



Treaties 2, 4, 5, 6, 8 and 10 and the Homeland of the Métis are located within the provincial boundaries of Saskatchewan. This is the traditional territory of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakota First Nations and the Métis people. The WDM is committed to working towards a new relationship anchored in the spirit of the Treaties and to educating Saskatchewan people about their shared history of Treatymaking.

### LOCATIONS

#### **WDM Corporate Office**

2935 Lorne Avenue Saskatoon, Saskatchewan S710S5

T: 306-934-1400 E: info@wdm.ca

#### **WDM North Battleford**

Junction of Highways 16 & 40 P.O. Box 183 North Battleford, Saskatchewan S9A 2Y1

T: 306-445-8033

E: nbattleford@wdm.ca

#### **WDM Yorkton**

Highway 16A West P.O. Box 98 Yorkton, Saskatchewan S3N 2V6

T: 306-783-8361 E: yorkton@wdm.ca

#### **WDM Moose Jaw**

50 Diefenbaker Drive Moose Jaw, Saskatchewan S61119

T: 306-693-5989

E: moosejaw@wdm.ca

#### **WDM Saskatoon**

2610 Lorne Avenue Saskatoon, Saskatchewan S7J 0S6

T: 306-931-1910

E: saskatoon@wdm.ca

**WEBSITE: WDM.CA** 

#### ON THE COVER:

In-person summer camps returned with children enjoying activities like writing with a feather quill and ink, August 2022





## **MAJOR END**

## Saskatchewan people own our histories to build the future from our perspectives of the past.

Own is defined as: to understand and take responsibility and accountability for our histories.

#### **SUB-ENDS STATEMENTS:**

- Children and families explore Saskatchewan histories and discover how the province was shaped.
- New Canadians acquire an understanding of Saskatchewan histories and connect with their new home.
- · Students become engaged and understand Saskatchewan histories.
- Seniors and Elders experiences are shared to enrich our understanding of Saskatchewan histories. Their generational legacy is acknowledged and understood.

## MISSION

The Western Development Museum is the keeper of Saskatchewan's collective heritage. The Museum shares the province's unique sense of place with people for their understanding and enjoyment-recognizing that the legacy of the past is the foundation for a sustainable future.

## **MANDATE**

The Western Development Museum Act [Section 11] specifies that:

The Board shall endeavour:

- (a) to procure by gift, donation, devise, bequest or loan wherever possible, and by purchase where necessary and desirable, tools, machinery, implements, engines, devices and other goods and chattels of historical value and importance connected with the economic and cultural development of western Canada;
- (b) to collect, arrange, catalogue, recondition, preserve and exhibit to the public, the tools, machinery, implements, engines, devices and other goods and chattels referred to in clause (a);
- (c) to stimulate interest in the history of the economic and cultural development of western Canada;
- (d) to co-operate with organizations having similar objects. R.S.S. 1978, c.W-12, s.11.

## STATEMENT OF INTENT

The Western Development Museum affirms the United Nations Declaration on the Rights of Indigenous Peoples as the framework for Reconciliation. We commit to engaging in Reconciliation by responding to the Truth and Reconciliation Commission's Calls to Action in our Strategic Plan. In partnership with Saskatchewan's Indigenous communities, we aim to develop more inclusive operations, programming and exhibits for the Museum.

## ORGANIZATIONAL VALUES

Teamwork and Communication

**Loyalty and Commitment** 

**Trust and Respect** 

Honesty and Integrity

Freedom, with Accountability

**Initiative and Creativity** 

## LETTER OF TRANSMITTAL

Honourable Laura Ross Minister of Parks, Culture and Sport Province of Saskatchewan Regina, Saskatchewan, Canada

Dear Minister Ross,

I am writing on behalf of the Board of Directors of the Western Development Museum. It is my pleasure to present to you the Annual Report of the Western Development Museum for the period April 1, 2022 to March 31, 2023.

Respectfully submitted,

Chair, Board of Directors

Western Development Museum

## REPORT FROM THE BOARD CHAIR

his past year, the Board was thrilled to be able to meet in person after months of COVID-19 restrictions. This afforded members the opportunity to tour each of the WDM locations outside of Saskatoon. This gave us valuable insight into both the uniqueness and the challenges that each Museum faces. If you have not yet visited all four locations, this summer would be a perfect time to plan a family visit. We were all encouraged to see an increase in the number of visitors to our Museum and subsequent increased revenues.

After months of patiently waiting, we are so happy to have our volunteers back at the Museum. Perhaps I am biased, but I think we have some of the absolutely best volunteers. Thank you, thank you, thank you for all that you do to support and enrich our Museum experiences for guests.

In 2022, we were also pleased to welcome a new board member in the person of Anita Fuller. She brings a skill set that is complementary to other members of the team. Welcome aboard Anita!

During 2022, the Board focused on the finalization of a Risk Management Framework and related plan. These Risk tools will be used to guide all Board decisions. The tools focus on the sustainability of the Museum through increasing WDM self-generated revenue, increasing online content, and developing a modernized marketing strategy and social media plan. We were pleased to adopt a new Museum Organizational Structure which will better allow the Museum to make progress in the sustainability direction.

On October 11, 2022, I was honoured to participate in the grand opening of the Wapaha Ska Oyate: Living Our Culture,

Sharing our Community at Pion-Era, 1955 - 69 exhibit, at the WDM Saskatoon. My participation in the Grand Entry was a very moving and meaningful personal experience. The exhibit was the culmination of many years of planning, work and cooperation between members of the Whitecap Dakota First Nation and the WDM. The Wapaha Ska Oyate exhibit demonstrates the cooperation, but also the challenges, Whitecap Dakota First Nation members faced over the 15-year period of Pion-Era participation. Today, as we all try to comprehend the nature and extent of past injustices towards our Indigenous neighbours, I would highly encourage you to take time to view this new exhibit.

I would also like to thank the Government of Saskatchewan and the Honourable Laura Ross, Minister of Parks, Culture and Sport, for the ongoing support we receive. The WDM also received support from the Department of Canadian Heritage and Prairies Canada for various projects this past year and we are grateful for their support.

I believe that the WDM has an exciting path before us. We await the surprises that 2023 will bring.

Orlanda Drobit

Orlanda Drebit Chair, Board of Directors



## REPORT FROM THE CHIEF EXECUTIVE OFFICER

s I look back over the past year, two words come to mind - change and growth. Both have come with their own set of opportunities and challenges, and both will bring new opportunities and improvements to the WDM.

For the last half of the year, we began reorganizing Corporate Office departments to better engage with, and serve, our communities. We launched a training program to support and improve supervisory skills for staff and partnered with TSASK (Technical Safety Authority of Saskatchewan) to continue the antique steam program in the province. Risk management was also an important focus. Both a Risk Management Framework and Risk Management Plan were completed.

This has also been a year of growth. Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 opened in October 2022. We are grateful to Whitecap Dakota First Nation for the teachings that resulted from this partnership. This exhibit expresses the spirit of Reconciliation and when the exhibit opened, Whitecap Dakota First Nation honoured us with a Grand Entry which included choosing and playing an honour song for the exhibit.

Creating a Community Engagement Department was one of our biggest changes this year. We combined our education, marketing and fundraising departments into a single department. This change has allowed us to add a new position - Volunteer Engagement Manager. Volunteers are so important to the WDM and I am pleased we are able provide more focus on recruiting and supporting volunteers throughout the WDM with this new role. Thank you to all our volunteers for all you do for the WDM. Your support is really appreciated.

I would like to thank the Board of Directors and staff for their ongoing support and dedication to the WDM. I am fortunate to be working with a great team of people who believe that the WDM can make a difference in the lives of those we serve.

I am very thankful for the ongoing support from the Province of Saskatchewan, Minister Laura Ross, and the staff in the Ministry of Parks, Culture and Sport. I would also like to thank the Government of Canada for the support we have received through the Canada Community Revitalization Fund (CCRF), the Tourism Relief Fund and the Museum Assistance Program - Digital Access to Heritage. The City of Saskatoon also provided additional support to the WDM Saskatoon through their Cultural Capital Grant program.

The coming year will continue to be one of growth as we settle into the changes started in 2023. I am excited about the future of the WDM and am looking forward to the year ahead.

Respectfully submitted.



