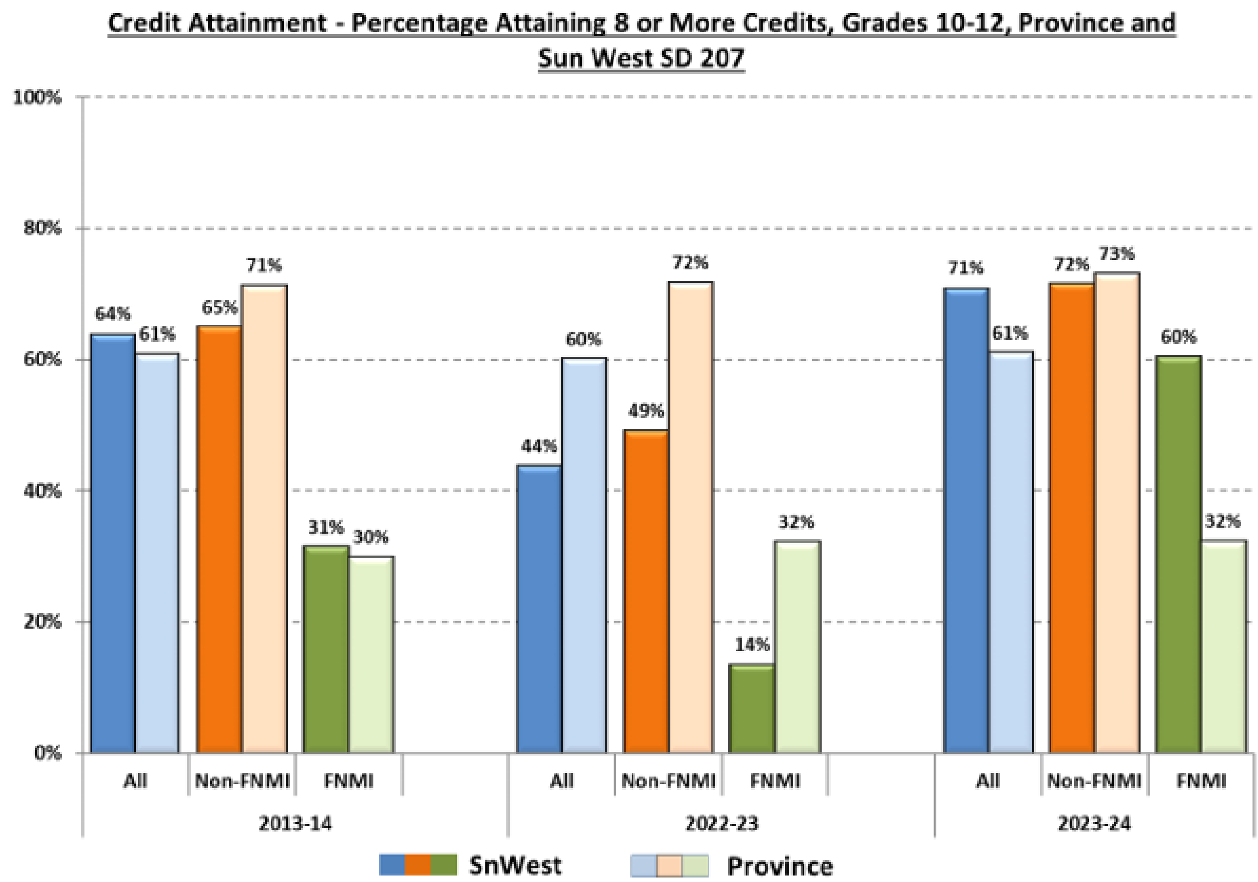
Sun West prioritized graduation rates by supporting the Grad Rate committee with their focus on personalized pathways to graduation, that include a variety of course options and diverse learning opportunities, each school had a plan or story recorded for every student not on pace to graduate, there are four communities with Independent Education Programs.

Measure

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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

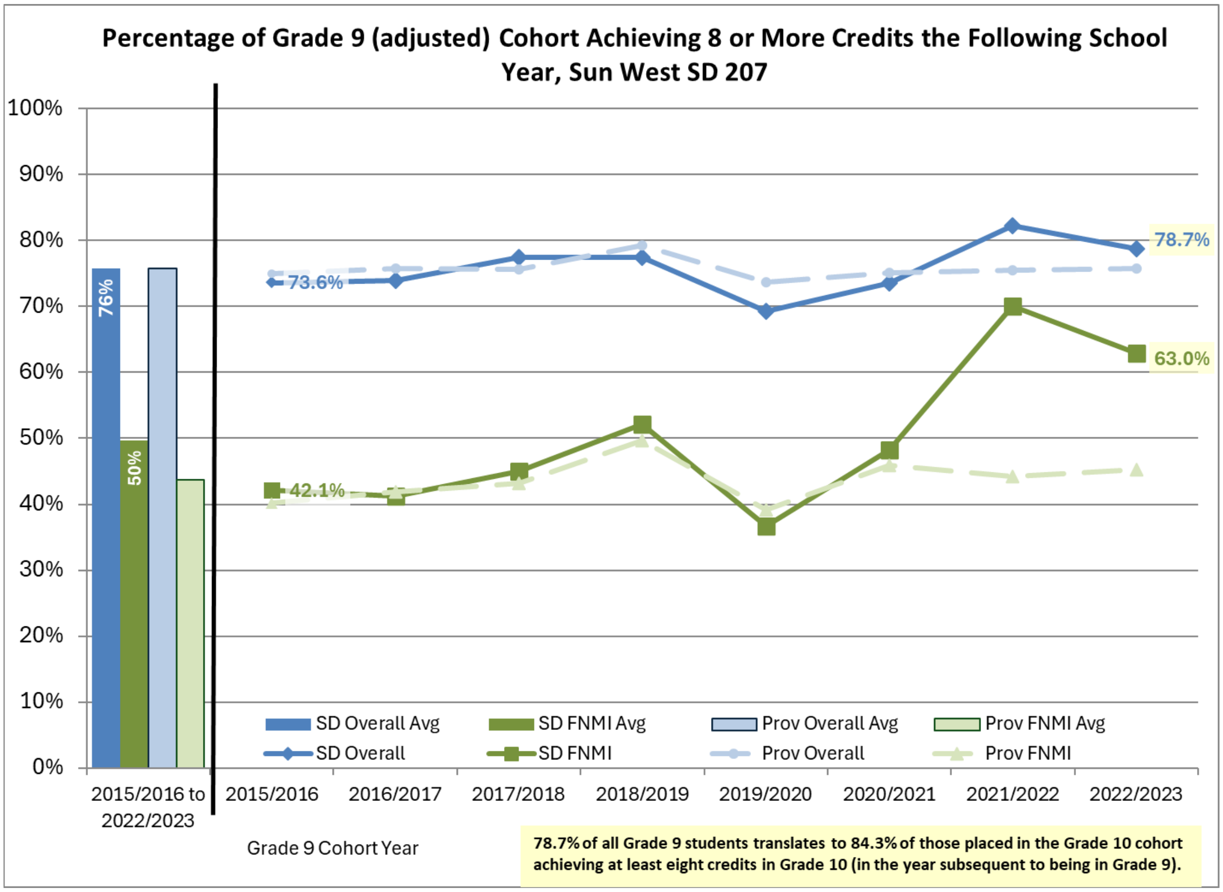
The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



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

Source: Ministry of Education, 2024

Analysis of Results – Credit Attainment
Sun West students in Grades 10-12 showed remarkable improvement in credit attainment across all categories from 2022-23 to 2023-24, surpassing the provincial average. Overall, student credit attainment increased by 27% to 71%, which is 10% higher than the provincial average. FNMI students saw a significant rise of 46%, reaching 60%, which is 28% above the provincial average. Non-FNMI students also improved by 33% to 72%, although this is 1% below the provincial average. Compared to the 2013-14 year, all students' credit attainment increased by 7%. This positive trend is being closely monitored on a school-by-school and student-by-student basis to ensure data accuracy and that students have the necessary credits to graduate on time. Sun West has implemented personalized graduation plans for students struggling to attain credits. The 2023-24 year was the first that DLC students were not enrolled in the school division. Because DLC students tend to earn credits at a slower rate, this also had a positive impact on the credit attainment results for the school division.
Measure: • **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**
The transition from Grades 9 to 10 can be challenging for some students for different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This section shows how well Grade 9 Sun West students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10. The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



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

Source: Ministry of Education, 2024

Analysis of Results – Grade 9 to 10 Transition

While the Sun West Division average dropped from 82.2% in 2022-23 to 78.7% in 2023-24 this was still above the provincial overall average and the eight-year average remained consistent at 76%.

- Sun West School Division asked schools to identify a plan for sharing graduation requirements and an explanation of the credit system to Grade 9 students and parents in a format that met the needs of the school community. This was either a parent information event, communication or personalized conversations with school counselors, school-based administrators, students and parents.
- In Sun West School Division Grade 9 courses were offered in the same schools as Grade 10, 11 and 12 students. Unless students relocated to a new community, they did not change schools in their transition from Grade 9 to Grade 10.
- Grade 9 students in Sun West School Division engaged in graduation planning process with the support of career counselors.

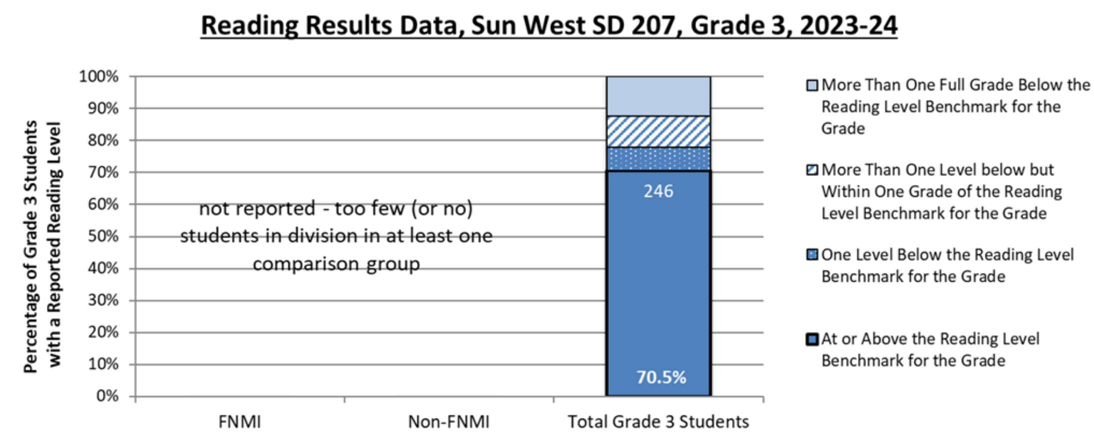
Target: Student literacy and numeracy outcomes will increase year over year.

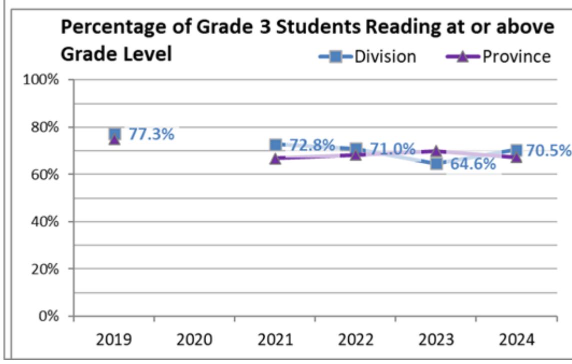
Measure:

- **The percentage of Grade 3 students reading at or above grade level.**

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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





Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	9	90.0%	10.0%	0.0%	10
Division (Total)	349	82.5%	17.3%	0.2%	423
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

Sun West School Division data shows that the percentage of all Grade 3 students Reading at, or above Grade Level has increased from 64.6% to 70.5% in the 2023-2024 school year.

