



Sun West School Division #207

2015 - 16 Annual Report

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School Division Contact Information



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An electronic copy of this report is available at:
<http://www.sunwestsd.ca/pages/plans-and-reports.html>

Letter of Transmittal

Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

A handwritten signature in black ink, reading "Karen Itterman". The signature is written in a cursive style with a large initial "K".

Karen Itterman

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2015 to August 31, 2016. This annual report provides a snapshot of Sun West School Division, its governance structures, students, staff, programs and facilities. It also offers information on the division's strategic planning priorities. In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a report endorsing the financial overview and audited financial statements, and includes appendices such as the audited financial statements and payee list. Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

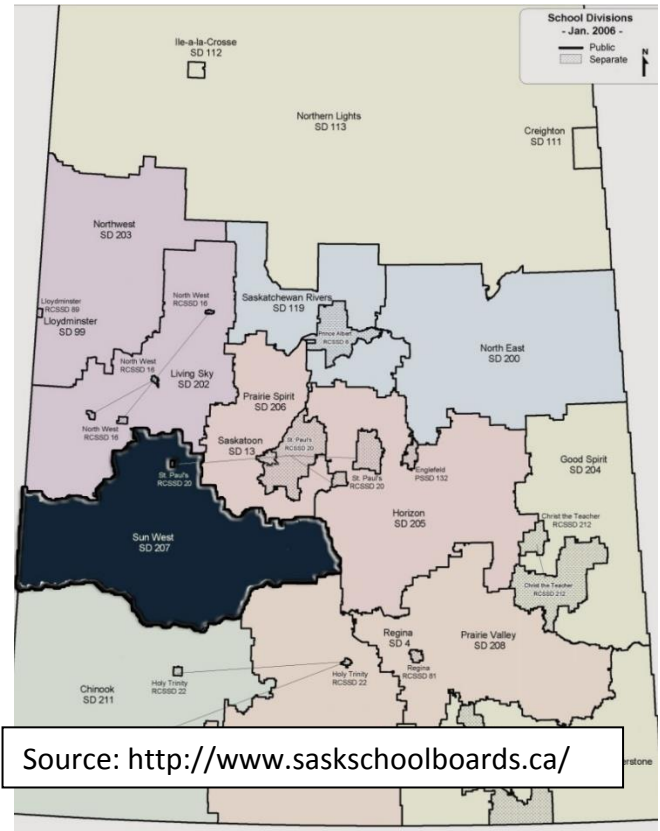
Sun West School Division is a rural school division with 40 schools located in 24 communities, including 16 Hutterite colonies. There are three communities that have more than one school and School Community Council. The division is located in west central Saskatchewan and encompasses 31,220 square kilometres. It spans a geographic area from Beechy and Kyle in the south, and Biggar in the north, Davidson and Kenaston in the east and Marengo and Kindersley in the west. The map on the right shows the geographic location of Sun West School Division.

The division is divided into nine subdivisions for purposes of board representation. A more detailed map of Sun West School Division showing the nine subdivisions and the major towns and highways, is available at www.sunwestsd.ca.

Much of Sun West School Division is rural, punctuated by several large towns. Rosetown is where the school division head office is located.

The economy of the Sun West School Division is mixed between agriculture and oil and gas production.

Sun West is unique in that it does not have First Nations reserve land within our boundaries, and this has resulted in a challenge to establish relationships with elders and have access to a rich diversity of cultural heritage and knowledge found in many school divisions across our province.



Division Philosophical Foundation

Division Vision Statement

Success for all

Division Mission Statement

Learning Together

Division Guiding Values

Respect

Accountability

Cooperation

Lifelong learning

Leadership

Program Overview

The students in Sun West School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Sun West School Division offers a wide range of programs in the 40 schools of the division.