Joan Kanigan
Chief Executive Officer



## INCLUSION AT THE WDM

epresentation is important to feeling part of a community. As a place where, "everyone belongs and histories matter," the WDM is working to feature more stories of Saskatchewan people through exhibits like Wapaha Ska Oyate: Living Our Culture, Sharing our Community at Pion-Era, 1955 - 69 which was co-curated with Whitecap Dakota First Nation. Another way is through events like the WDM Yorkton's Heritage Day presentation "Black in Saskatchewan" or the WDM Saskatoon's program partnership with Black Lives Matter YXE, the Saskatchewan African Canadian Heritage Museum and CBC's Black on the Prairies project.

On October 11, 2022, the Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 exhibit opened at the WDM Saskatoon. A first in Boomtown Street was a traditional Grand Entry guided by Sheldon Buffalo of Whitecap Dakota First Nation and led by His Honour the Honourable Russ Mirasty, Lieutenant Governor of Saskatchewan, the Honourable Donna Mirasty, the Honourable Laura Ross, Minister of Parks, Culture and Sport, Chief Darcy Bear, Chief of Whitecap Dakota First Nation, Chief Mark Arcand, Saskatoon Tribal Council Chief, Mayor Charlie Clark and Orlanda Drebit, WDM Board Chair. The Grand Entry came in to the songs of singers from Wahpeton Dakota Nation. Invited guests included Whitecap Dakota First Nation Councillors Dwayne Eagle and Frank Royal, the Elders' group who worked on the project, community and family members from Whitecap and WDM members. The exhibit shares the story of the Whitecap community's participation in Pion-Era in the 1950s and 1960s, highlighting their unique contributions to the WDM and their unbroken connection to Saskatoon.

The exhibit features artifacts from the community and archival photographs from the WDM Collection, Provincial Archives of Saskatchewan, City of Saskatoon Archives, Saskatchewan History and Folklore Society, Western Producer Archives and personal collections. Community Elders worked for several years to identify the people in the photographs. The Late Senator Melvin Littlecrow was even able to identity horses, dogs and oxen in the photos. We have learned so much about our shared history and are delighted to share with the public in this new co-curated exhibit

The WDM took important steps towards meeting our goals with regards to Truth and Reconciliation. In February 2022, Gloria Lee of Leading Mountain Consulting was contracted to oversee the WDM's Truth and Reconciliation program including development of a five year strategic plan for the program. Tara Arcand joined the WDM on March 13, 2023, as Indigenous Community Engagement Coordinator helping the WDM build and strengthen relationships and partnerships with Indigenous communities.

The 2SLGBTQ+ Oral History Project, generously jointly funded by the Community Initiatives Fund (CIF) was completed. Researcher Samantha Black conducted 12 oral history interviews with senior members of 2SLGBTQ+ communities across the prairie region, twice the number originally planned due to participant interest. The material is being catalogued and outputs like a website and Museum installation are being planned. By reclaiming institutional space for 2SLGBTQ+ voices, these projects are positive steps towards building trust, healing and inspiration.

"I OPENED UP *Sparks* and what did you see...a story about black railway porters. I was thrilled to see myself reflected in the wom. You're going in the right direction so keep up the good work!"

Dr. Barbara McNeil, volunteer with the Saskatchewan African Canadian Heritage Museum, May 2022



## VISITORS

aking connections is a big part of what the WDM does. Our visitors come to connect with the past and with others and to create memories. For one small group of visitors to the WDM Yorkton's Heritage Day event on February 19, 2023, they were able to connect their grandchildren with the stories in the "Black in Saskatchewan" presentation. They spoke with members of the Yorkton Genealogy Society, who were part of the event, to learn how to search for information on their Black ancestry. The visitors were passing through on their way back home to Winnipeg and told us,

"We were stopping in Yorkton for a break and had a choice between visiting the Museum, going swimming or going to the movies. All three of us voted to go to the Museum. We're really glad we chose the Museum."

We're so happy we could help them make that connection.

The WDM saw an increase in the number of visitors able to connect with us in-person after the uncertainty of the past few years due to the COVID-19 pandemic. The return of programs such as Heritage Day at the WDMs Moose Jaw, Saskatoon and Yorkton and the addition of new events like the National Indigenous People's Day Traditional Pow Wow at the WDM North Battleford and the WDM Saskatoon's Pop In and Play program, were great opportunities for visitors to re-connect with the WDM. While in-person visitation is not back to prepandemic levels, there was a steady increase into early 2023.

Thanks to Variety – the Children's Charity of Alberta, each WDM has a sensory backpack to loan that contains items that provide comfort to children with autism. Darylan from Battlefords Concern for Youth told us about the work she had been doing with one youth who was able to enjoy their visit thanks to the sensory backpack and kindness of WDM

North Battleford staff,

"When the youth picked their item (from the backpack), we were able to enjoy a quiet walk through the Museum with minimal distractions.... Every youth has different experiences, but our trip to the Museum was very telling. I'm glad we were able to go into a safe environment for them to expand their education beyond the pages of books."

Visitors continued to connect with the WDM through virtual programs. The Virtual Coffee Club, started in 2021, has a group of regular attendees who join us from around Saskatchewan.

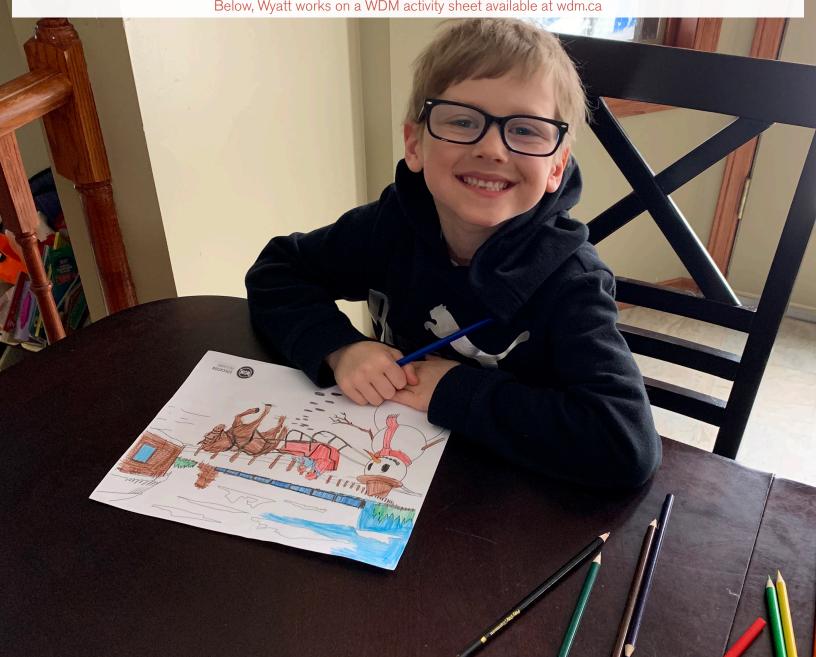
Through social media, the WDM connected with 2,441 Twitter followers, 2,188 Instagram followers and has over 13,000 likes across our five Facebook accounts. We received positive reviews through social media as well as TripAdvisor where all WDM locations averaged 4.5 out of 5 stars. We are grateful to our supporters who connect with us in-person and online, sharing their comments to help us improve the visitor experience.

ATTENDANCE FROM APRIL 1, 2022 - MARCH 31, 2023						
30,528	MOOSE JAW	3,78	S YORKTON			
26,185	NORTH Battleford	CLOSED				
122,629	SASKATOON	3,58	3 VIRTUAL			
186,710 TOTAL						
TOTAL VISITS TO WDM.CA FROM APRIL 1, 2022 - MARCH 31, 2023						
173,020	128,		409,793 PAGE VIEWS			

## "I HAVE A BUNCH OF FAVOURITE PARTS ABOUT THE WDM! MY VERY FAVOURITE IS THE LITTLE CAR WITH THE HORSES THAT RUN, AND THE CAR MOVES, AND YOU CAN HEAR THE HORSES GOING BECAUSE IT'S LIKE IT'S REAL LIFE ON THAT RIDE. AND MY MOST FAVOURITE IS THE COMBINE WITH THE FARMER SONG THAT PLAYS"

Wyatt Stus, Age 6, of Saskatoon when asked about his favourite thing at the WDM Saskatoon.

Below, Wyatt works on a WDM activity sheet available at wdm.ca



## SUPPORTERS

ince the early days of the WDM, the Museum has benefitted from the support of a variety of individuals and organizations – both financial and in-kind. This community support is used for everything from programs and exhibits to Museum upkeep. The WDM is extremely grateful for this support.