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

In the 2023-24 school year, of the Grade 3 students with reported reading levels, 70.5% of Sun West students were at or above the reading level benchmark, which is above the provincial average. Upon examining the data, approximately 8% of the students were one level below the reading level benchmark for the grade, approximately 10% were more than one level below but within one grade of the reading level benchmark for the grade and approximately 12% were more than one full grade below the reading level benchmark for the grade. There has been some fluctuation in results from year to year but results for the 2023-24 school year have improved from 64.6% to 70.5% of students reading at or above grade level.

Sun West continued to review data and look for trends in all schools to address gaps and improve the number of students reading at grade level. The inclusion of the personalized goal process and additional supports provided to schools resulted in more students achieving grade-level reading results. The Sun West structured literacy plan was a priority instructional focus area for Grade 1 to 3 students during the 2023-24 school year. Sun West identified reading instruction as a priority goal and reading instruction was highlighted as a focus of improvement in School Learning Improvement Plans.

Target: All students will have an increased sense of connection and safety in schools.

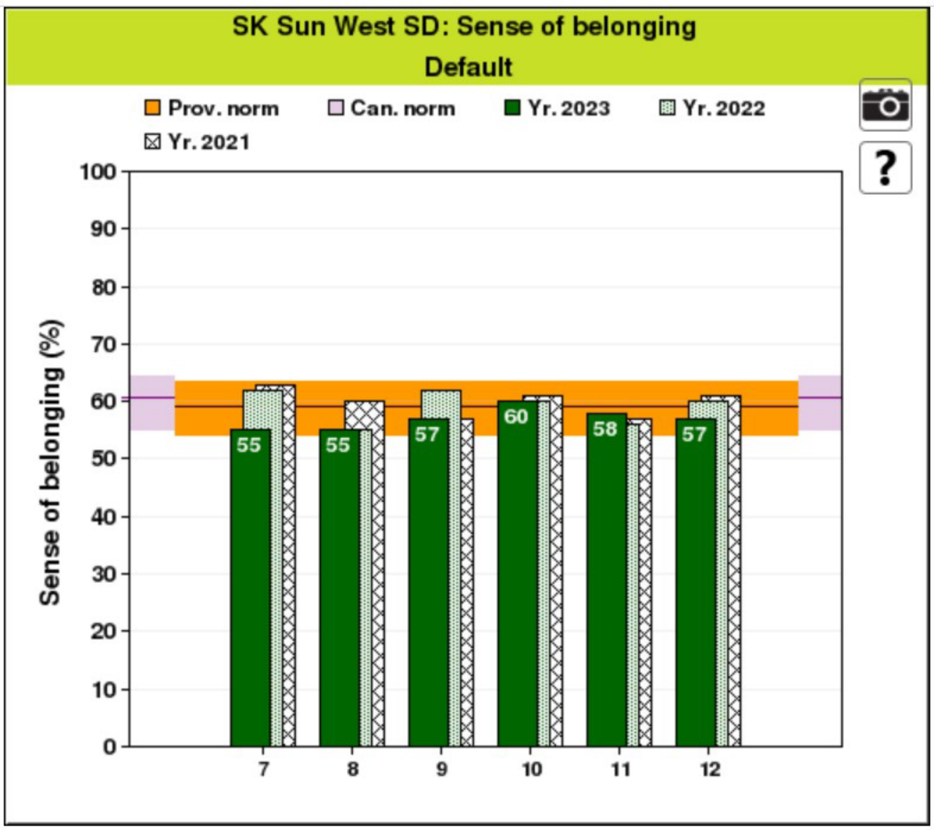
Measure:

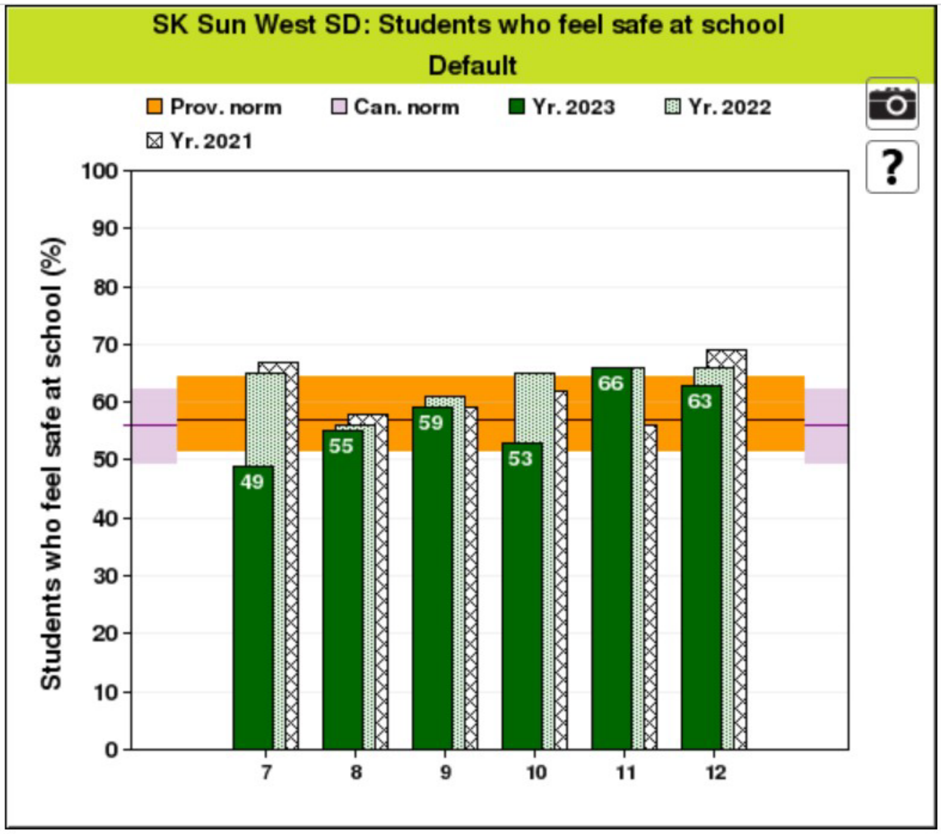
- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement and mental health and well-being.

The following OurSchool reports provide a three-year overview of Sun West Grade 7-12 responses to questions related to student Sense of Belonging and Students who Feel Safe at School.

School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools





Analysis of Results

Sense of belonging refers to the level students feel accepted and valued by their peers and by others at school. During the 2023-2024 school year:

- Fifty-seven per cent of students in Grades 7-12 in Sun West had a high sense of belonging. The Canadian norm for Sense of Belonging in these grades is 62%.
- Fifty-three per cent of the girls and 63% of the boys in Grades 7-12 in Sun West School Divison had a high sense of belonging. The Canadian norm for girls is 57% and for boys is 67%.

Students who feel safe at school as well as going to and from school is very important to review. During the 2023-2024 school year:

- Fifty-eight per cent of Grades 7-12 students felt safe attending Sun West schools. The Canadian norm for these grades is also 58%.
- Fifty-seven per cent of Grades 7-12 girls and 60% of Grades 7-12 boys felt safe attending Sun West schools. The Canaidan norm for girls is 54% and 61% for boys.

Overall Sun West School Division results for student perception of feeling safe in schools does not vary significantly from the Canadian norm. Sun West has division wide expectations that schools partake in a Personalized Learning Goals process, which ensure that allstudents are included in learning and can find success at any and all levels. Through the Sun West Personalized electroncially Blended Learning (PeBL) philosophy, Sun West has focused on student voice and choice in learning with the goal that all students can feel they belong in the classrooms and schools in Sun West.

The data shows there have been decreases in Sense of Belonging at the Grade 7 level and in Sun West there are often transitions from larger centres and from elementary to highschools. Through complex case meetings, wrap around processes, and transition meetings, Sun West focused on communication and proactive planning to assist with these moves for students.

Sun West's Child and Youth Counsellors, in conjunction with Student Services teams, also worked to assist students who are struggling to connect and belong at the school level and who are identified as struggling. Sun West saw the number of students requiring more intensive interventions to assist in connecting and safely interacting in our schools increasing. As well, Sun West created the position of a Mental Health and Well-being Coordinator and a Mental Health and Well-being Coach to assist school staff in Professional Development in these areas as well as supporting School Community Council's in increased education, sharing strategies, providing information regarding supports and available programs. The Mental Health and Well-being Coach also focused on student-led initiatives at the school level in these areas.

It is worth noting that Sun West Student Sense of Belonging has decreased at all grade levels 7-12 with the exception of Grade 11. Grade 11 students sense of belonging results has been consistent for the past two years and above the Canadian and provincial norm. 2023-2024 Sun West Grade 7 Students sense of belonging dropped significantly from the two previous years and well below the Provincial and Canadian norm.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

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

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

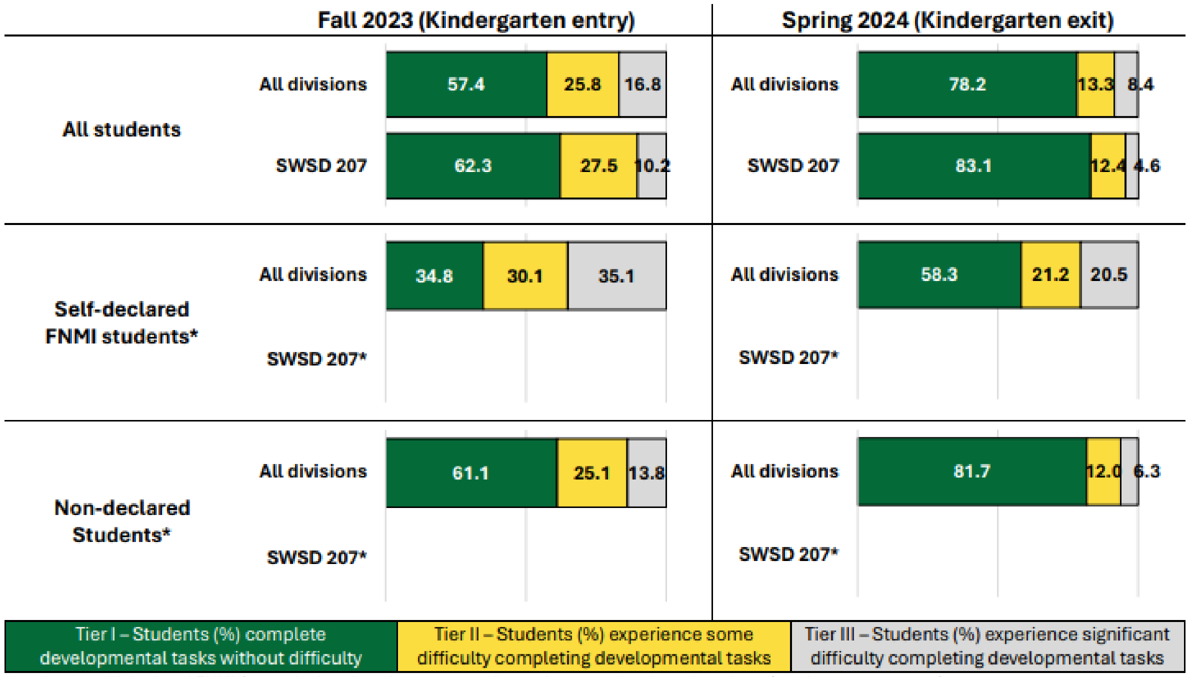
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

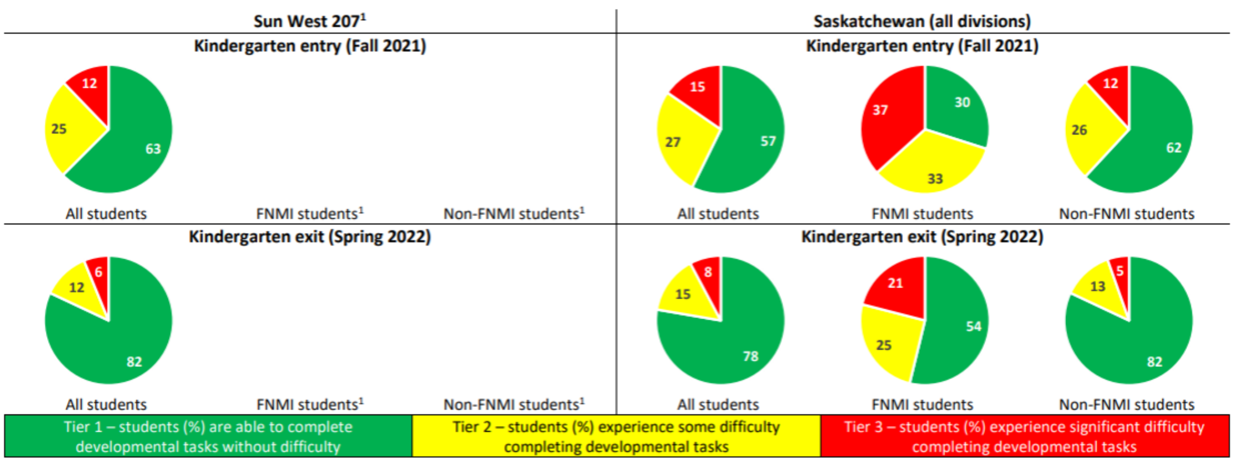
Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).
Students (%) assessed as Tier I at Kindergarten entry/exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (**Δ**) relative to the province (all divisions) (**◻)** for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE result at Kindergarten entry/exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th *Official & Reconciled Kindergarten Enrolments* (*).