In order to better meet the needs of individual students, Sun West is moving down the path of "Personalized Learning". In the past, 'differentiation' was practiced by teachers and this differentiation is now being intensified through the use of technology. By using technology, teachers are now able to provide much more control of learning to individual students within their regular classrooms. Initially called "Blended Learning", students continue to learn in a supervised brick and mortar location away from home as well in part, through online learning. The student has control over time, place, path, and/or pace. The Sun West School Division continues to place much emphasis on teacher professional development in order to assist teachers in changing their teaching pedagogy with the aim to activate student learning within this new environment. Numerous supports are being developed and placed at the disposal of teachers and students. Many of these supports are being developed with the use of technology through the Sun West Distance Learning Centre. Teachers are being provided with opportunities to work in collaborative teams to develop digitized resources to be used in these 'Blended' classrooms. Personalized electronically Blended Learning provides the opportunity to deepen and accelerate student learning by tailoring instruction to individuals' needs, skills and interests. It offers approaches that provide a variety of learning experiences that prepare students for college and career. Teachers play an integral role by managing the learning environment, leading instruction and guiding students to take ownership of their learning.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations, and Métis (FN&M) content, perspectives and ways of knowing, and the adaptive dimension.

In addition, each school in the division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Independent Education programming for "at risk" students (IndEP)
- Community school programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Apprenticeship Programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Dual Credit Programming

Additional services and supports are offered to students and teachers by specialized School Division staff including:

- Curriculum, Instruction, Data and Assessment Consultant
- Educational Psychologists
- Colony Schools Supervisor
- Career Guidance Counsellors/Career Work Experience Consultant
- Student Support Services Consultants
- Speech and Language Pathologists
- Student Counsellors
- Learning Consultants and Coaches
- Occupational/Physical Therapists
- Online Instructional Design Consultant

Programming highlights for 2015-16 included:

- Construction was completed on the new Sun West Distance Learning Centre in Kenaston and it was officially opened February 26, 2016.
- Established 21st Century catalyst teachers in each school with a focus on 21st Century professional development for all teachers.
- Conducted social media and digital awareness workshops with all staff and students.
- Aspiring Leadership Program Implemented.
- Induction by Mentorship Initiative.
- Utilized student, staff and parent Tell Them From Me (TTFM)/ OurSchool survey results to determine satisfaction levels of new program offerings.
- Positive Mental Health Initiative implemented.
- Roads to Success Career Fair held in May 2016 for all Grade 10 and 11 Sun West students.
- Implemented Blended and Personalized Learning initiative in schools.

Governance

The Board of Education

Sun West School Division is governed by a nine-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division is organized into nine subdivisions for purpose of elections, 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 each and every student.

The current Board of Education will serve a four-year term. Board of Education members at August 31, 2016 are:

Subdivision 1	Margaret Irwin
Subdivision 2	Robert Dewey
Subdivision 3	Karen Itterman (Chair)
Subdivision 4	Connie Bailey
Subdivision 5	Scott Sander
Subdivision 6	John Collins
Subdivision 7	Cathy Morrow
Subdivision 8	Barb Cowell
Subdivision Town of Kindersley	Ruth Griffith (Vice-Chair)

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 24 non-colony schools in Sun West School Division, where a legislative requirement for an SCC exists. 16 Hutterite Colony Schools do not have SCCs. Workshops are held annually to promote the development of SCC operations. Exemplar videos have been developed and are accessible on the division website. These exemplars assist SCCs with new ideas and examples of how to organize their meetings and business.

Active, engaged School Community Councils (SCCs) are key elements in highly effective schools. The SCC is responsible, in cooperation with the school staff, to develop and recommend a learning improvement plan to the Board of Education.

An essential component of engaged SCCs is the opportunity for members to meet with the school staff to review data and plan for school improvement during staff planning days in June and August. One of the challenges that exists in a rural division is balancing the time commitment required by schools in the spring and the fall as many of our families are involved in the agriculture industry.

As a means of providing additional data for SCCs and school staffs, Sun West School Division contracted *The Learning Bar* to administer and report the Parent component of the *Tell Them From Me* survey between March 1, 2016 to May 15, 2016 so that this data can be used in conjunction with the student and teacher data provided through the Ministry of Education.

In 2015-16 members of Sun West Senior Executive Leadership Team, the Sun West School Division Board Chair and Vice-chair, and 19 Sun West School Community Council Chairs met to discuss student learning and wellness initiatives, review roles and responsibilities, share ideas and resources, and engage in forward planning. Highlights of the evening include important discussions around the area of the SCC's role in parent and community engagement and student learning improvement.

One of the key duties of SCCs is to develop a good understanding of the needs and goals for student learning in their school community. The SCC undertakes activities to enhance their understanding of the community's economic, social and health needs, aspirations for pupil learning and well-being, and resources and supports for the school, parents, guardians and community.