The WDM wishes to acknowledge the Government of Saskatchewan, Ministry of Parks, Culture and Sport, who continues to provide approximately 70% of our required operating funds. We also wish to recognize and thank the following for their financial support in 2022 - 2023:

#### Canadian Heritage:

- Museums Assistance Program (Exhibition Circulation Fund)
   For the Refuge Canada traveling exhibit in North Battleford.
- Canada Cultural Spaces Fund Making Cultural Spaces Safe - Funds for the purchase of live streaming equipment and improved Wi-Fi access for all locations as well as touchless washrooms at the WDM Yorkton and Corporate Office.
- Canada Cultural Spaces Fund Boomtown Street accessibility project.
- Museums Assistance Program (Digital Access to Heritage)
   For development of a digital strategy and digital asset management plan.
- Young Canada Works To hire summer students.
- Young Canada Works Building Careers in Heritage To hire a Collections Department intern.

#### Prairies Canada:

- Tourism Relief Fund for the Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 exhibit and WDM Reconciliation work.
- Canada Community Revitalization Fund Boomtown Street accessibility project.

#### Service Canada:

- Canada Summer Jobs Funds to hire summer students.
- Ministry of Parks, Culture and Sport Provincial grant allocation.
- Supplemental funding for virtual programming, live streaming equipment and enhanced Wi-Fi.

#### City of Saskatoon:

- Culture Grant
- Capital Grant For the accessible washroom project at the WDM Saskatoon.

Moose Jaw, Saskatoon and Yorkton City Councils, and the Ministry of SaskBuilds and Procurement - For support through the lease of land for the WDM locations.

Canada Infrastructure Program Project - For accessible washrooms at the WDM Saskatoon.

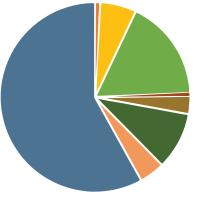
Community Initiatives Fund – To support the 2SLGBTQ project.

Thanks to the generous support of BMO Financial Group, in 2022 all WDM locations offered two free admission days on June 11 and September 17. BMO Day at the WDM is part of a three-year sponsorship agreement with BMO Financial Group to provide two free admission days per year.

Fundraising initiatives like the WDM North Battleford's Light Up The Village event continue to be popular. From December 1, 2022 - January 7, 2023, visitors could drive through the Heritage Farm and Village as it was adorned with festive lights for the holiday season. This past year, 5,542 visitors took in the light show with over \$29,000 raised.

The WDM is fortunate to have members, volunteers and community supporters who make regular donations, and staff who make donations to the WDM on each paycheque. We are truly grateful to everyone who supports us in many different ways. Thank you!





1. WDM Family Campaign \$5,863.00 \$39,932.77 2. Individuals 3. Membership & Gifts \$111,923.45 \$3,130.00 4. Memorial Gifts \$20,150.00 5. Bequests \$63,487.58 6. Sponsorships 7. Community & Volunteer Groups \$28,155.25 8. Grants & Foundations \$536,776.94

TOTAL \$809,418.99

## **MEMBERS**

n 2022, the WDM surveyed members providing us with information on why people purchase memberships, what the WDM can do to improve our program and how COVID-19 impacted our members and their reasons for visiting. We received a lot of excellent feedback. It is interesting to see why people choose to become a WDM member. Reasons range from supporting heritage preservation to creating and maintaining traditions. Here are a few of our favourite survey responses:

First, I was a volunteer. I wanted something to do (retired) and the WDM interested me. As I participated in volunteering activities, I came to realize the value of the WDM to the community. The WDM is something I want to embrace so I became a member.

#### Richard Whattam, Dundurn

[The] WDM has always been a family favourite. When my parents would come to visit it was always on our list. My daughter and I carry on the tradition.

#### Kathy Naharney, Hafford

I am interested in history and the preservation of historic materials. I get a membership to support the WDM and only get to visit once or twice a year.

#### Larry Hovdestad, Lemberg

We initially became members when my husband was a stay-athome parent to two pre-school aged kids. We have continued to be members because we value the WDM's enrichment of the community.

Reche Mckeague, Saskatoon

My son absolutely loves going to Saskatoon WDM and my daughter says the North Battleford WDM is the best museum in the world.

#### Kim Newsham, Regina

No matter what the reason, we are grateful to our members for their continuing support. Member funds support projects and activities throughout the WDM.

Members receive the WDM newsletter, *Sparks*, which is mailed to them four times per year. In recent years, *Sparks* content and presentation has been updated to include more artifact features, volunteer interviews and profiles of interesting Saskatchewan people.

Benefits to members include free admission to all WDM locations, and to selected WDM and non-WDM events. Members receive discounts in Museum gift shops, the WDM Saskatoon's Boomtown Café and on registration fees for WDM workshops and camps.

## Did you know...

WDM members come from 120 Saskatchewan communities as well as from four communities in Alberta, three in British Columbia, one in Ontario and one in Texas.



## **VOLUNTEERS**

he WDM is fortunate that many folks seek us out as a place to volunteer because of an interest in Saskatchewan history, as a way to meet new people or because they have a skill they think the WDM could use. Some hear about us through friends and family. In the 1970s, Elaine and Louis Lahosky occasionally volunteered at the WDM whenever Elaine's uncle Ernest Benfield, a member of the Yorkton Theshermen's Club (YTC), would call on them for extra help. This turned into something permanent when, in the early 1980s, Elaine and Louis joined the YTC which is a club affiliated with the WDM Yorkton. They've been volunteering ever since. Volunteering for a variety of activities such as the July 1 Picnic and the Threshermen's Show and Seniors' Festival, Elaine and Louis enjoy helping the WDM while enriching their own lives. Elaine commented on their WDM volunteer experience,

"It's the camaraderie of being with others who have similar interests. It's not just the volunteering but the friends you make."

Thanks to volunteers like Elaine and Louis for being part of our WDM community.

Volunteers saw positive change over the past three years as the WDM made a number of improvements to the volunteer program. In 2021 - 2022, volunteer management software was introduced and new volunteer orientation training was rolled out. Through 2022 - 2023, volunteer reorientation continued as more volunteers felt comfortable returning to the Museum as the risk of COVID-19 diminished. There were also more opportunities for volunteers as events that had been cancelled for the past few years gradually returned.

Volunteers helped with various activities including the return of the WDM North Battleford's Museum Days school program on June 9 - 10, 2022, with the Back To The Farm event on July 30, 2022 at the WDM Yorkton, and with Christmas school programs at the WDMs Moose Jaw and Saskatoon. Some volunteers continued with virtual volunteer projects started during the COVID-19 pandemic.

An exciting change signifying the importance of volunteers was the creation of a Volunteer Engagement Manager to provide improved oversight of the volunteer program. In December 2022, it was announced that Kristine Flynn would take on this role starting in spring 2023. This role is part of the newly created Community Engagement Department. Other changes to volunteer management saw the retirement of the WDM Saskatoon's long-time Volunteer Coordinator, Brenda Mundell, and the hiring of Ally Forand as Volunteer Engagement Assistant in March 2023. Volunteer management staff at the WDMs Yorkton and North Battleford also changed. Jennifer Bayer was hired as Programs and Volunteer Coordinator at the WDM Yorkton in October 2022 while Heather O'Neill started in the role of Programs and Volunteer Coordinator at the WDM North Battleford in February 2023.

HOURS CONTRIBUTED BY WDM VOLUNTEERS FROM APRIL 1, 2022 - MARCH 31, 2023						
	HOURS	<b>ACTIVE VOLUNTEERS</b>	TOTAL VOLUNTEERS			
CORPORATE OFFICE	467	9	9			
MOOSE JAW	1,083	68	90			
NORTH BATTLEFORD	3,921	99	186			
SASKATOON	7,931	164	346			
YORKTON	1,072	73	125			
TOTAL	14,474	413	756			

Note: As programs and volunteers returned following the COVID-19 pandemic, the number of volunteers cannot be accounted for only through hours given. These statistics show hours given by those able to volunteer in 2022 - 2023 as well as noting individuals who are committed to the WDM even though they did not contribute volunteer hours during this time



EVEN WHEN IN-PERSON VOLUNTEERING WAS PAUSED DURING THE PANDEMIC, WDM VOLUNTEERS KEPT IN TOUCH, CHECKED IN ON HAPPENINGS AT THE MUSEUM AND ON HOW STAFF WERE DOING. SOME EVEN BRAVELY TACKLED THE NEW CHALLENGES THAT CAME WITH VIRTUAL VOLUNTEERING. AND IN ALMOST EVERY EMAIL AND PHONE CALL, THEY TOLD ME HOW THEY COULDN'T WAIT TO BE BACK IN THE MUSEUM. THANK YOU TO ALL WDM VOLUNTEERS FOR INSPIRING US WITH YOUR PASSION AND DEDICATION TO SHARING SASKATCHEWAN'S HISTORIES WITH THE WORLD.