2023-24 EYE-TA results – Sun West 207 (SWSD 207)



*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.



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

Analysis of Results – Early Years Evaluation
In the past three years, from the 2021-22 school year to the 2023-24 school year, Sun West has been very consistent with the Tier 1 (green) exit (spring) assessment results of 82%, 83% and 83%, respectively. The increases in those same years from the Tier 1 Entry (fall) to the Tier 1 Exit (spring) were 19%, 25% and 21% respectively. In those same years the provincial Tier 1 exit (spring) assessment was slightly less with 78%, 79%, and 78%, respectively. Comparitively, in those same years, the provincials percentage increases from Tier 1 Entry (fall) to Tier 1 Exit (spring) were 21%, 22% and 21%, respectively. This means that although Sun West had higher Tier 1 Exit percentages in comparison to the province, the percentage increases from Entry to Exit over those same years were almost identical. Sun West is proud to maintain consistent Tier 1 EYE data results that exceeds the provincial data. Also, consistent increases in Tier 1 from the start of the school year to the end reflects the success of the interventions thatSun West has in place at the Kindergarten level. However, Sun West will continue to strive toward moving the number of Tier 3 (red) Kindergarten students into the Tier 2 (yellow) category by provinding access to school's student support teachers and the division's professional services (occupational therapists, speech and language therapists, educational psychologists). Moreover, the school division's Early Years Consultant provides support for the consistent assessment of EYE-TA and for the early identification of the needs of Kindergarten students and helping to identify the interventions required. This process not only aligns itself with the division's strategic direction, it also increases the liklihood that by the time students reach Grade 3, they will have made the necessary transition from a "Learn to Read" phase to a "Read to Learn" phase, which will continue to ensure future academic success straight through to their high school graduation.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction. **The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**
Supporting Student Learning and Assessment **Division Assessments:** • Grade 7 Reading Assessment (RAD) - Every second year, all Grade 7 students in Sun West participate in a division-wide reading assessment. Data from the assessment was collected, scored, and available to classroom teachers to be used when planning for instruction. • Grade 1-5 Developmental Reading Assessment (DRA) – Grades 1-5 were assessed in January and again in May/June.

- Kindergarten Phonological Awareness Screener. – A fall and spring data collection was completed.

Assessment Data Uses:

- Personalized goals are individualised data-informed goals with a specific target that allows each student to work towards achievement expectations. This process focused on Grade 1 to 9 in the areas of reading wiring and math. Personalized goals were measurable and specific, which includes the time and strategies used. The tool Dossier was used to track student data.
- The Collaborative Learning Cycle (CLC) was used to create engagement with the data collected. The CLC is a facilitation strategy that allows participants to have structured conversation surrounding data that allowed for informed decision making for instruction, professional development and school planning.
- Data collected drove the Sun West Education Plan Achievement Priority to meet the target: By 2026 100% of students will be mastering grade level foundational reading, writing, and math outcomes or have a personalized goal.
- Professional Development included: Grade 7 Reading Assessment calibration, structured literacy, the Writing Revolution, and math literacy focus groups.

Assessing Grades 1-3 Reading:

- The Developmental Reading Assessment (DRA) was used to assess Grade 1-3 reading. Students were assessed in January and again in May/June.

Using *Supporting Student Assessment in Saskatchewan* Resource:

- This resource was used as the step/deliverable (1.1) in addressing Milestone 1 (*Reach students' individual potential through implementing research and evidence-based assessment practices that guide and strengthen responsive instruction and personalized learning opportunities)* in the Sun West Education Plan Achievement Priority.

Actions included implementation of the Ministry of Education assessment handbook for all teachers and in- school professional development for each of the modules throughout the school year.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Mental Health and Well-Being Priority

Building Mental Health and Well-being Capacity in Students:

- Created a part-time Mental Heath and Well-being Coach position.
- Created a Mental Health and Well-being Coordinator position. This Coordinator worked with classrooms.
- Promoted Strong Minds, Strong Kids resources to nurture resilience and give students skills to manage adversity.
- Provided PARTY (Prevent Alcohol and Risk-related Trauma in Youth) to all Sun West Grade 10 students.
- Provided TTYL (Talking to Youth Live) program to all Sun West Grade 8 students.
- Conducted a student drug and alcohol survey led by our Addictions Educator and Mental Health and Well-Being Coach. Results will be used to determine further programing.
- Student-led mental health and well-being initiatives were co-created and conducted with the Mental Health and Well-being Coach.

Mental Health and Well-Being Supports for Teachers/Administrators:

- Provided Not Myself Today, a workplace mental health program developed by the Canadian Mental Health Association.
- Promoted Employee and Family Assistance Program (EFAP) and ComPsych.
- Provided Basic Trauma Sensitive Training.

Partnerships and Connections

Partnerships and Connections the Sun West for mental health and well-being resources included:

- **Saskatchewan Health Authority:** Sun West worked annually with the Saskatchewan Health Authority to offer the PARTY and TTYL programs.
- **University of Regina and Saskatchewan Teachers Federation – Professional Learning Unit:** Sun West worked with these agencies to offer Trauma Sensitive Training and micro-credentialing offerings.
- **Royal Bank Canada (RBC) Foundation:** Sun West received funding from the RBC Foundation and provided student-led mental health and well-being initiates in schools to enhance and enrich wellness programming.
- **Canadian Mental Health Association (CMHA) Rosetown Office:** Sun West has worked with the CMHA Rosetown office to provide presentations for staff members and to present to School Community Councils at workshops and meetings. Sun West promotes their materials and encourage the use of their resources for their own schools and communities.
- **Battlefords Immigration Resource Centre:** Sun West worked with the Battlefords Immigration Resource Centre. It refers families requiring services to relevant agencies.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Student Transitions Priority

Family Engagement:

- The Sun West School Division Family Engagement Circle was re-established, and a three-year engagement plan was developed. This work was co-led by a Superintendent of School Operations and a Learning Consultant who were both assigned family engagement as part of their overall responsibilities.
- Each school in Sun West created a family engagement goal within their School Learning Improvement Plans (SLIP). The goal was focused on increasing the number of high impact engagement activities in each school community.
- Professional development for school staff and School Community Councils (SCC) was offered during professional development days and SCC special events.
- The Sun West Communication Matrix was completed and incorporated a lens of parent and family engagement into the communication types.
- Continued participation in the Parent Teacher Home Visit Project.

Partnerships With Early Learning Partners and Stakeholders:

- Sun West utilized partnerships and connections it had to support and enrich PreK and Kindergarten programs including the following:
  - **Kindersley Early Years Resource Centre (KEYFRC):** Sun West is an Accountable Partner for the KEYFRC, and is assisting the development of the centre, as well as ongoing planning and management.
  - **West Central Literacy Committee:** Sun West is a member of the committee, which addresses literacy issues and sponsors activities that promote literacy.
  - **Early Childhood Intervention Program (ECIP):** ECIP provides specialized services for families of young birth and school-entry children and birth who are at risk for, have a diagnosis of, or exhibit a developmental delay.
  - **South West Welcome Centre:** Sun West works with South West Welcome Centre, which provides services for newcomer and immigrant families.
  - **KidsFirst:** Sun West has supported KidsFirst, a provincially funded and directed program for vulnerable families with young children in Saskatchewan. It incorporates a strategy for flexible local implementation and decision making within prescribed provincial program parameters.

Middle Years Student Engagement:

- Provincially mandated core curricula, broad areas of learning and cross-curricular competencies are the basis for programming in Sun West. Classroom instruction continued to be designed to incorporate differentiated instruction; personalization; Indigenous content, perspectives and ways of knowing; and the adaptive dimension.

- Sun West continued to focus on personalized learning through the implementation of Personalized electronically Blended Learning (PeBL) philosophy. PeBL philosophy focused on authentic development of character, culture, knowledge and skills and allowed students to actively participate in meaningful tasks that fostered their curiosity and passion for learning. The intentional integration of PeBL in classrooms resulted in enhanced educational practice and promoted student engagement and growth.
- By taking a personalized teaching approach, teachers created learning environments that were student-centered and gave students voice and choice. Middle years students were engaged through Practical and Applied Arts pathways courses, personalized learning goals (PGS) in each of the areas of reading, writing and math, land-based learning and specialized programming, such as PowerPlay Young Entrepreneurs, Destination Imagination, Sun West Science Olympics and Leader in Me.
- Sun West partnered with the Kindersley Klippers Hockey Club to offer a Hockey Academy at Elizabeth Middle School.

Partnerships and Connections for Diverse Lifepaths and Experiences

- Partnerships that Sun West had with post-secondary partners included the following:
    - **Regina Industry Education Council (RDIEC)**: The RDIEC hired a part-time coordinator who works in the Sun West area and who, in collaboration with RDIEC, developed online resources to help students learn about career opportunities.

Priority Action: Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework*.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Meeting the Five Goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.*

- Sun West continued to meet the goals of Inspiring Success through the Division's five-year plan to support Indigenous Perspectives
- The five-year plan includes six defined actions and deliverables:
  - Action 1: Professional Development/Learning for Sun West staff.
  - Action 2: Develop Further Relationships with Indigenous Elders, Knowledge Keepers and authorities.
  - Action 3: Development of Land Acknowledgement
  - Action 4: Leading to Learn Professional Development model.
  - Action 5: Development of Learning Bundles.
  - Action 6 : Curricular Infusion of Indigenous content and perspectives .
- Deliverables included:
  - Treaty catalyst meetings (supporting).
  - Four Seasons of Reconcilation modules completed by staff and SCC members (supporting).
  - Truth and Reconcilliatoin Learning Walks (observing).
  - Grade Alike Planning – Indigenous Persectives infused into cross-curricular, inquiry projects (supporting).
  - Resource kit development, including Michif language kits (observing).
  - Creation of land acknowledgements in schools (supporting).
  - Full-time Indigenous consultant position for school support and relationship building with First Nations and Métis communities, Elders, and Knoweledge Keepers (supporting).
  - Leading to Learn Professional Development modules created for use by school-based administrators (supporting).