A workshop was held in May to provide some professional development for members, as well as a chance to network with other school SCCs. Sessions at the workshop included: 'A Parent's Guide to Blended Learning' which highlighted how blended learning is being used in the classroom; a session explaining student assessment and integration with PowerSchool and Parent Portal; an overview of Sun West's Positive Mental Health Initiative and what developments in mental health awareness programming are being used to support staff and

students positive mental health excellence; and a session on cyber safety, to teach parents strategies to guide and monitor internet use by their children.

Two SCC members also led a table talk session. Harris-Tessier Central School and Davidson School SCC Chair's led the group in discussing and sharing their successes and challenges from around the division. Assistant Superintendent, Vicki Moore also provided attendees with an overview of SCC roles and responsibilities as they work to encourage family and community engagement and support school learning improvement.

Sun West School Division uses a SCC survey at Annual General Meetings to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-2011 through 2015-2016.

School Division in the Community

Community and Parent Involvement

In 2015-16 Sun West School Division engaged parents using the Tell Them From Me (TTFM) survey for parents in addition to the provincially sponsored surveys for students and teachers. The data from the additional survey is reviewed by principals and school staffs and was incorporated into the improvement planning process at each school.

In September 2015, the Sun West School Division surveyed community members and school parents in the Town of Kindersley to help aid in the decision SCC members and the division had proposed to restructure the two elementary schools within the town. A majority of the people wanted to see a change in culture within the town and so the schools were restructured to become an elementary school, middle school and then move a grade from the high school to the middle school.

The Board of Education continued its practice of holding both an Annual General Meeting and parent information meeting in two different communities, on March 24, 2016 in Rosetown at the new Sun West Learning Centre and on April 21, 2016 in Plenty in order to provide information to parents about school division initiatives and to hear from parents who had questions or concerns about school division practice.

Community Partnerships and Sun West Innovation

In the fall of 2015, beginning teachers and mentor pairs experienced mentor orientation/training sessions and engaged in formal mentorship opportunities throughout the year. Teachers and mentors provided insights into what worked well in the mentorship experience, and data will inform the creation of the Induction by Mentorship framework for Sun West School Division.

The Sun West School Division and several community partners signed the West Central Community Threat Risk Assessment and Protocol document in May 2016.

The West Central RIC, which includes partnerships with the Great Plains College, the Heartland Health Region, Ministry of Social Services, RCMP and the Sun West School Division, have been working diligently over the past few years to train regional partners and develop the West Central Community Threat Risk Assessment and Support Protocol. This Protocol reflects the work of J. Kevin Cameron, Executive Director of the Canadian Centre for Threat Assessment and Trauma Response.

This protocol encourages a common understanding of precipitating factors of how potentially-violent situations develop and allows us to better support individuals and families therefore making our schools and communities safer. This protocol will also equip communities to respond effectively to potentially- traumatic or traumatic events and also identify and implement community engagement strategies to assist us in dealing with isolated and disengaged individuals.

Several dignitaries were in attendance at this momentous event including the Minister of Education, Don Morgan. Sun West School Division was the eighteenth school division to sign a document of this kind in the province.

Sun West School Division held the official grand opening of the Distance Learning Centre (DLC) in Kenaston in February 2016. Over 70 guests that included Ministry officials and local dignitaries were in attendance for the momentous occasion. The DLC was built using the RFP model and funded solely from Sun West's reserves. The DLC was once three teachers and a couple of classes only available to Sun West students but has now grown to offer over 120 online courses that students from across the province are accessing, with 55 teachers in a brand new stand-alone building. Over the last 10 years there have been many changes to student learning and these changes were highlighted at the meeting. The three topics showcased were Blended Learning, Personalized Learning; and, Online Learning (Personalized electronically Blended Learning or PeBL). These endeavors have evolved to allow students to control the pace, time and place of their learning in Sun West.

Sun West School Division also received three national awards this year. The first was the honourable mention of the Canadian Education Association's initiative "Innovation That Sticks" for the division-wide blended learning system. This focus on 21st Century Competencies (21CC) coupled with the DLC digitized supports and added financial incentives created a real appetite for enhanced professional development opportunities.