Kristine Flynn, Programs and Volunteer Administration, April 25, 2022



A Saskatchewan where everyone belongs and histories matter.

VOLUNTEERS PREPARE TO TAKE PART IN THE YORKTON EXHIBITION PARADE, JULY 9, 2022

(L-R) ELAINE LAHOSKY, MATT WEBER AND LOUIS LAHOSKY

## **CURATORIAL**

hen people save clothing, these are often items that represent special events like a wedding or graduation with day-to-day clothing being consigned to a donation or garbage bin. As a result, the WDM often receives offers of wedding dresses, uniforms and other special occasion garments. But being able to collect clothing that reflects everyday Saskatchewan life is important too.

Acquired in 2022, WDM-2022-S-2 is an early 20th century (c. 1917) women's nightgown designed for breastfeeding. Nursing artifacts are underrepresented in the Collection. This acquisition helps us reflect on histories of parenting and motherhood, experiences that remain relatable today

Nursing Nightgown, WDM+2022+S+2 and to grow our collections in Saskatchewan women's history. This nightgown is believed to have belonged to Jeannie Appleby who immigrated to the Estevan area in 1910 from Aberdeen, Scotland.

artifacts Two representing immigration early Ukrainian to Saskatchewan were also accessioned - a birth certificate and passport from the Bukovina region of present-day Ukraine. These artifacts illustrate the types of identification and transit documents required to enter Canada in the first decade of the 20th century. After landing in Canada, the family they belonged to settled near Insinger.

In June 2022, staff from the Canadian Conservation Institute (CCI) conducted an in-person facilities assessment of the Corporate Office. Artifact storage, exhibit conditions, security and fire prevention measures, environment, lighting and pest control procedures were reviewed. A facilities inspection report was received in February 2023 that will support future planning to improve the care and safety of the artifact Collection.

Two photographic digitization projects were undertaken. The first is a collection of images related to the Lewchuk family of Canora. The WDM connected with Lewchuk family members to identify people and places in the images. N.P. Lewchuk was a magician and showman who, with his family, travelled through the prairies putting on shows, especially in Ukrainian communities. Among their many creative pursuits, Lewchuk and his son Orest built "Lesia," a well-known statue of a Ukrainian woman in traditional attire greeting visitors to Canora. A second digitization project was undertaken with the assistance of the Digital Research Centre (DRC) at the University of Saskatchewan, funded by a Social Sciences and Humanities Research Council of Canada Partnership Development Grant for "Building London with Canadian Resources: An Immersive History for Learning the Limits of the Earth's Carrying Capacity," a project on which the WDM is a partner. The DRC supported the digitization of approximately 700 of the WDM's library photographs depicting early agricultural life and settlement in Saskatchewan. The photographs will be used in an immersive virtual experience to be developed in 2024, as well as for future WDM research. exhibits, publications and education programs. The WDM is grateful to the Lewchuk family and the University of Saskatchewan for their work on these projects.

NO 237 FOAM LAKE

# CANDIES SOUVENIRS OF ANITON

From the Lewchuk Negatives Collection, a photo of Mary Tkatch working a souvenir booth for the Lewchuk Midway in Foam Lake, c. 1950 (WDM-2006-Y-243) PRIZE PAR

In early 2023, the Potentially Hazardous Materials in the WDM Collection resource was approved. This extensive document lists potential hazards in the WDM Collection and provides examples from the Collection to help staff identify potential hazards and work safely with artifacts. In the coming year, the document will be released to all staff and training will be delivered.

Two planned deaccession projects continued as set out in the Collections Development Plan. The Board of Directors approved the deaccession of 21 vehicles manufactured in the 1920s. This decision was based on comprehensive assessments to identify both significant vehicles and those that are less relevant to Saskatchewan. Assessment of the remaining 1920s vehicles continues with more deaccessioning anticipated in the future. The WDM received funding from Young Canada Works to hire a Curatorial Assistant intern. This was a project-based internship, focused on assessing artifact furniture at the WDM's Corporate Office with the goal of identifying and recommending artifacts for deaccessioning. Over 500 artifacts were assessed, improving our understanding of the furniture collection. While deaccessioning can be a challenging process, doing so helps refine the Collection so that resources are better managed and directed towards the most significant artifacts in Saskatchewan history.

May is Jewish Heritage Month in Canada, and in recognition of this we installed a showcase display of objects relating to Jewish holidays in partnership with Congregation Agudas Israel in Saskatoon. The showcase explained several important Jewish holidays and used images and ritual objects to highlight how these holidays are observed. The showcase ran at the WDM Saskatoon from April 26 - June 14, 2022.

Dozens of blogs and social media posts were produced, along with a new virtual exhibit. To assist the Curatorial Associate in producing these pieces, a Content Specialist position was added to the Department. This position also took over production of the *Sparks* newsletter and Annual Report.

On the WDM Museum Stories blog, visitors could find stories highlighting the province's diverse history with artifacts and histories on topics ranging from behind-the-scenes videos of the development of the Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 exhibit, to celebrating 50 years of Boomtown Street at the WDM Saskatoon, to the interesting lives and contributions of Saskatchewan women like Marvel Houston and Sylvia Fedoruk. Staff gave several public talks and presentations, including to the Museums Association of Saskatchewan Annual Conference.

In February 2023, we launched a new virtual version of *Our Collective Threads: Saskatchewan People in Canada*, a traveling exhibit originally curated to mark Canada 150 in 2017. All of these offerings, whether they are virtual or in the Museum, help advance our Vision: A Saskatchewan Where Everyone Belongs and Histories Matter.

## Did you know...

The Curatorial Department answered 218 public inquiries this year.



## **EDUCATION**

n the school program, A Christmas Long Ago, students experience rural settler life and traditions in 1910-era Saskatchewan through a story and hands-on activities. This program has been a staple at the WDM Saskatoon since 1992 and the WDM Moose Jaw since 2017. Teacher Marissa Tofin from Bishop Filevich Ukrainian Bilingual School brought her Grade 1 class to the WDM Saskatoon in December 2022. About half of her students are newcomers from Ukraine. She shared her story:

"There's no better way to teach our students than to use programs and resources with real-life Saskatchewan connections. A Christmas Long Ago is one of them! The students are so engaged during the story time and absolutely love finding the old artifacts in the room. This year was particularly special. I asked one of our parents to help translate the story (in Ukrainian) to help encourage inclusivity for our newcomers. All my students could now understand the story, both verbally and pictorially, which made the story even more engaging! The smiles on their faces along with all their questions definitely made this trip one to remember!"

Many small in-person programs returned following the pandemic hiatus. Large school and public programs like the Grade 4 Harvest Program and public summer shows did not take place due to uncertainty about volunteer and staff capacity. Smaller one-day events were held such as the WDM Yorkton's Back To The Farm and History in Motion in North Battleford.

Introduction to Blacksmithing Courses returned at the Corporate Office from December 2022 - March 2023. Veteran instructors Rick Dixon, Murray Stachura and Mont Wilkins guided students through instruction and hands-on learning.

To support virtual programs, Dave Nagy was hired on a one-year term as Programs Digital Content Coordinator. Virtual Coffee Club presentations took place via Zoom. While this program was usually led by WDM staff, we also welcomed guest presenters. Carol LaFayette-Boyd of the Saskatchewan African Canadian Heritage Museum joined WDM Curatorial Associate Kaiti Hannah for the presentation "Railway Porters in Saskatchewan." Chief Curator Dr. Elizabeth Scott and Whitecap Dakota First Nation Councillor Frank Royal presented about the Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 project. When program attendees wanted to learn about Treaties, we invited Sheldon Krasowski from the Office of the Treaty Commissioner to present on "The Spirit and Intent of Treaties 1 through 7." Erika Faith of Saskatoon told us,

"Wow - This line-up of events looks fantastic; and I've just signed up for all of them! Thank you so much for including conversations about the Treaties and Indigenous perspectives on Pion-Era; this is indeed how we practice 'Truth and Reconciliation' by holding space to listen to the voices that were previously excluded from these conversations. Thank you for taking a leadership role in this regard; I really appreciate it!"