Monitoring Alignment:

- Five-Year Indigenous Perspectives Plan reviewed and updated.
- Full time consultant position created.
- Annual reporting on Sun West Educational Plan.

Engagement with Métis and First Nations communities, Elders and Knowledge Keepers

- Consultations and engagement with Indigenous communities occurred to meet the follow goals:
  - First Nations and Metis languages were valued and supported.

- All learners demonstrated knowledge and understanding of the worldviews and historical impact of First Nations and Métis Nations.

Progress in 2023-24: School Division Local Priority

Local Priority: Sun West School Division Educational Plan – Achievement, Engagement and Well-being **The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.**

Sun West School Division Educational Plan
• Sun West's Educational Plan includes three priorities:
    o **Achievement:** This priority area focused on improving student's knowledge and skills for future learning, life and participation in society. Students will be inspired to reach their potential by their learning experiences and opportunities.
    o **Engagement:** This priority area focused on improving engagement and motivation by personalizing learning environments and instruction. Students will be empowered through attaining 21st learning competencies and deepened relationships among parents, school, and community.
    o **Well-being:** This priority area focused on providing an inclusive and safe learning environment that fosters well-being through mental health and emotional wellness capacity building. Students will feel valued, supported and a sense of belonging.
 	
The actions taken to meet these priorities are recorded on pages 33-39 of this document.

Community Partnerships

The following Sun West partnerships reflect a commitment to holistic student support, addressing the core education priorities in a way that builds both academic skills and well-being support systems.

PowerPlay: Young Entrepreneurs
Division Priority: Achievement and Engagement.
This program provides practical entrepreneurial experience for students in Grades 4 to 8, fostering critical thinking, creativity, and problem-solving. By planning and managing their own businesses, students gain real-world skills that enhance academic achievement and engagement with their learning. The added Innovation Day events further engage students by broadening their exposure to entrepreneurship, critical for both personal and academic growth.

Kindersley Early Years Resource Centre (KEYFRC)
Division Priority: Achievement and Well-being
The KEYFRC focuses on early childhood development, ensuring young learners get a strong start, which is critical for long-term academic achievement. By supporting the planning and development of this center, Sun West aids in early intervention, supporting developmental milestones and promoting family involvement. This early foundation positively influences children's achievement and well-being as they progress in school.

Royal Bank of Canada (RBC) Foundation
Division Priority: Well-being & Engagement
Funding from the RBC Foundation allows Sun West to support student-led mental health and well-being initiatives. These programs empower students to engage in and contribute to their own mental wellness, promoting resilience, which is crucial for personal development and student engagement within their communities and schools.

Saskatchewan Health Authority Autism Services
Division Priority: Well-being
Autism Services, provided through a collaboration with the Saskatchewan Health Authority, ensures that Sun West students with developmental concerns receive ongoing support. By addressing these specific well-being needs, the school division can create tailored strategies to support inclusion, which aligns with the school's broader goal of creating a supportive, student-centered environment.

Canadian Mental Health Association (CMHA) Rosetown Office
Division Priority: Well-being
The CMHA Rosetown Office partnership provides staff presentations and resources to SCCs, addressing mental health on multiple levels within the school division. This promotes a proactive approach to mental well-being, equipping educators and families with tools to

support students' emotional and psychological health, which is foundational to overall student well-being and academic success.

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
Eston Colony School	Kindergarten-Grade 8	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
Valley Centre Colony	Kindergarten – Grade 9	Rosetown
Walter Aseltine School	Prekindergarten – Grade 6	Rosetown
Westberry Elementary School	Prekindergarten – Grade 4	Kindersley
Westcliffe Composite School	Kindergarten – Grade 12	Marengo

Infrastructure Projects

Infrastructure Projects			
School	**Project**	**Details**	**2023-24 Cost**
Kyle School	Renovation	Renovation	7,728,847
Beechy School	HVAC	Ventilation and heating system replacement	568,000
Kindersley Composite School	HVAC	Ventilation and heating system replacement	164,000
Outlook Elementary School	Roofing	Partial Roof Replacement	135,000
Total			**$,8,625.847**

Transportation

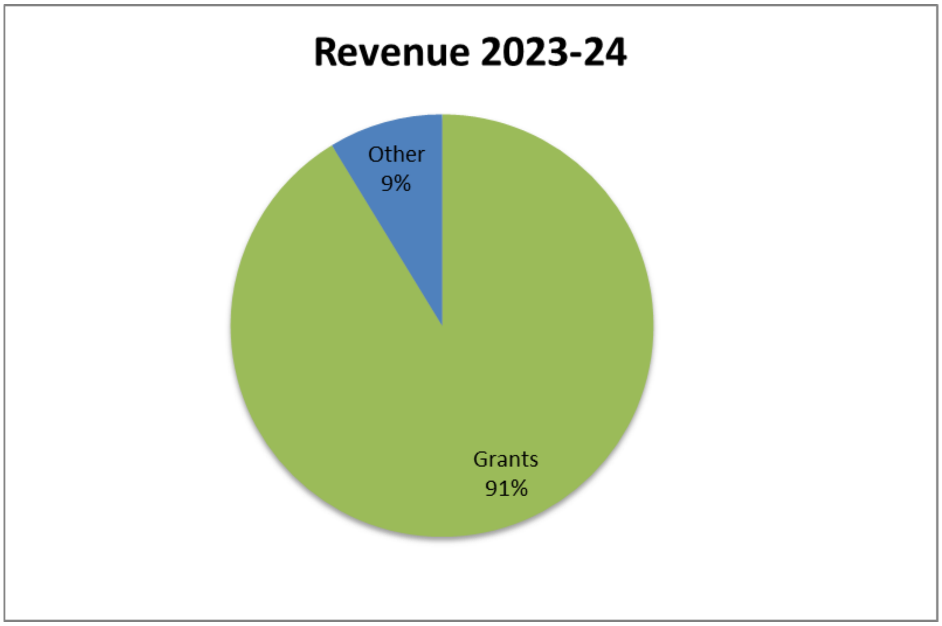
Much of the Sun West School Division is rural, so a significant number of students are transported by school buses. Some students within the town of Kindersley are also transported by school buses, due to factors including distance, needs for accommodations, and Prekindergarten.

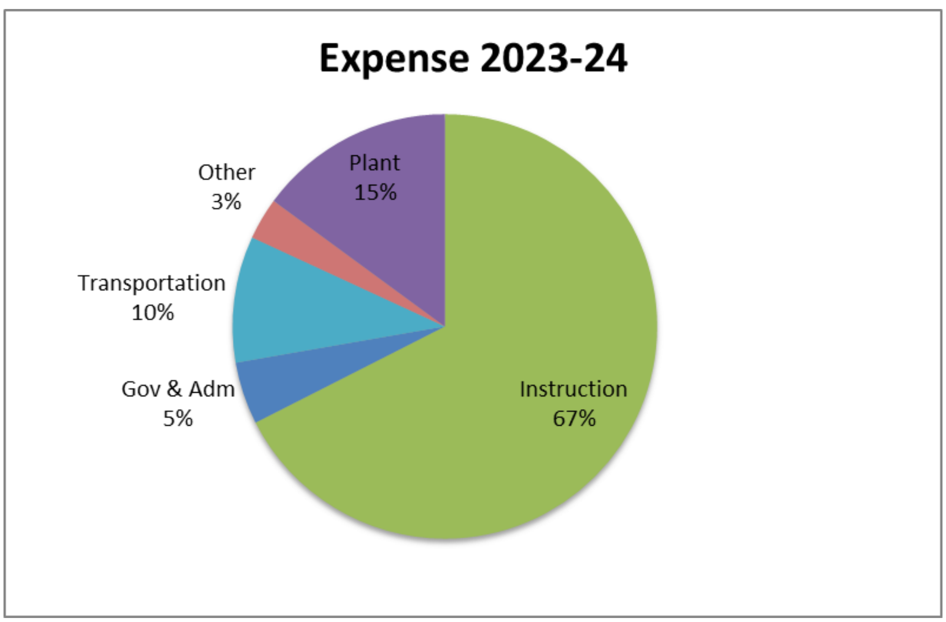
Sun West operates its own transportation service and owns a fleet of 142 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities. Sun West also provides transportation services for St. Gabriel School in Biggar, which is a school in the Greater Saskatoon Catholic School Division.

Transportation Statistics	
Students transported (rural)	2013
In-town students transported (not included in above)	411
Students transported by parents/guardians (reimbursed allowance)	25
Students transported requiring special needs	5
Prekindergarten students transported	23
Number of buses	142
Number of bus routes	101
Kilometers travelled daily (does not include special event trips)	18819
Kilometers per year travelled on school trips daily	N/A

Financial Overview

Summary of Revenue and Expenses





Budget to Actual Revenue, Expenses and Variances

	2024 Budget	2024 Actual	2023 Actual	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Grants	67,544,575	67,792,194	71,196,951	247,619	0%	
Tuition and Related Fees	-	-	328,914	-		
School Generated Funds	1,300,000	1,442,092	1,532,000	142,092	11%	1
Complementary Services	355,002	355,002	353,838	-	0%	
External Services	443,799	635,383	435,035	191,584	43%	2
Other	902,010	4,032,567	998,968	3,130,557	347%	3
Total Revenues	**70,545,386**	**74,257,238**	**74,845,706**	**3,711,852**	**5%**	
EXPENSES						
Governance	374,905	338,768	393,404	(36,137)	-10%	4
Administration	2,818,616	3,005,926	3,122,183	187,310	7%	5
Instruction	46,904,650	47,619,533	52,855,821	714,883	2%	
Plant	10,938,907	10,524,555	11,845,715	(414,352)	-4%	
Transportation	7,317,570	6,788,881	6,970,795	(528,689)	-7%	6
Tuition and Related Fees	132,470	100,302	132,081	(32,168)	-24%	7
School Generated Funds	1,300,000	1,332,802	1,560,796	32,802	3%	
Complementary Services	355,002	327,834	342,747	(27,168)	-8%	8
External Services	443,799	476,938	221,419	33,139	7%	9
Other Expenses	1,900	2,638	2,772	738	39%	10
Total Expenses	**70,587,819**	**70,518,177**	**77,447,733**	**(69,642)**	**0%**	
Surplus (Deficit) for the Year	**(42,433)**	**3,739,061**	**(2,602,027)**			

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

Note	Explanation
1	Over budget due to fundraising activities higher than anticipated.
2	Over budget due to the Early Years Family Resource Centre grant and Driver Education enrolment increase.
3	Over budget due to the transfer of the Sun West Distance Learning Centre to the Sask Distance Learning Corporation.
4	Under budget due to less board members attending professional development than anticipated.
5	Over budget due to acquiring a consultant to assist with the selection of an Enterprise Resource Planning solution.
6	Under budget due to vacant bus routes throughout the year and fuel costs less than anticipated.
7	Under budget due to less students attending out-of province schools than anticipated.
8	Under budget due to salaries being less than anticipated.
9	Over budget due to an increase in students enrolled in driver education.
10	Over budget due to a vehicle loss on disposal.