WE ARE MEMBERS AND DROVE DOWN FROM SASKATOON FOR THE MODEL TRAIN SHOW AND I WANTED TO SAY HOW GREAT OF A TIME WE HAD. . . .I KNOW IT'S A LOT OF VOLUNTEER TIME AND PROBABLY NOT A LOT OF BUDGET SO I WANTED TO SAY THANK YOU AND LET YOU KNOW THAT IT'S APPRECIATED.

Zach MacGregor in an email to the WDM Moose Jaw about the Thunder Creek Model Train Show, March 20, 2023



## **EXHIBITS**

eveloping new exhibits can be a long process, often taking several years to go from the initial research stage through to design and fabrication. In Fall 2022, the Exhibits team had the satisfaction of completing one such project. Wapaha Ska Oyate: Living Our Culture, Sharing Our Community at Pion-Era, 1955 - 69 opened on October 11, 2022 at the WDM Saskatoon. The exhibit explores historical photographs and oral histories of Whitecap Dakota First Nation participation at the WDM Saskatoon's Pion-Era from 1955 - 1969.

While one exhibit was completed, work was already underway for the future. The WDM worked with interpretive design contractors to develop Phase 1 of a new Snowbirds Gallery for the WDM Moose Jaw. This is another long-term project that will require a capital campaign.

Equally important as producing new exhibits is reviewing and maintaining existing exhibits in our galleries and outdoor display areas. Much time is spent repairing exhibit structures, maintaining audio-visual and mechanical systems, cleaning and repainting. An interesting exhibit maintenance project was the interactive Bennett Buggy in the *A Saskatchewan Story* exhibit at the WDM Saskatoon which, after 18 years of operation, required a mechanical overhaul. We are pleased to report that visitors are happily bumping along in it once again.

Like new exhibits, refurbishment projects can be large scale and require extensive planning. In 2019, the WDM consulted stakeholders to create recommendations to improve the physical accessibility of the WDM Saskatoon's Boomtown Street. We are grateful for funding received through the Government of Canada programs, PrairiesCan and Canada Heritage Cultural Spaces to make these modifications. The project removes barriers, adds ramps and safety features to

ensure that all our visitors can fully participate in the WDM experience. As we review, renovate and refurbish exhibits, we will continue to strive to make our spaces as inclusive as possible and to address historical omissions.

In addition to in-house projects, the Exhibits team brings exhibits from other institutions to the WDM for the enjoyment and education of visitors. *Refuge Canada* from the Canadian Museum of Immigration at Pier 21 was presented at the WDM North Battleford from June - August 2022. This exhibit examines the experiences of refugees from the start of the 20th century to the present, exploring themes of fear, displacement, refuge and life in Canada.

Hiding in Plain Sight: Discovering the Métis Nation in the Archival Records of Library and Archives Canada (LAC) was on display at the WDM North Battleford from September 2022 - March 2023. This photo-based exhibit explains that, while there are known portraits of Métis leaders and politicians, images depicting Métis citizens are more difficult to find. This work is complicated by the out-of-date archival descriptions that often accompany the photos. Since many of the descriptions were written over a century ago from a colonial perspective, their stories were at risk of being lost.

## Did you know...

Boomtown Street has almost 183 m (600 feet) of wooden sidewalk. Plank sidewalks were common in Saskatchewan towns in the early 1900s. They helped keep people from tracking mud from the streets into shops and they made it possible to clear snow

## THIS MUSEUM IS HUGE AND HAS AN AMAZING COLLECTION OF CARS, TRUCKS, TRAINS, PLANES, THE SNOWBIRDS. IT'S INCREDIBLE THAT MOOSE JAW HAS SOMETHING LIKE THIS.

Chris D., Spruce Grove, Alberta, posted on TripAdvisor, January 21, 2023



## COMMUNITY

s a museum, the WDM has the opportunity to engage with our community in many ways – through hosting partner events, taking part in activities in the community or by connecting virtually. It's exciting to see the many ways we can be part of the community.

On June 14, 2022, the WDM was pleased to co-host the 4th annual Spark Your Pride conference at the WDM Saskatoon, a collaboration with the Saskatoon 2SLGBTQ+ community. The event returned to in-person for the first time since 2019 while expanding its reach by being available virtually as well. There were a variety of presentations aimed at bringing Saskatchewan's queer community, families and allies together. One attendee, Andre Sarauer, reminded us of the power of connection.

"I just wanted to thank all of you for hosting this event. Even without the workshops, the speakers, I would've enjoyed going. As a young queer and trans person, being able to see so many elders of my community was so meaningful...I am filled with joy to be able to have connected with Saskatoon's 2SLGBTQIA+community and history."

In the community, the WDM Moose Jaw continues the tradition of raising the Pride flag outside the Museum during Pride Week. Staff from the WDM's Moose Jaw, Saskatoon and Yorkton participated in Pride parades in their communities.

Kanaweyimik Child & Family Services, Inc., returned to the WDM North Battleford offering their tipi village teachings throughout the summer. We also worked together to host a National Indigenous People's Day Traditional Pow Wow on June 21, 2022. This is an example of how, by working together, we can provide learning opportunities while giving a voice to communities that are not always heard.

Other community partnerships included Black Lives Matter YXE as part of the WDM Saskatoon's Pop In and Play program on August 15, 2022 and February 21, 2023. The WDM Saskatoon came alive from September 9 - 12, 2022 with the return of Métis Cultural Days, a partnership with the Central Urban Métis Federation Inc. Heritage Day events in Moose Jaw, Saskatoon and Yorkton invited community partners to join us in our Museum, enriching the visitor experience.

In the community, the WDM attended Meet-A-Machine in North Battleford, taking along our hands-on fire truck, while the horse-drawn school bus made an appearance at Truck-Tastic in Saskatoon. Both events gave the public a chance to get a closer look at WDM Operating Collection artifacts. The WDM Yorkton made their annual visit to the Yorkton & District Nursing Home for their parade and to demonstrate ice cream making. WDM Moose Jaw staff were in the community throughout the year at events like Moose Jaw Sidewalk Days and the Family Carnival at 15 Wing Moose Jaw.

An example of sharing the Collection with the community outside the Museum is the loan of five birchbark bitings by Saskatchewan artist Angelique Merasty. These were loaned to the Remai Modern in Saskatoon for its exhibit *In the Middle of Everywhere: Artists on the Great Plains* from May 2022 - March 2023.



## **COMMERCIAL SERVICES**

hat a great place to celebrate 50 years!" Alina Hnatiuk of Saskatoon couldn't believe it when her family threw a surprise 50th wedding anniversary party for Alina and her husband Alex at the WDM Saskatoon on October 7, 2022. Thinking that she was meeting her son's family for supper, Alina and Alex were taken to the balcony overlooking Boomtown Street where 50 guests surprised them. Even more fitting was that the Hnatiuks were celebrating on Boomtown Street which also turned 50 in 2022. Alina's daughter-in-law, Christina Hnatiuk, made the arrangements,

"I chose the WDM because it seemed like a really fitting setting for a 50th wedding anniversary. I love that it overlooked Boomtown, which is so unique for an event like this. It was the perfect size for our event and I knew the food and service would be excellent!"

Thanks to the Hnatiuks and all of the guests who choose to make the WDM part of their lives and memories.

WDM Commercial Services includes gift shop and facility rentals at all locations and the WDM Saskatoon's catering services and the Boomtown Cafe. In 2022 - 2023, the WDM North Battleford changed its catering model, allowing event organizers to select their own caterers who have the option to rent the kitchen facilities at the Museum.