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	$ 11,153	$ 2,359	$ -	$ 906	$ -	$ 2,273	$ 16,690
*COLLINS, JOHN	20,573	4,748	-	1,795	-	2,652	29,768
GRIFFITH, RUTH	13,013	1,999	-	1,453	-	2,048	18,512
ITTERMAN, KAREN	16,328	3,079	-	1,950	2,623	4,395	28,375
LYTLE, KAREN	12,533	3,284	-	1,281	2,452	3,984	23,534
MORROW, CATHY	22,538	3,554	-	1,281	2,629	4,022	34,025
NISBET, CARA	2,593	-	-	-	-	-	2,593
SANDER, SCOTT	13,988	3,375	-	1,281	2,906	2,907	24,457
**WHITFIELD, MICHELE	15,938	4,049	-	1,281	-	2,270	23,539

*Board Chair
**Vice Chair

Personal Services

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

NAME	AMOUNT
ABBAS, EMAN	$ 58,251
ADAIR, DONNA	54,007
ADAMS, DANA	91,240
ADNAM, DAVID	92,723
ADNAM, STEVEN	107,858
AITKEN, CAMERON	95,979
AMEWOTOWU, CARA	103,301
ANDERSON, BRENDA	104,584
ANDERSON, DARREN	67,484
ANDERSON, TYLER	50,011
ANDREW, MICHELLE	63,821
ANDREW, SHANIA	60,853
ARGUE, DEREK	89,793
ARMITAGE, JACQUELINE	75,948
ARNAL, AMY	72,071
ARNTSEN, CARISSA	76,588
ATKINSON, NAOMI	64,234

NAME	AMOUNT
BAILEY, GARRETT	91,070
BALATINSAYO, ALDRIN	53,404
BALLEK, NATALIE	110,031
BAUML, SHAYE	52,502
BAYDA, TAELOR	72,862
BEATTIE, LORI	55,495
BECKER, CANDICE	72,783
BECKER, STACY	95,293
BEESON, AARON	60,979
BERGERMAN, DANA	95,078
BILLETT, CHELSEA	96,409
BLOCK, FERN	99,797
BOKITCH, ALLISON	130,904
BOURASSA, AARON	78,162
BROWN, ASHLEY	92,527
BROWN, LAURA-LEE	105,104
BUCKO, EUGENE	96,351

NAME	AMOUNT
BUHR, ASHTON	75,486
BULGIS, BRYCE	75,903
BURTON, REBEKKA	76,241
BUSTILLO, NICOLE	90,015
BUTCHER, DEREK	81,249
BYERS, LINDSEY	69,252
CALKINS, DANINE	90,665
CALVERT, PENELOPE	110,101
CAMPBELL, JENA	74,961
CARLSON, KENT	95,459
CHAMMARTIN, BRANDI	100,494
CHUPIK, NATALIE	108,391
CLARK, JANA	91,741
CLARK, MICHAEL	95,084
CLARK, MICHEIL	101,137
CLARK, MOLLY	86,942
COCKERILL-NATTRASS, MELANIE	95,078
COLES, ADINA	95,167
CORDES, ELENA	92,917
COWELL, JAMIE	107,071
CUMMINGS, LESLIE	60,539
DAHL, LIZA	82,211
DANSEREAU, CHARLENE	66,683
DANSKIN, ANTHONY	83,938
DANYCHUK, NIKKI	88,210
DARROCH, TAYLOR	70,121
DAVEY, JOEL	76,129
DAVIS, CRYSTAL	95,616
DE CAUX, DAKOTA	106,351
DELORME, CASSANDRA	84,644
DENNING, BRIANNE	88,193
DIEDRICH, RAEANNE	94,738
DIEMERT, TAMMY	52,190
DIMITROFF, MIKALA	68,012
DIMITROFF, SHANNON	92,359
DINGLE, ELI	100,977
DINGLE, MORGAN	96,077
DINSMORE, BRETT	83,402
DOLL, DEREK	90,882

NAME	AMOUNT
DOWS, ANDREA	57,954
DOWS, KENNETH	95,243
DREWS, HANNAH	87,118
DROZD, MELINDA	58,670
DRURY, TREVOR	91,055
DUBASOV, BECKY	95,946
DUCHESNE, KARLA	95,080
DYCK, ETHAN	58,855
DYRLAND, CAROL	60,179
ECKSTEIN, SHELLY	76,845
EDGAR, TREVOR	95,471
EDWARDS, JOELL	93,826
ELLIOTT, KAIDREE	64,795
ELLIS, TANYA	90,665
EMPEY, CAROLINE	90,680
EPP, REBECCA	91,560
EPP, TERENCE	90,665
EVANS, COLETTE	104,652
FEDYK, KERRILEE	72,996
FEDYK, MIKE	93,386
FICK, KIMBERLY	164,214
FIRBY, HALEY	58,901
FLYNN, AMY	68,588
FRAME, ALECIA	78,931
FRANCIS, MACKENZIE	66,754
FRIEDRICK, MEAGHAN	158,461
FRIES, TARYN	72,951
FRIESEN, VANESSA	70,632
FROESE, KIMBERLY	95,339
FRY, TESSA	88,019
FULTON, BROOKLYN	93,063
GANZERT, JESSICA	83,579
GARRISON, RYER	58,858
GEORGE, SHAUNA	104,292
GEORGET, TANYA	91,223
GIBBONS, KATILYN	127,438
GIESBRECHT, CASSIDY	59,355
GILMOUR, BLAIR	58,929
GINN, JUSTIN	72,342
GLASS, CHERYL	60,228

NAME	AMOUNT
GOSSELIN, CAROLYN	90,665
GOWEN, CORY	100,716
GRAHAM, ALEXANDRA	81,504
GRAHAM, JANICE	96,054
GRANDE, LISA	90,431
GRASBY SAWATZKY, PAMELA	104,584
GRASSING, LAURA	91,235
GRAY, TRICIA	67,845
GREENE, MEAGHAN	90,852
GREGORASH, AUSTIN	62,513
GRESCHNER, ASHLEY	94,946
GUILLET, DARREN	74,691
HAAS, LINDA	91,577
HADDEN, STEPHEN	100,494
HALL, TERRY	109,890
HANSEN, TAWNA	91,531
HARRINGTON, KANDICE	120,759
HAUGEN, KIMBERLY	90,907
HAYES, CLINTON	95,310
HAYES, TEANA	99,552
HEATH, LEANNE	91,346
HEATHERINGTON, NOVALEE	59,651
HENNES, ELISABETH	66,011
HEPP, NICOLE	81,472
HERBERT, BRETT	80,909
HERMAN, LISA	95,792
HESLIP, MAKAYLA	63,344
HEY, LEIA	115,898
HILBIG, BLAIN	163,976
HINGSTON, MELISSA	95,260
HOFER, JAMES	84,262
HOLDEN, PATRICIA	101,053
HOLMES, LONNY	95,077
HOLT, LAURA	96,262
HOM, TIMOTHY	96,664
HOULT, MICHAEL	96,808
HRBACHEK, CRYSTAL	102,154
HRITZUK, KARRIE	100,065

NAME	AMOUNT
HRYCAK, MARK	77,158
HUTCHISON, KYLE	74,691
HYND, MELISSA	95,406
JAMIESON, JOHNATHON	117,080
JEANCART, RENEE	85,644
JEFFRIES, BROOKE	60,919
JOHNSON, ALLISON	71,436
JOHNSON, AMANDA	73,411
JOHNSON, ANGYLLA	95,667
JOHNSON, CRYSTAL	115,889
JOHNSON, KIMBERLY	91,357
JOHNSON, LINDSAY	90,907
JOHNSON, ROY	91,114
KAHOVEC, JANELLE	96,089
KAPINIAK, CAROLIN	89,001
KAPUSTINSKY, ALICIA	91,973
KEITH, TONI-ANN	70,327
KELMAN, CHERYL	104,584
KERSTEN, MIKAYLA	65,858
KILLOH, PAULETTE	91,435
KING, LISA	113,926
KINGWELL, HAYLEY	88,174
KINGWELL, JEFFREY	96,637
KIRBY, CASSANDRA	63,805
KLASSEN, BRET	55,775
KLASSEN, DOUGLAS	92,067
KNOWLES, EMILY	87,100
KOEHLER, ANDREW	59,853
KOHNKE, KAELA	61,359
KORCHINSKI, DAVID	81,401
KORCHINSKI, MEGAN	82,633
KRAHN, CHARLENE	103,228
KURULAK, WILMA	103,228
LABELLE, SYDNEY	61,485
LARWOOD, BRENT	100,711
LEADERHOUSE, CHARLENE	91,245
LEBLANC, ROBERT	95,885
LEFEBVRE, KRISTIN	60,126
LEHMAN, TANNIS	101,950

NAME	AMOUNT
LEHMAN, TAVIS	89,478
LEHMKUHL, RHEANNE	100,707
LEHNERT, TANYA	102,939
LEITH, MICHELLE	131,562
LEURER, KAITLYN	80,948
LEWIS, VANESSA	112,472
LIBKE, SHANNON	91,649
LITZENBERGER, HAROLD	83,938
LOCKE, DONNA	98,422
LOCKWOOD, SEAN	127,130
LOKEN, JENNIFER	99,206
LONGMIRE, CELENE	107,945
LOW, ARLENE	110,493
LOWE, JAMES	109,551
LUTZ, ALEXANDRA	107,125
MACDONALD, ELIZABETH	62,595
MAKI, RODNEY	90,890
MARCHANT, HEIDI	116,319
MASTEL, KEVIN	117,698
MASTEL, PAMELA	51,444
MATRO, MARY ANN AGNES	77,450
MAYES, KAILIN	73,995
MCCONNELL, KAREN	92,294
MCDONALD, CAROLYN	82,805
MCDONALD, PATRICIA	105,596
MCINNES, MAGAN	82,526
MCINTOSH, MADISON	66,521
MCKENNEY, DEANNE	100,831
MCKINLEY, MALLORY	90,725
MCLAY, JOANIE	89,039
MCLEAN, KIRSTEN	77,432
MCMAHON, DENAYE	91,245
MCPHEE, JOHN	100,996
MENZIES, CINDY	90,965
MESSER, PAIGE	59,618
MILLAR, MONIQUE	96,493
MINISH, JENNELLE	80,834
MITZEL, DANA	66,283

NAME	AMOUNT
MOEN, KASHTIN	75,549
MOFFAT, MELANIE	90,877
MOORE, ALEISHA	85,885
MOORE, JACLYN	76,986
MOORE, VICKI	209,090
MORESIDE, SHAWNA	91,330
MORRISON, KAREN	55,699
MORRISON, LANCE	95,850
MORRISON, SHAUNA	95,318
MOSER, KELSI	83,687
MOTIER, SAMUEL	94,324
MURDOCH, KRISTIN	52,343
NADEAU, MARLOW	83,938
NAISMITH, ADAM LEIGH	70,168
NESS BREDY, NICHOLE	88,292
NISBET, RAYSHELLE	81,558
NORRISH, JANAYA	95,308
OLIVIER, NATASHA	94,097
OLSON, HELENA	55,141
OOSTENBRINK, AMELIA	95,547
OSCAR, CHRISTOPHER	158,885
OSMOND, IAN	101,369
OSTROM, ANGEL	98,816
PADAYACHEE, KEISHA	80,220
PADBERG, ELIZABETH	91,624
PADBERG, GREG	63,058
PAPROSKI, GARY	103,798
PEARDON, SHANNON	76,829
PEARSON, DONNA	85,762
PERKINS, JASON	63,058
PIHACH, EDWARD	54,706
PINCEMIN, ERIN	116,759
POLETZ, ANDREA	81,506
POTRATZ, SONDRA	59,749
PRENTICE, NICOLE	60,361
PRICE, KIMBERLEY	164,388
PROUSE, MACKENZIE	66,044
REECE, MICHAEL	74,696
REHBEIN, CANDACE	65,751
REICHERT, TAMI	90,611