More special events returned to the WDM as people became comfortable gathering after the uncertainty of the past few

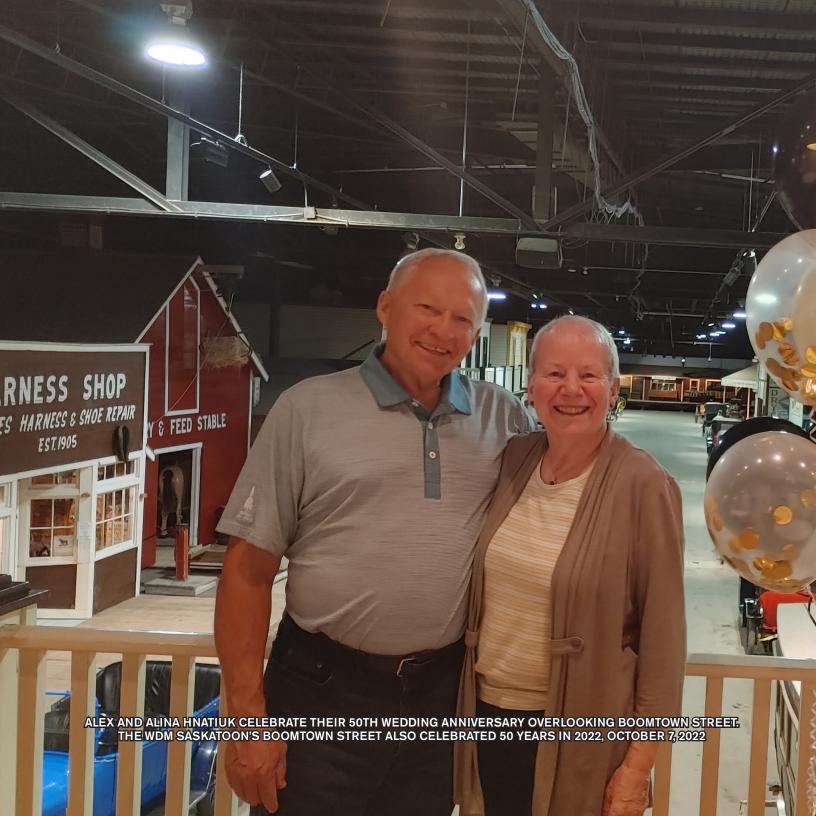
years due to COVID-19. People were excited to return to in-person events that allowed them to meet and learn from each other or to gather and celebrate. A number of our regular clients returned to hold workshops and meetings in our facilities. Celebratory events were held such as the North Battleford Comprehensive High School 1971 - 1982 class reunion, the graduation ceremony for Dream Builders High School in Yorkton, the 60+ Hockey Hall of Fame in Saskatoon and the Canadian Forces Snowbirds 50th anniversary celebration in Moose Jaw. Partnership events like Brickspo at the WDM Moose Jaw and the Festival of Trees at the WDMs North Battleford and Saskatoon also took place.

The return of visitors also meant that gift shop revenues continued to rebound. Through the spring and summer of 2022, sales increased between 40% - 60% across the four gift shops compared to the same period in 2021. The gift shops carry a variety of Saskatchewan-made items including handcrafted giftware pieces, food and books by local authors. Retro toys and novelty items also remained popular with Museum visitors as well as those who came to the gift shops specifically seeking those products.

The Boomtown Café remains a busy and popular place for home-style meals. The Café enjoys a loyal customer base who supports and promotes the Café. Thanks to the resumption of normal business, the Café saw an increase of 53% in sales in 2022 - 2023.

## "[THE] CAFÉ SERVICE IS FANTASTIC, FOOD ALWAYS WONDERFUL. WE GO JUST BECAUSE THE STAFF ARE ALWAYS FRIENDLY AND SO WONDERFUL TO CHAT WITH."

Members Dwight and Judy Hardy of Saskatoon talking about the Boomtown Café at the WDM Saskatoon



## MANAGEMENT RESPONSIBILITIES

he following financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Management is responsible for the reliability and integrity of the financial statements and the other information contained in this Annual Report.

The Board of Directors is responsible for overseeing the business affairs of the Museum, including management's financial reporting responsibilities, and for reviewing and approving the financial statements and other financial information included in this Annual Report. The Board of Directors meets with management and the Provincial Auditor to discuss matters related to financial processes, systems of control, and compliance with governing authorities.

Management maintains systems of control to ensure that financial transactions are properly approved, are accurately recorded, and result in relevant and reliable financial reports. In establishing systems of control, management weighs the cost of such systems against the anticipated benefits. These

systems of control provide reasonable assurance that the assets are properly safeguarded and controlled, that reliable financial records are maintained, and that the Museum has conducted its financial affairs in accordance with the laws, regulations and policies governing its financial reporting, safeguarding public resources, revenue-raising, spending, borrowing and investing. The Provincial Auditor has audited the Museum's systems of control, compliance with authorities and the Museum's financial statements. Their report to the Members of the Legislative Assembly, stating the scope of their examination and opinion on the financial statements, appears on page 31.

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Joan Kanigan, CEO

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Shaggy Kashif, Interim Director of Finance



September 15, 2023

The Honourable L. Ross Minister of Parks, Culture and Sport Room 315, Legislative Building Regina, SK S4S 0B3

Dear Honourable L. Ross:

Re: Saskatchewan Western Development Museum Financial Statements

We enclose the financial statements of the Saskatchewan Western Development Museum for the year ended March 31, 2023 and our report on these financial statements.

(via Email)

File: 518-24

We issue audited financial statements and other final documents electronically using the Office's secure file-share program. Please whitelist the email account <a href="mailto:saskauditor@auditor.sk.ca">saskauditor@auditor.sk.ca</a> to ensure it is not blocked or sent to junk.

Yours truly,

Tara Clemett, CPA, CA, CISA

Y. Clemett

Provincial Auditor

Enclosure

cc: (via Email)

The Honourable D. Harpauer, Chair, Treasury Board

M. Hendricks, Secretary, Treasury Board

- C. Bayda, Provincial Comptroller, Ministry of Finance
- O. Drebit, Chair, Western Development Museum Board
- J. Kanigan, Chief Executive Officer, Western Development Museum
- S. Kashif, Interim Director of Finance, Western Development Museum

Confidentiality notice: This may contain confidential information exempt from disclosure under *The Provincial Auditor Act*.

We issue final documents (plans and reports) electronically using the Office's secure file-share program. Please whitelist the email account <a href="mailto:saskauditor@auditor.sk.ca">saskauditor@auditor.sk.ca</a> to ensure it is not blocked or sent to junk.

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#### **WESTERN DEVELOPMENT MUSEUM**

**FINANCIAL STATEMENTS** 

For the Year Ended March 31, 2023



#### INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

#### Opinion

We have audited the financial statements of the Western Development Museum, which comprise the statement of financial position as at March 31, 2023, and the statement of operations and accumulated surplus, statement of change 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 Western Development Museum as at March 31, 2023, and the results of its operations, changes in its net financial assets, 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 Western Development Museum 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.

#### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for Treasury Board's approval, 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 Western Development Museum'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 Western Development Museum or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Western Development Museum's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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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 Western Development Museum'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 Western Development Museum'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 Western Development Museum 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 identified during the audit.

Regina, Saskatchewan September 12, 2023 Tara Clemett, CPA, CA, CISA Provincial Auditor

Office of the Provincial Auditor

#### Statement 1

#### Western Development Museum Statement of Financial Position As at March 31

	2023			2022		
FINANCIAL ASSETS			(Restated Note 5)			
Cash	\$	3,550,408	\$	4,111,268		
Accounts receivable (Note 4)		62,581		354,495		
Inventory held for resale (Note 2d)		141,917		148,506		
		3,754,906		4,614,269		
LIABILITIES						
Accounts payable and accrued liabilities		652,975		424,563		
Asset retirement obligation (Note 17)		3,243,190		3,243,190		
Deferred income (Note 16)		131,723		119,486		
		4,027,888		3,787,239		
NET FINANCIAL ASSETS (Statement 4)		(272,982)		827,030		
NON-FINANCIAL ASSETS						
Tangible capital assets (Note 7)		7,402,362		7,196,666		
Inventory held for consumption (Note 2d)		32,576		14,396		
Prepaid expenses		5,021		1,485		
		7,439,959		7,212,547		
ACCUMULATED SURPLUS (Statement 2) (Note 14)	\$	7,166,977	\$	8,039,577		

(see accompanying notes to the financial statements)

Contractual Obligations (Note 10)

## Western Development Museum Statement of Operations and Accumulated Surplus For the Year Ended March 31

	Budget 2023		Actual 2023		Actual 2022	
Revenue:	(Note 13)				(Restated Note 5)	
SELF-GENERATED						
Rentals, concessions, souvenir sales	\$ 1,552,70	0 \$	1,809,941	\$	889,030	
Less: Cost of sales	1,613,21	7	1,774,512		1,142,662	
Gross profit	(60,51	7)	35,429		(253,632)	
Admissions	585,50	0	649,266		486,306	
Donations	90,25	0	193,400		187,924	
Interest	7,00	0	83,220		9,287	
Other income	211,965		320,283		143,286	
TOTAL SELF-GENERATED REVENUE	834,19	8	1,281,598		573,171	
GRANTS						
Province of Saskatchewan - General Revenue Fund (Note 9)	4,181,00	0	4,180,999		4,291,000	
Federal Wage Subsidy (Note 4)	130,00		(126,738)		1,594,796	
Other grants	453,65		549,559		171,147	
TOTAL GRANTS	4,764,65		4,603,820		6,056,943	
TOTAL REVENUE	5,598,85	0	5,885,418		6,630,114	
EXPENSES (Note 6):						
Curatorial Programs	2,130,06	7	1,941,769		1,806,343	
Visitor Services	852,02	7	1,084,109		1,051,640	
Support Programs and Services	4,118,12	9	3,732,140		3,305,317	
TOTAL EXPENSES	\$ 7,100,22	3 \$	6,758,018	\$	6,163,300	
(Deficit) surplus for year	\$ (1,501,37	3) \$	(872,600)	\$	466,814	
ACCUMULATED SURPLUS, beginning of year			8,039,577		7,572,763	
ACCUMULATED SURPLUS, end of year - to Statement 1 (Note 14)		\$	7,166,977	\$	8,039,577	

(See accompanying notes to the financial statements)

## Western Development Museum Statement of Cash Flows For the Year Ended March 31

	2023		2022
Operating Activities		(Re	estated Note 5)
Cash from (used in) operating activities: (Deficit) surplus for the year Add back items not requiring cash:	\$ (872,600)	\$	466,814
Amortization	 820,735 (51,865)		768,957 1,235,771
Changes in non-cash working capital items:  Decrease in accounts receivable and accrued interest Decrease in inventory held for resale Increase (decrease) in accounts payable and accrued liabilities Increase in deferred income Decrease (increase) in inventory held for consumption (Increase) in prepaid expenses	291,914 6,589 228,412 12,237 (18,180) (3,536) 517,436 465,571	=	345,875 30,914 (73,922) 40,316 23,258 (1,191) 365,250 1,601,021
Capital Activities Purchase of tangible capital assets	 (1,026,431) (1,026,431)		(676,551) (676,551)
Investing Activities			
Cash from (used in) investing activities: Proceeds on disposal of investments	<u>-</u>		2,000,000
Net (decrease) increase in cash position Cash, beginning of year	 (560,860) 4,111,268		2,924,470 1,186,798
Cash, end of year	\$ 3,550,408	\$	4,111,268

(see accompanying notes to the financial statements)

### Statement 4

# Western Development Museum Statement of Change in Net Financial Assets For the Year Ended March 31

	Budget 2023	Actual 2023		Actual 2022
	(Note 13)		(R	estated Note 5)
(Deficit) surplus for the year	\$ (1,501,373)	\$ (872,600)	\$	466,814
Amortization of tangible capital assets	750,000	820,735		768,957
Asset retirement obligation	-	-		(3,243,190)
Acquisition of tangible capital assets	(1,017,337)	(1,026,431)		(676,551)
	(267,337)	(205,696)		(3,150,784)
Changes in inventories held for consumption	-	(18,180)		23,258
Changes in prepaid expenses	-	(3,536)		(1,191)
Increase (decrease) in net financial assets	(1,768,710)	(1,100,012)		(2,661,903)
Net financial assets, beginning of year	827,030	827,030		3,488,933
Net financial assets, end of year - to Statement 1	\$ (941,680)	\$ (272,982)	\$	827,030

(see accompanying notes to the financial statements)

### WESTERN DEVELOPMENT MUSEUM NOTES TO THE FINANCIAL STATEMENTS March 31, 2023

### 1. Status

The Western Development Museum Board is continued under *The Western Development Museum Act*. The primary purpose of the Board is to procure objects of historical value and importance to the economic and cultural development of Western Canada and to collect, preserve, restore and exhibit the objects to the public. The Act also established The Western Development Museum Fund, through which all of the Board's financial transactions are conducted.

### 2. Significant Accounting Policies

Pursuant to the standards established by the Public Sector Accounting Board of CPA Canada, the Museum is classified as a "government not-for-profit organization".

### a) Tangible Capital Assets and Amortization

Tangible capital assets costing more than \$1,000 are recorded at cost net of accumulated amortization. Normal maintenance and repairs are expensed as incurred. Tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Office furniture and equipment	10% - 10 years
Computer equipment and software	20% - 5 years
Shop equipment	10% - 10 years
Automotive equipment	10% - 10 years
Buildings	2.5% - 40 years
Land Improvements	4-5% - 20-25 years

### b) Revenue

Revenues are recognized in the period earned. Government transfers are recognized in the period the transfer is authorized and any eligibility criteria are met.

### c) Financial assets and liabilities

The Museum's financial assets and liabilities include cash, short term investments, inventory held for resale, accounts receivable, accounts payable and accrued liabilities and deferred revenue. Cash and investments are recorded at fair value. Inventory held for resale is valued at the lower of cost and net realizable value. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity.

### d) Inventory

Inventory held for resale and inventory held for consumption is valued at the lower of cost and net realizable value as reported in the Statement of Financial Position.

### e) Donated materials and services

The value of donated materials and services is not recorded.

### f) Artifacts

Artifact acquisitions are expensed in the year of purchase. Normal maintenance, restoration and repairs of the Museum's collection of artifacts are expensed as incurred.

### g) Use of estimates

These statements are prepared in conformity with Canadian public-sector accounting standards. These standards require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current operations when identified.

- h) The Museum does not have any re-measurement gains and losses; therefore, a statement of re-measurement gains and losses has not been provided.
- i) Future Accounting Policies

A new Canadian public sector accounting standard is not yet in effect for governments and has not been applied in preparing these financial statements. The Western Development Museum plans to adopt this new standard on the effective date and is currently analyzing the impact this will have on these financial statements.

The following standard will become effective as follows:

- PS 3400 Revenue (effective April 1, 2023), a new standard on how to account for and report on revenue.
- Asset retirement obligations (ARO)

The Western Development Museum recognizes a liability for the estimated future expenses for removal of asbestos in multiple buildings owned by the Museum.

Under the modified retroactive approach, the assumptions used on initial recognition are those as of the date of adoption of the standard. The estimated ARO is recorded as a liability with a corresponding increase to the related asset. The amount capitalized is depreciated on the same basis as the underlying asset. The liability amount is reviewed yearly and may be adjusted for revisions to the estimated cost of the liability, and the increase is recognized in the respective tangible capital asset. The Museum does not utilize discounting in the measurement of AROs. The uncertainty regarding the timing and ultimate amount to settle an ARO makes it unlikely that discounting would significantly improve the measurement of ARO.

### 3. Artifacts

The Museum displays its collection of artifacts at its four branches in Saskatchewan. These locations are North Battleford, Moose Jaw, Saskatoon, and Yorkton. Artifacts are not recognized as tangible capital assets because a reasonable estimate of the future economic benefits associated of such property cannot be made.

Each of the branches tells a Saskatchewan story from a unique perspective. They are: The Story of Agriculture at North Battleford; The History of Transportation at Moose Jaw; Industry and Commerce at Saskatoon; and The Story of People at Yorkton.

The Museum is well known for its collection of agricultural equipment and transportation artifacts that were used in the development of Saskatchewan. In addition, the collection contains domestic and commercial artifacts, clothing and textiles, and a wide variety of artifacts relating to life in Saskatchewan. A portion of the collection is used for demonstration of farm technology, pioneer skills and crafts.

### 4. Accounts Receivable

	2023	2022
Federal Wage Subsidy	\$ -	\$294,250
Trade Accounts Receivable	56,384	53,125
GST Receivable	6,197	7,120
	\$62,581	\$354,495

Of the trade accounts receivable balance, approximately \$13,785 is over 90 days. The Museum expects to collect this balance; therefore, no provision was recorded in an allowance account.

During 2021/22, the Museum recorded revenue and accounts receivable of \$294,250 relating to the Federal Wage Subsidy. Ultimately, the Museum received only \$167,512 for the Federal Wage Subsidy during 2022/23, resulting in a difference of \$126,738 reversing through revenue during the year.

### 5. Impact of Changes to Accounting Policies

Effective April 1, 2022, the Western Development Museum implemented a change to its accounting policies relating to the adoption of the new accounting standard PS 3280 – Asset Retirement Obligations. This new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets.

On April 1, 2022 the Museum recognized a liability of \$3,243,190 (2022 restated - \$3,243,190) for estimated asbestos removal costs in respect of certain owned buildings known to have asbestos. The recorded liability is based on the undiscounted amount of estimated cash outflows required to settle the obligations.