NAME	AMOUNT
RESCH, AIMEE-JEANNE	94,637
RETTGER, CATHERINE	69,801
RETTGER, KIMBERELY	57,725
REWERTS, COLLEEN	63,058
RICHARDSON, LISA	50,102
ROBERTSON, KATRINA	91,245
ROBSON GILCHRIST, CARLY	95,730
RODDAM, ALISON	81,250
ROSS, AMANDA	87,236
ROSS, JESSICA	90,755
ROSS, ROBERT	83,662
ROTH, AMBER	58,858
ROUSE, CLAYTON	88,060
RUSSELL, SEAN	69,827
RYAN-DOBBIN, MAUREEN	70,196
SAATHOFF, RHONDA	55,023
SAMPSON, KRISTIN	95,955
SAMUEL, CHASE	76,475
SAMUELS-HOUSTON, SAUDIA	96,041
SARADA, SHELDON	90,890
SCHILLING, JACOB	58,178
SCHMALTZ, PAMELA	98,816
SCHNEIDER, TATUM	91,243
SCHULTZ, MONIKA	101,017
SCHUTTE, YOLANDI	63,917
SHANTZ, DANIELLE	119,690
SIEMENS, JESSE	76,150
SIMONSON, KARIN	86,266
SINCENNES, KRISTIE	58,239
SINGER, JENNIFER	91,600
SIROSKI, BRENNA	51,701
SLOCOMBE, LAURIE	100,502
SMITH, KAILYN	90,781
SMITH, RYAN	178,815
SMITH, STEPHANIE	79,869
SMITH, TENILLE	74,299
SNATINSKY, JESSICA	63,247
SOBKOWICZ, KIMBERLY	85,200

NAME	AMOUNT
SOFKO, HANNAH	59,448
SOPCZAK, JEFFREY	99,774
SPARKS, ANGELA	108,077
STALWICK, GARY	63,017
STEPHENSON, SHANNON	102,447
STRYDOM, MART-MARI	56,405
STRYDOM, PETRONELLA	55,769
SWAN, ERIN	59,275
SWAN, L. ERIN	78,314
TAALAT, MOHAMED	95,547
TAYLOR, MARISSA	61,945
THEORET, KEITH	109,869
THIESSEN, RYAN	56,143
THOMPSON, COURTNEY	67,080
THOMSON, CINDY	121,682
THORSTAD, DARLA	116,573
TOEWS, KIRA	73,213
TOLLEFSON, MARK	76,982
TORRANCE, SARAH	72,748
TORWALT-LAWRENCE, RENEE	90,673
TOURAND, NANCY	66,309
TREMBLAY, NICOLE	53,050
TRIFFO, NICOLE	90,877
TRYTTEN, ERIN	88,622
TULP, CINDY	101,018
TULP, LLOYD	95,080
TURNBULL, KATIE	55,949
ULMER, NICOLE	58,872
VALLIERE, KRYSTLE	97,068
VANGHEL, LEA	58,586
VANTHUYNE, CRAIG	120,072
VANTHUYNE, DEAVIN	91,936
VARTY, LINDA	89,592
VAVRA, DANIELLE	91,847
VEIKLE, GAIL	101,219
VOGELSANG, BRITTANY	59,301
WALDE, DEREK	66,639
WALDE, SHAUNESY	62,296

NAME	AMOUNT
WALDNER, MARCY	95,077
WALKER MOREY, CHANTAL	95,189
WALKER, JAMES	101,890
WALKER, JANINE	95,004
WALL, JESSICA	84,130
WALTERS ZEREBESKI, CONNIE	57,738
WALTERS, KOLIN	91,188
WALZAK, TRACEY	84,984
WARD, AILEEN	95,092
WARD, KRISTIN	83,316
WARREN, JANET	90,887
WATTERODT, TREENA	72,745
WEBER, DANIEL	102,518
WENAAS, KRISTA	93,291

NAME	AMOUNT
WHITELL, DIEDRA	88,264
WILGOSH, GRAEME	58,980
WILLNER, KARIELLE	91,178
WINTONYK, MITCHELL	95,552
WITOW, AMANDA	62,315
WORMAN, CHRISTOPHER	103,277
WRIGHT, ROSS	111,025
YAUSIE THOMPSON, AMBER	95,251
ZACHARIAS, MORGAN	58,552
ZAGORUY, JACQUELINE	90,665
ZERR, ALANNA	83,696
ZUMMACK, MICHAEL	131,562

Supplier Payments

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

Name	Amount
101201288 SASKATCHEWAN LTD	$51,060
1080 ARCHITECTURE, PLANNING	291,968
AIR FILTER SALES	159,851
AON CANADA INC	685,793
BCL CONSULTING CONSULTING GROUP INC	58,161
BEEPLUS WORKPLACE SOLUTIONS	121,723
BMO MASTERCARD	372,042
CHARTER TELECOM INC	90,165
CISCO SYSTENS CAPITAL	88,899
CONCENTRAL EQUIPMENT FINANCE	121,294
CP DISTRIBUTORS LTD	109,895

Name	Amount
CROSSWINDS CONCRETE SERVICES	72,879
DIAMOND INTERNATIONAL	362,549
DITSON, BARRY	56,772
EDSBY	69,141
EECOL ELECTRIC CORP	58,462
EMCO CORPORATION	57,014
ESTON SHEET METAL	80,334
EVEREST SERVICES LTD	78,175
FEDERATED CO-OPERATIVES	1,154,862
FLYNN CANADA LTD	216,508
FOUNTAIN TIRE LTD.	61,156
FRONTLINE TECHNOLOGIES	56,198
HBI OFFICE PLUS INC	111,473

Name	Amount
HEWLETT-PACKARD FINANCIAL SERVICES	70,969
INLAND AUDIO VISUAL	55,746
INSIGHT CANADA INC	187,888
IXL LEARNING INC	65,881
J.O.B. HEATING & AIR CONDITIONING	938,595
MCS COMMUNITY DEVELOPMENT	184,381
MEPP	2,446,384
MILLSAP FUEL DISTRIBUTORS LTD	104,056
ON THE WALL CONSTRUCTION	75,537
PINNACLE DISTRIBUTION INC	203,538
POWERSCHOOL CANADA ULC	511,125
PRAIRIE ROSE SCHOOL DIVISION #8	100,302
QUOREX CONSTRUCTION	8,306,483
R& D COMMERCIAL	87,557
RACK PETROLEUM LTD	97,627
RBC ROYAL BANK	170,255
RECEIVER GENERAL FOR CANADA	2,808,641
RM OF KINDERSLEY NO 290	63,000

Name	Amount
RMIS ENGINEERING	67,773
SASKTEL	156,414
SASKENERGY	471,640
SASKPOWER	811,251
SASKATCHEWAN WORKERS COMPENSATION BOARD	118,045
SASKATCHEWAN DISTANCE LEARNING CORPORATION	162,210
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	88,371
SGI	150,895
SOFTCHOICE LP	78,023
SOURCE OFFICE FURNITURE	71,233
SSBA EMPLOYEE BENEFITS PLAN	829,422
ST. JOHN'S MUSIC	73,288
SYNOVIA SOLUTIONS, LLC	65,051
TOSHIBA BUSINESS SOLUTIONS	247,741
TRADE WEST EQUIPMENT LTD	55,669
WESTERN CANADA BUS	904,293
WOLSELEY CANADA INC.	97,224

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Sun West School Division No. 207

School Division No. 2070500

For the Period Ending: August 31, 2024

Ryan Smith
Superintendent of Business

Jamie Cowell
Business Manager

CHBB Chartered Professional Accountants
Auditor

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

Saskatchewan

SUN WEST SCHOOL DIVISION
501 1st Street West | Box 700 | Rosetown, SK | S0L 2V0
Ph: 1-306-882-2677 | Toll-free: 1-886-375-2677 | Fax: 1-306-882-3366
www.sunwestsd.ca | info@sunwestsd.ca

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:

Michele Whitford

Board Chair

Vicki L Moore

Director of Education

Superintendent of Business
November 27, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS
Telephone (306) 463-6591
Fax (306) 463-4292

Partners

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Sun West School Division No. 207, which comprise the statement of financial position as at August 31, 2024, and the statements of operations and accumulated surplus from operations, statement of changes in net financial assets, and statement of 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, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Sun West School Division No. 207's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Sun West School Division No. 207 or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of Financial Statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sun West School Division No. 207's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Sun West School Division No. 207's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sun West School Division No. 207 to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 28, 2024

The Board of Education of the Sun West School Division No. 207

Statement of Financial Position

as at August 31, 2024

	2024	2023
	$	$
Financial Assets		
Cash and Cash Equivalents	15,688,138	14,648,905
Accounts Receivable (Note 7)	740,200	442,490
Portfolio Investments (Note 3)	80,284	79,071
Total Financial Assets	**16,508,622**	**15,170,466**
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	1,920,805	419,800
Liability for Employee Future Benefits (Note 5)	877,200	857,500
Deferred Revenue (Note 9)	333,144	381,592
Total Liabilities	**3,131,149**	**1,658,892**
Net Financial Assets	**13,377,473**	**13,511,574**
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	50,856,292	47,056,990
Inventory of Supplies Held for Consumption	254,368	243,627
Prepaid Expenses	440,923	377,804
Total Non-Financial Assets	51,551,583	47,678,421
Accumulated Surplus (Note 12)	64,929,056	61,189,995

Contingent Assets (Note 14)
Contingent Liabilities (Note 15)
Contractual Obligations (Note 16)

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

Approved by the Board:

Michelle Whiteford _______________ Chairperson

_______________ Superintendent of Business

The Board of Education of the Sun West School Division No. 207

Statement of Operations and Accumulated Surplus from Operations

for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$ (Note 13)	$	$
REVENUES			
Grants	67,544,575	67,792,194	71,196,951
Tuition and Related Fees	-	-	328,914
School Generated Funds	1,300,000	1,442,092	1,532,000
Complementary Services (Note 10)	355,002	355,002	353,838
External Services (Note 11)	443,799	635,383	435,035
Other	902,010	4,032,567	998,968
Total Revenues (Schedule A)	**70,545,386**	**74,257,238**	**74,845,706**
EXPENSES			
Governance	374,905	338,768	393,404
Administration	2,818,616	3,005,926	3,122,183
Instruction	46,904,650	47,619,533	52,855,821
Plant Operation & Maintenance	10,938,907	10,524,555	11,845,715
Student Transportation	7,317,570	6,788,881	6,970,795
Tuition and Related Fees	132,470	100,302	132,081
School Generated Funds	1,300,000	1,332,802	1,560,796
Complementary Services (Note 10)	355,002	327,834	342,747
External Services (Note 11)	443,799	476,938	221,419
Other	1,900	2,638	2,772
Total Expenses (Schedule B)	**70,587,819**	**70,518,177**	**77,447,733**
Operating Surplus (Deficit) for the Year	**(42,433)**	**3,739,061**	**(2,602,027)**
Accumulated Surplus from Operations, Beginning of Year	**61,189,995**	**61,189,995**	**63,792,022**
Accumulated Surplus from Operations, End of Year	**61,147,562**	**64,929,056**	**61,189,995**

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

The Board of Education of the Sun West School Division No. 207

Statement of Changes in Net Financial Assets
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$ (Note 13)	$	$
Net Financial Assets, Beginning of Year	**13,511,574**	**13,511,574**	**14,099,413**
Changes During the Year			
Operating Surplus (Deficit), for the Year	(42,433)	3,739,061	(2,602,027)
Acquisition of Tangible Capital Assets (Schedule C)	(4,820,000)	(9,669,208)	(2,218,928)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	3,969,801	60,406
Net Gain on Disposal of Capital Assets (Schedule C)	-	(2,121,182)	(50,198)
Amortization of Tangible Capital Assets (Schedule C)	4,211,734	4,021,287	4,237,297
Net Acquisition of Inventory of Supplies Held for Consumption	-	(10,741)	(34,715)
Net Change in Other Non-Financial Assets	-	(63,119)	20,326
Change in Net Financial Assets	**(650,699)**	**(134,101)**	**(587,839)**
Net Financial Assets, End of Year	**12,860,875**	**13,377,473**	**13,511,574**