As of April 1, 2022 the carrying amount of Buildings was increased by the net amount of \$509,985 (2022 restated - \$591,065) representing an increase of \$3,243,190 (2022 restated - \$3,243,190) for the asset retirement cost less accumulated amortization of \$2,733,205 (2022 restated - \$2,652,125) representing amortization had the liability been originally recognized.

As of April 1, 2021, Opening Unrestricted Net Assets was adjusted by \$2,652,125 as a result of the recognition of the retirement costs and the accompanying increase in depreciation expense.

# 6. Expenses by Object

	Budget March 2023	Actual March 2023	Actual March 2022 Restated
EXPENSES:			(Note 5)
Salaries and benefits	\$3,902,397	\$3,889,948	\$3,775,614
Building maintenance and utilities	1,097,350	886,965	762,276
General and administrative	638,726	739,438	474,235
Amortization of tangible capital	750,000	920 725	760.057
assets	750,000	820,735	768,957
Marketing and Programming	257,100	281,554	227,610
Exhibits and Collections	454,650	139,378	154,608
TOTAL EXPENSES:	\$7,100,223	\$6,758,018	\$6,163,300

# 7. Tangible Capital Assets

2023	Land	Land Improvements	Office Furniture & Equipment	Computer Equipment & Software	Automotive & Shop Equipment	Buildings	Total
Cost Balance, beginning of year	\$155,900	\$2,229,227	\$395,323	\$947,267	\$1,263,633	\$21,033,950	\$26,025,300
Additions	-	-	4,292	33,532	25,197	963,410	1,026,431
Disposals							
Balance, end of year	155,900	2,229,227	399,615	980,799	1,288,830	21,997,360	27,051,731
Accumulated							
Amortization							
Balance, beginning of year	-	392,864	310,768	851,565	1,044,144	16,229,293	18,828,634
Amortization expense	-	111,787	18,219	30,564	41,714	618,451	820,735
Disposals							
Balance, end of year		504,651	328,987	882,129	1,085,858	16,847,744	19,649,369
Net book value, end of year	\$155,900	\$1,724,576	\$70,628	\$98,670	\$202,972	\$5,149,616	\$7,402,362

2022	Land	Land Improvements	Office Furniture & Equipment	Computer Equipment & Software	Automotive & Shop Equipment	Buildings (Restated Note 5)	Total (Restated Note 5)
Cost				Continuir			
Balance, beginning of year	\$155,900	\$2,229,227	\$345,416	\$892,944	\$1,223,448	\$17,264,034	\$22,110,969
Adjustment relating to recognition of Asset Retirement Obligation	-	-	-	-	-	3,243,190	3,243,190
Additions	-	-	49,907	59,032	40,886	526,726	676,551
Disposals				(4,709)	(701)		(5,410)
Balance, end of year	155,900	2,229,227	395,323	947,267	1,263,633	21,033,950	26,025,300
Accumulated							
Amortization							
Balance, beginning of year	-	281,077	300,786	835,352	1,005,513	12,990,234	15,412,962
Adjustment relating to recognition of Asset Retirement Obligation	-	-	-	-	-	2,652,125	2,652,125
Amortization expense	-	111,787	9,982	20,922	39,332	586,934	768,957
Disposals				(4,709)	(701)		(5,410)
Balance, end of year		392,864	310,768	851,565	1,044,144	16,229,293	18,828,634
Net book value, end of year	\$155,900	\$1,836,363	\$84,555	\$95,702	\$219,489	\$4,804,657	\$7,196,666

The write-down of tangible capital assets during the year was \$nil (2022-\$nil).

Tangible capital and other non-financial assets are accounted for as assets by the Museum because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Museum unless they are sold.

### 8. Leases

The museums operated by the Board are situated on leased land. The Saskatoon, Moose Jaw and Yorkton properties are leased from the respective city for \$1 per year. These leases expire in 2071, 2025, and 2029 respectively. The North Battleford property was leased from Ministry of SaskBuilds and Procurement (formerly Ministry of Central Services) for \$1 per year. This lease expired in 2020. It is not practicable to estimate the fair value of the leases. Accordingly, contributions in respect of these facilities are not recognized in the financial statements.

### 9. Grant Revenue

Grant revenue from the General Revenue Fund totalling \$4,180,999 (2022 -\$4,291,000) is from the Ministry of Parks, Culture and Sport for operating purposes.

### 10. Contractual Obligations

As of March 31, 2023, the Museum has outstanding contractual obligations of \$285,886 (2022 - \$901,615). The Museum is required to make lease payments on a mailing machine as well as lease payments for photocopiers. Other obligations are relating to contracts for information technology, communication software and consulting.

### 11. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown corporations, ministries, agencies, boards and commissions related to the Museum by virtue of common control by the Government of Saskatchewan (collectively referred to as "related parties"). Related parties also include key management personnel of the museum and close family members.

Routine operating transactions with related parties, priced at prevailing market rates and settled under normal trade terms, are as follows:

	2023	2022
Financial statement category:		
Salaries and benefits	\$443,543	\$390,002
Building maintenance & utilities	250,375	166,175
Cost of Sales	17,400	-

Accounts Payable of \$24,944 were due to related parties at March 31, 2023 (2022 - \$42,152).

Accounts Receivables of \$4,485 were due from related parties at March 31, 2023 (2022 - \$4,350).

In addition, the Museum pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and notes thereto.

### 12. Financial Risk Management

The Museum's risks are credit risk and liquidity risk:

### a) Credit risk

The Museum is exposed to minimal credit risk from the potential non-payment of accounts receivable

### b) Liquidity risk

The Museum is at risk of encountering difficulty in meeting obligations associated with financial liabilities. The Museum enters into transactions to purchase goods and services on credit. The value subject to risk is \$784,698 (2022 - \$544,049).

### c) Interest risk

The museum is exposed to minimal interest risk exposure as there are no current investments at this time.

### 13. Budget for Operations

The 2022/23 budget was approved by the Board on July 27, 2022.

### 14. External Restrictions and Designated Assets

### a) External Restrictions

The Museum had one External Fund at March 31, 2023. Although the Museum follows the direction of donors for usage of fund monies and maintains records of receipts and payments for each fund, it does not maintain separate bank accounts for each fund. Interest is allocated to each fund based on interest earned on Savings. Total net assets of externally restricted fund equal \$5,087 (2022 - \$5,086).

### b) Endowment Funds

During the 2013/14 year the WDM Legacy Fund was established with the Saskatoon Community Foundation. There is one Endowment fund remaining at the Museum.

In accordance with donor-imposed restrictions, the net assets of these Funds are to be held in perpetuity and only the interest earned is used for the intended purpose. Total net assets of endowment funds equal \$1,069 (2022 - \$1,066).

### c) Designated Assets

The Museum maintains several internally restricted funds which are used for capital expenditures. Other funds are set up for specific projects. These funds are under the direction of managers in terms of usage. The Museum does not maintain separate bank accounts for these funds. Interest is allocated to each fund based on interest earned on savings. Total net assets consisting of cash of internally restricted funds equal \$1,784,311 (2022 -\$2,380,694).

### 15. Pension Costs

The employees participate in the Public Employees Pension Plan, a defined contribution plan. Pension costs of \$265,043 (2022 - \$275,243) are included in salaries and benefits and comprise the cost of employer contributions for current service of employees during the year. Contributions levels are 7.5% of salary. The Museum's liability is limited to the required contributions.

### 16. Deferred Income

	2023	2022
External Fund	\$5,087	\$5,086
Memberships	79,343	65,119
Events Deposits	37,034	39,850
Deferred Income	10,259	4,000
Paid Insurance	-	5,431
	\$ 131,723	\$ 119,486

### 17. Asset Retirement Obligations

The Western Development Museum owns multiple buildings that are known to have asbestos, and there is a legal obligation to remediate any asbestos upon demolition or disposal of the building. Following the adoption of PS 3280 – Asset Retirement Obligations, the Western Development Museum recognized a liability relating to the removal of the asbestos in the buildings as estimated at April 1, 2022. The buildings have estimated useful life of 40 years, with a remaining useful life ranging from 3 to 10 years.

Change to the ARO in the year is as follows:

	 2023	2022
Opening Balance	\$ 3,243,190	\$ -
Adjustment on adoption of the ARO	 -	3,243,190
Asset Retirement Obligation, End of Year	\$ 3,243,190	\$ 3,243,190

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