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

The Board of Education of the Sun West School Division No. 207

Statement of Cash Flows

for the year ended August 31, 2024

	2024	2023
	$	$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	3,739,061	(2,602,027)
Add Non-Cash Items Included in Surplus(Schedule D)	1,900,105	4,187,099
Net Change in Non-Cash Operating Activities (Schedule E)	1,100,687	4,748
Cash Provided by Operating Activities	**6,739,853**	**1,589,820**
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(9,669,208)	(2,218,928)
Proceeds on Disposal of Tangible Capital Assets	3,969,801	60,406
Cash Used in Capital Activities	**(5,699,407)**	**(2,158,522)**
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(1,213)	(285)
Cash Used in Investing Activities	**(1,213)**	**(285)**
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**1,039,233**	**(568,987)**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**14,648,905**	**15,217,892**
CASH AND CASH EQUIVALENTS, END OF YEAR	**15,688,138**	**14,648,905**

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

The Board of Education of the Sun West School Division No. 207

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$ (Note 13)	$	$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	60,001,288	61,594,394	65,174,329
Operating Grant PMR	1,540,710	1,539,922	1,540,710
Other Ministry Grants	2,402,577	996,598	1,184,748
Total Ministry Grants	**63,944,575**	**64,130,914**	**67,899,787**
Other Provincial Grants	-	11,280	197,164
Grants from Others	100,000	150,000	100,000
Total Operating Grants	**64,044,575**	**64,292,194**	**68,196,951**
Capital Grants			
Ministry of Education Capital Grants	3,500,000	3,500,000	3,000,000
Total Capital Grants	**3,500,000**	**3,500,000**	**3,000,000**
Total Grants	**67,544,575**	**67,792,194**	**71,196,951**
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	-	1,207
Total Tuition Fees	-	-	**1,207**
Other Related Fees	-	-	327,707
Total Operating Tuition and Related Fees	-	-	**328,914**
Total Tuition and Related Fees Revenue	-	-	**328,914**
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	61,714	74,016
Total Curricular Fees	**60,000**	**61,714**	**74,016**
Non-Curricular Fees			
Commercial Sales - Non-GST	232,000	336,136	348,742
Fundraising	464,000	418,151	442,533
Grants and Partnerships	19,000	36,657	29,411
Students Fees	110,000	116,411	77,376
Other	415,000	473,023	559,922
Total Non-Curricular Fees	**1,240,000**	**1,380,378**	**1,457,984**
Total School Generated Funds Revenue	**1,300,000**	**1,442,092**	**1,532,000**
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	355,002	355,002	353,838
Total Operating Grants	**355,002**	**355,002**	**353,838**
Total Complementary Services Revenue	**355,002**	**355,002**	**353,838**

The Board of Education of the Sun West School Division No. 207

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$	$	$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	273,655	383,873	215,000
Other Provincial Grants	-	-	220,035
Other Grants	170,144	251,510	-
Total Operating Grants	**443,799**	**635,383**	**435,035**
Total External Services Revenue	**443,799**	**635,383**	**435,035**
Other Revenue			
Miscellaneous Revenue	382,857	173,881	424,069
Sales & Rentals	39,013	950,027	16,773
Investments	480,140	787,477	507,928
Gain on Disposal of Capital Assets	-	2,121,182	50,198
Total Other Revenue	**902,010**	**4,032,567**	**998,968**
TOTAL REVENUE FOR THE YEAR	**70,545,386**	**74,257,238**	**74,845,706**

The Board of Education of the Sun West School Division No. 207

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$	$	$
Governance Expense	(Note 13)		
Board Members Expense	172,195	179,654	194,476
Professional Development - Board Members	38,710	21,838	31,810
Grants to School Community Councils	46,000	46,000	44,363
Elections	3,000	-	-
Other Governance Expenses	115,000	91,276	122,755
Total Governance Expense	**374,905**	**338,768**	**393,404**
Administration Expense			
Salaries	2,188,302	2,186,044	2,278,652
Benefits	301,777	287,846	297,043
Supplies & Services	129,657	282,994	195,026
Non-Capital Furniture & Equipment	11,648	14,895	29,876
Building Operating Expenses	52,100	63,176	123,877
Communications	30,932	39,817	36,845
Travel	39,200	52,865	65,102
Professional Development	35,000	51,302	58,499
Amortization of Tangible Capital Assets	30,000	26,987	37,263
Total Administration Expense	**2,818,616**	**3,005,926**	**3,122,183**
Instruction Expense			
Instructional (Teacher Contract) Salaries	30,078,817	30,669,594	34,708,763
Instructional (Teacher Contract) Benefits	1,762,926	1,822,350	2,045,381
Program Support (Non-Teacher Contract) Salaries	7,385,767	7,672,485	7,907,435
Program Support (Non-Teacher Contract) Benefits	1,714,801	1,698,217	1,762,557
Instructional Aids	1,945,997	2,049,912	1,130,941
Supplies & Services	1,417,096	1,572,064	1,953,622
Non-Capital Furniture & Equipment	1,150,831	696,443	1,786,674
Communications	149,074	126,140	192,967
Travel	309,650	353,456	392,655
Professional Development	215,442	212,266	211,651
Student Related Expense	174,249	204,632	168,167
Amortization of Tangible Capital Assets	600,000	541,974	595,008
Total Instruction Expense	**46,904,650**	**47,619,533**	**52,855,821**

The Board of Education of the Sun West School Division No. 207

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$	$	$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	2,680,689	2,549,518	2,572,649
Benefits	568,150	541,744	554,551
Supplies & Services	81,352	213,103	236,628
Non-Capital Furniture & Equipment	113,000	34,291	73,509
Building Operating Expenses	4,634,286	4,426,722	5,514,872
Communications	16,000	15,344	15,401
Travel	165,000	164,929	179,323
Professional Development	35,000	24,206	27,127
Amortization of Tangible Capital Assets	2,641,601	2,550,869	2,667,826
Amortization of Tangible Capital Assets ARO	3,829	3,829	3,829
Total Plant Operation & Maintenance Expense	**10,938,907**	**10,524,555**	**11,845,715**
Student Transportation Expense			
Salaries	2,879,838	2,805,698	2,870,000
Benefits	692,655	623,048	634,014
Supplies & Services	1,716,500	1,485,139	1,616,950
Non-Capital Furniture & Equipment	670,000	578,058	554,273
Building Operating Expenses	108,800	84,982	90,786
Communications	32,000	38,245	33,300
Travel	20,000	26,419	26,819
Professional Development	20,000	10,464	6,622
Contracted Transportation	241,472	239,872	204,660
Amortization of Tangible Capital Assets	936,305	896,956	933,371
Total Student Transportation Expense	**7,317,570**	**6,788,881**	**6,970,795**
Tuition and Related Fees Expense			
Tuition Fees	101,600	69,600	101,211
Transportation Fees	30,870	30,702	30,870
Total Tuition and Related Fees Expense	**132,470**	**100,302**	**132,081**
School Generated Funds Expense			
Academic Supplies & Services	20,000	88,549	76,631
Cost of Sales	296,000	297,997	331,593
Non-Capital Furniture & Equipment	22,000	11,861	87,122
School Fund Expenses	962,000	934,395	1,065,450
Total School Generated Funds Expense	**1,300,000**	**1,332,802**	**1,560,796**

The Board of Education of the Sun West School Division No. 207

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	$	$	$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	237,028	228,603	236,187
Program Support (Non-Teacher Contract) Salaries & Ben	78,302	74,098	80,458
Transportation Salaries & Benefits	20,503	19,729	20,747
Instructional Aids	16,069	3,407	4,158
Non-Capital Furniture & Equipment	1,000	287	297
Travel	1,400	158	126
Professional Development (Non-Salary Costs)	-	270	-
Student Related Expenses	700	1,282	774
Total Complementary Services Expense	**355,002**	**327,834**	**342,747**
External Service Expense			
Administration Salaries & Benefits	-	51,336	-
Instructional (Teacher Contract) Salaries & Benefits	273,655	-	-
Instructional Aids	-	20,820	-
Supplies & Services	170,144	282,755	221,370
Non-Capital Furniture & Equipment	-	49,250	-
Building Operating Expenses	-	63,773	-
Communications	-	2,463	-
Travel	-	1,426	49
Professional Development (Non-Salary Costs)	-	150	-
Student Related Expenses	-	4,293	-
Amortization of Tangible Capital Assets	-	672	-
Total External Services Expense	**443,799**	**476,938**	**221,419**
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	1,900	2,638	2,772
Total Interest and Bank Charges	**1,900**	**2,638**	**2,772**
Total Other Expense	**1,900**	**2,638**	**2,772**
TOTAL EXPENSES FOR THE YEAR	**70,587,819**	**70,518,177**	**77,447,733**

The Board of Education of the Sun West School Division No. 207

Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2024	2023
	$	$	$	$	$	$	$	$	$	$	$	$	$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	989,725	3,375,310	90,147,004	5,359,097	247,468	12,993,563	1,022,492	10,675,009	877,837	253,338	521,365	**126,462,208**	**124,945,819**
Additions/Purchases	-	59,833	-	-	-	827,713	91,434	412,709	106,774	441,897	7,728,848	**9,669,208**	**2,218,928**
Disposals	-	-	-	(3,193,120)	-	(86,226)	(29,120)	-	-	-	-	**(3,308,466)**	**(702,539)**
Closing Balance as of August 31	**989,725**	**3,435,143**	**90,147,004**	**2,165,977**	**247,468**	**13,735,050**	**1,084,806**	**11,087,718**	**984,611**	**695,235**	**8,250,213**	**132,822,950**	**126,462,208**
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	3,019,062	56,227,578	2,650,507	185,799	8,453,875	852,440	7,255,245	584,531	176,181	-	**79,405,218**	**75,860,252**
Amortization of the Period	-	36,577	1,671,161	147,198	3,829	850,260	91,582	993,967	191,476	35,237	-	**4,021,287**	**4,237,297**
Disposals	-	-	-	(1,357,077)	-	(73,650)	(29,120)	-	-	-	-	**(1,459,847)**	**(692,331)**
Closing Balance as of August 31	**N/A**	**3,055,639**	**57,898,739**	**1,440,628**	**189,628**	**9,230,485**	**914,902**	**8,249,212**	**776,007**	**211,418**	**N/A**	**81,966,658**	**79,405,218**
Net Book Value													
Opening Balance as of September 1	989,725	356,248	33,919,426	2,708,590	61,669	4,539,688	170,052	3,419,764	293,306	77,157	521,365	**47,056,990**	**49,085,567**
Closing Balance as of August 31	989,725	379,504	32,248,265	725,349	57,840	4,504,565	169,904	2,838,506	208,604	483,817	8,250,213	**50,856,292**	**47,056,990**
Change in Net Book Value	**-**	**23,256**	**(1,671,161)**	**(1,983,241)**	**(3,829)**	**(35,123)**	**(148)**	**(581,258)**	**(84,702)**	**406,660**	**7,728,848**	**3,799,302**	**(2,028,577)**
Disposals													
Historical Cost	-	-	-	3,193,120	-	86,226	29,120	-	-	-	-	**3,308,466**	**702,539**
Accumulated Amortization	-	-	-	1,357,077	-	73,650	29,120	-	-	-	-	**1,459,847**	**692,331**
Net Cost	**-**	**-**	**-**	**1,836,043**	**-**	**12,576**	**-**	**-**	**-**	**-**	**-**	**1,848,619**	**10,208**
Price of Sale	-	-	-	3,969,801	-		-	-	-	-	-	**3,969,801**	**60,406**
Gain (Loss) on Disposal	**-**	**-**	**-**	**2,133,758**	**-**	**(12,576)**	**-**	**-**	**-**	**-**	**-**	**2,121,182**	**50,198**
Net Book Value (NBV) of Assets Pledged as Security for Debt	**989,725**	**379,504**	**32,248,265**	**725,349**	**57,840**	**4,504,565**	**169,904**	**2,838,506**	**208,604**	**483,817**	**8,250,213**	**50,856,292**	**47,056,990**

Buildings with a net book value of $9,836,834 (2023 - $10,376,284) include an asset retirement obligation for the removal and disposal of asbestos. (Note 8)

The Board of Education of the Sun West School Division No. 207

Schedule D: Non-Cash Items Included in Surplus/Deficit
for the year ended August 31, 2024

	2024	2023
	$	$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,021,287	4,237,297
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(2,121,182)	(50,198)
Total Non-Cash Items Included in Surplus/Deficit	**1,900,105**	**4,187,099**

The Board of Education of the Sun West School Division No. 207

Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024

	2024	2023
	$	$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(297,710)	(132,041)
Increase in Accounts Payable and Accrued Liabilities	1,501,005	61,351
Increase in Liability for Employee Future Benefits	19,700	23,300
(Decrease) Increase in Deferred Revenue	(48,448)	66,527
Increase in Inventory of Supplies Held for Consumption	(10,741)	(34,715)
(Increase) Decrease in Prepaid Expenses	(63,119)	20,326
Total Net Change in Non-Cash Operating Activities	**1,100,687**	**4,748**

The Board of Education of the Sun West School Division No. 207

Schedule F: Detail of Designated Assets

for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	$	$	$	$ (Note 12)
External Sources				
Contractual Agreements				
Early Years Family Resource Centre	214,951	383,873	226,248	372,576
Total Contractual Agreements	**214,951**	**383,873**	**226,248**	**372,576**
Jointly Administered Funds				
School generated funds	856,464	117,209	-	973,673
Total Jointly Administered Funds	**856,464**	**117,209**	-	**973,673**
Ministry of Education				
PMR maintenance project allocations	742,383	1,539,922	1,145,556	1,136,749
Provincial Education Plan - Student Transitions	-	77,200	25,000	52,200
Teacher Innovation Support Funds	-	84,000	6,044	77,956
Total Ministry of Education	**742,383**	**1,701,122**	**1,176,600**	**1,266,905**
Total	**1,813,798**	**2,202,204**	**1,402,848**	**2,613,154**
Internal Sources				
Curriculum and student learning				
School Decentralized Budget Carryover	314,554	-	56,292	258,262
Total curriculum and student learning	**314,554**	-	**56,292**	**258,262**
Other				
Wellness 10 RBC Sponsor	9,376	100,000	100,307	9,069
Science Grant	-	50,000	13,243	36,757
Total Other	**9,376**	**150,000**	**113,550**	**45,826**
Professional development				
Teacher Collective Agreement	42,874	-	5,421	37,453
Total professional development	**42,874**	-	**5,421**	**37,453**
Total	**366,804**	**150,000**	**175,263**	**341,541**
Total Designated Assets	**2,180,602**	**2,352,204**	**1,578,111**	**2,954,695**

THE BOARD OF EDUCATION OF SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the Sun West School Division No. 207" and operates as "the Sun West School Division No. 207". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act.*

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of $ 877,200 (2023 - $857,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of $81,966,658 (2023 - $79,405,218) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of $247,468 (2023 - $247,468) because actual expense may differ significantly from valuation estimates.
- Estimated accrued salaries of $899,818 related to the anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

c) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and accrued liabilities.

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

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

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

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

d) Financial Assets

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

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

Accounts Receivable includes other receivables. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met and there are no stipulations strong enough to create a liability. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

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

e) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight-line basis over their estimated useful lives as follows:

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

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

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

Pooled assets in Furniture & Equipment are written down when the tangible capital assets in its current capacity can no longer contribute to the school divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, software licenses, and conference registration 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.

Asset Retirement Obligation (ARO) consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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). The school division's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.

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. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

i) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

THE BOARD OF EDUCATION OF SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost or amortized cost category:	Cost	Cost
GICs	$ 36,864	$ 36,224
Co-Op Equity	43,420	42,847
Total portfolio investments	**$ 80,284**	**$ 79,071**

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2024 Actual	2023 Actual
Governance	$ 179,654	$ 159,114	$ -	**$ 338,768**	**$ 393,404**
Administration	2,473,890	505,049	26,987	**3,005,926**	**3,122,183**
Instruction	41,862,646	5,214,913	541,974	**47,619,533**	**52,855,821**
Plant Operation & Maintenance	3,091,262	4,878,595	2,554,698	**10,524,555**	**11,845,715**
Student Transportation	3,428,746	2,463,179	896,956	**6,788,881**	**6,970,795**
Tuition and Related Fees	-	100,302	-	**100,302**	**132,081**
School Generated Funds	-	1,332,802	-	**1,332,802**	**1,560,796**
Complementary Services	322,430	5,404	-	**327,834**	**342,747**
External Services	51,336	424,930	672	**476,938**	**221,419**
Other	-	2,638	-	**2,638**	**2,772**
TOTAL	**$ 51,409,964**	**$ 15,086,926**	**$ 4,021,287**	**$ 70,518,177**	**$ 77,447,733**

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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	12	14

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	**$ 617,600**	**$ 606,600**
Current period service cost	53,000	54,100
Interest cost	28,400	25,500
Benefit payments	(50,100)	(47,600)
Actuarial (gains) losses	9,600	(21,000)
Accrued Benefit Obligation - end of year	**658,500**	**617,600**
Unamortized net actuarial gains	218,700	239,900
Liability for Employee Future Benefits	**$ 877,200**	**$ 857,500**

Employee Future Benefits Expense	2024	2023
Current period service cost	$ 53,000	$ 54,100
Amortization of net actuarial (gain)	(11,600)	(8,700)
Benefit cost	**41,400**	**45,400**
Interest cost	28,400	25,500
Total Employee Future Benefits Expense	**$ 69,800**	**$ 70,900**

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

Details of the contributions to this plan for the school division's employees are as follows:

	2024		2023
	STRP	TOTAL	TOTAL
Number of active School Division members	434	434	483
Member contribution rate (percentage of salary)	9.50%-11.70%	9.50%-11.70%	6.05%-11.70%
Member contributions for the year	$ 2,995,991	$ 2,995,991	$ 3,430,070

i) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

	2024	2023
Number of active School Division members	505	507
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	$ 1,223,032	$ 1,247,824
School Division contributions for the year	$ 1,223,032	$ 1,247,824
Actuarial extrapolation date	Dec/31/2023	Dec/31/2022
Plan Assets (in thousands)	$ 3,602,822	$ 3,275,495
Plan Liabilities (in thousands)	$ 2,441,485	$ 2,254,194
Plan Surplus (in thousands)	$ 1,161,337	$ 1,021,301

THE BOARD OF EDUCATION OF SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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:

	2024		2023	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Other Receivables	$ 740,200	$ 740,200	$ 442,490	$ 442,490
Total Accounts Receivable	**$ 740,200**	**$ 740,200**	**$ 442,490**	**$ 442,490**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	$ 899,818	$ 2,487
Supplier Payments	773,519	169,845
Liability for Asset Retirement Obligation	247,468	247,468
Total Accounts Payable and Accrued Liabilities	**$ 1,920,805**	**$ 419,800**

The school division recognized an estimated liability for asset retirement obligation of $ 247,468 (2023 - $247,468) for the removal and disposal of asbestos. The nature of the liability is an estimate of the future costs related to the remediation of asbestos in buildings. The assumption used in estimating the liabilities include estimated future costs to remediate asbestos based on material type and related risks associated with the removal of asbestos.

9. DEFERRED REVENUE

Details of deferred revenues are as follows: funds donated for scholarships, breakfast clubs, playgrounds, as well as school sports programs.

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Non-Capital deferred revenue:				
Donations for Scholarships and Schools	$ 381,592	$ 76,426	$ 124,874	$ 333,144
Total Deferred Revenue	**$ 381,592**	**$ 76,426**	**$ 124,874**	**$ 333,144**

THE BOARD OF EDUCATION OF SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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	2024	2023
Revenues:			
Operating Grants	$ 355,002	$ 355,002	$ 353,838
Total Revenues	355,002	355,002	353,838
Expenses:			
Salaries & Benefits	322,430	322,430	337,392
Instructional Aids	3,407	3,407	4,158
Non-Capital Equipment	287	287	297
Travel	158	158	126
Professional Development (Non-Salary Costs)	270	270	-
Student Related Expenses	1,282	1,282	774
Total Expenses	327,834	327,834	342,747
Excess of Revenues over Expenses	$ 27,168	$ 27,168	$ 11,091

11. EXTERNAL SERVICES

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

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

THE BOARD OF EDUCATION OF SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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Summary of External Services Revenues and Expenses, by Program	Early Years Family Resource Centre	Driver Education	2024	2023
Revenues:				
Operating Grants	$ 383,873	$ -	$ 383,873	$ 215,000
Grants from Others	-	251,510	251,510	220,035
Total Revenues	383,873	251,510	635,383	435,035
Expenses:				
Salaries & Benefits	51,336	-	51,336	-
Instructional Aids	20,820	-	20,820	-
Supplies and Services	32,065	250,690	282,755	221,370
Non-Capital Equipment	49,250	-	49,250	-
Building Operating Expenses	63,773	-	63,773	-
Communications	2,463	-	2,463	-
Travel	1,426	-	1,426	49
Professional Development	150	-	150	-
Student Related Expenses	4,293	-	4,293	-
Amortization of Tangible Capital Assets	672	-	672	-
Total Expenses	226,248	250,690	476,938	221,419
Excess of Revenues over Expenses	$ 157,625	$ 820	$ 158,445	$ 213,616

12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$ 47,056,990	$ 9,669,208	$ 5,869,906	$ 50,856,292
Less: Liability for Asset Retirement Obligation	(247,468)	-	-	(247,468)
	46,809,522	9,669,208	5,869,906	50,608,824
Designated Assets (Schedule F)	2,180,602	2,352,204	1,578,111	2,954,695
Unrestricted Surplus	12,199,871	-	834,334	11,365,537
Total Accumulated Surplus	$ 61,189,995	$ 12,021,412	$ 8,282,351	$ 64,929,056

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 23, 2023, and the Minister of Education on August 31, 2023.

14. CONTINGENT ASSETS

The school division is a plaintiff in certain legal actions in which a monetary award has been sought. The amount sought has not been disclosed as the contingent asset cannot be reasonably measured. The school division's share of the settlement will be recognized as revenue in the year in which the amount is determinable.

15. CONTINGENT LIABILITIES

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

16. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- construction contract for the Kyle School Minor Renovation Project, in the amount of $8,937,500 over 3 years
- computer service agreements of $13,684 over 1 year
- copier agreements of $252,906 over 4 years

Operating lease obligations of the school division are as follows.

	Operating Leases		
	Copier Leases	Computer Leases	Total Operating
Future minimum lease payments:			
2025	$ 106,255	$ 13,684	**$ 119,939**
2026	71,461	-	**71,461**
2027	51,916	-	**51,916**
2028	23,274	-	**23,274**
Total Lease Obligations	**$ 252,906**	**$ 13,684**	**$ 266,590**

17. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase of 7 school buses at a total cost of $1,210,247 as well as the purchase of a joint use Building in Kindersley, SK for $700,000.

18. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk, and foreign exchange risk.

i) Credit Risk

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

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

The aging of other accounts receivable as at August 31, 2024, was:

	August 31, 2024	
	Total	0-30 days
Other Receivables	$ 35,512	$ 35,512
Net Receivables	**$ 35,512**	**$ 35,512**

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

ii) Liquidity Risk

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

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

	August 31, 2024	
	Total	Within 6 months
Accounts payable and accrued liabilities	$ 1,920,805	$ 1,920,805
Total	**$ 1,920,805**	**$ 1,920,805**

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 0.60% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2024.

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 term fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

Foreign Currency Risk

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