A 21st Century Educator position was created within each school to focus on providing support to teachers. A number of Division Learning and Technology Coaches provided 21st Century Catalyst (CC) sessions (2 days/teacher) and infused the workshops with strong curriculum, instruction and assessment pedagogy.

The second award Sun West received was a second place, \$10,000 grant from Reader's Digest Canada, again for the implementation of the division-wide blended learning system. And the third award was the C21 Canada Shifting Minds Annual National School System Award. C21 Canada: Canadians for 21st Century Learning and Innovation is a national, not for profit organization advocating for 21st Century models of learning in public education in Canada. C21 Canada advocates for national and provincial education policies and investment levels that support a 21st century learning and innovation education for every learner. C21 Canada recognized the innovative work Sun West has done through professional learning with teachers, developing and delivering online courses that lend great support to teachers and students in learning and perfecting 21st Century skills.

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.

Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

OUTCOME:

By June 30, 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65%.

PRIORITY:

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

Sun West had four overarching goals to support the First Nations and Métis Student Engagement and Graduation Rates outcome:

Goal 1: Equitable outcomes for First Nations and Métis learners.

- Revision Sun West student enrollment form to include a section on self-declaration
- Examine student progress/assessment scores by grade, gender and culture to determine if there is any correlation.
- Design interventions to assist with improving graduation rates and developing retention and intervention processes

Goal 2: All learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan.

- Provision of professional development to teachers and staff members to improve their understanding of and ability to integrate/actualize First Nations and Métis ways of knowing into various curriculum subject areas.
- School capacity building in the selection and development of equitable resources and materials.
- Provide students and staff with opportunities to have positive experiences and to examine/deconstruct current beliefs and knowledge base based on anti-racist information and education.

Goal 3: Data collection and reporting on measures outlined in the Ministry's First Nations and Métis Education Policy Framework that demonstrate accountability towards improved educational outcomes.

- Track reading levels of all students in grades 1-5; develop learning interventions and strategies to address areas of need.
- Comparison of Developmental Reading Assessment (DRA) scores and graduation and persistence rates for all Sun West Students

Goal 4: Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.

- Treaty catalyst training sessions to establish at least one trained teacher catalyst teacher per school.
- Develop partnerships and relationships with the Office of the Treaty Commissioner (OTC) to enable Sun West teachers and students to have access to elders to enable meaningful integration of First Nation ways of knowing into curricula.

<p>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Sun West has experienced more accurate tracking of demographic information for all students in Sun West Schools, since the enrolment form was revised in Fall 2013, giving students an option to self-declare their status. This in turn allows for a greater examination of student progress/assessment scores by grade, gender and culture to determine if there is any correlation and need for intervention. Sun West has a fairly low enrolment of FN and Métis students (around 6%), but we have noted a slight increase in numbers over the past two years which we believe is a result of having our revised enrolment forms. Sun West has also established a more effective method of storing assessment data through a data warehousing program which allows schools to track interventions and measure student progress and growth which leads to improving graduation rates and developing more responsive intervention processes for all students, including FN and M learners to ensure they are progressing at an acceptable pace. Currently, our FNME graduation rate is comparable to our Sun West graduation rate. As we have a small number of self-declared students (around 6%) often the ministry doesn't provide a report for us, so it is useful to track on our own database. In addition to monitoring student progress and planning effective interventions, a variety of professional learning opportunities have been offered for teachers at in-service days and formal training for treaty catalyst teachers occurred as a result of a partnership with the OTC. Sessions were offered December 1, 2015, January 7, 2016, April 14 and 15, 2016. At the end of the training, all schools had a trained treaty catalyst teacher on site and 58 teachers achieved Treaty Catalyst teacher status.</p>
<p>Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices</p>	

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West	Province	Sun West	Province	Sun West
English Language Arts A 10 (Eng & Fr equiv)	73.0	73.8	76.1	73.7	61.1	75.8
English Language Arts B 10 (Eng & Fr equiv)	73.4	75.0	76.2	75.1	62.5	69.4
Science 10 (Eng & Fr equiv)	72.0	73.4	75.1	73.5	59.6	71.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	78.8	76.1	78.7	60.8	81.1
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	77.5	74.8	77.7	60.3	nr
English Language Arts 20 (Eng & Fr equiv)	74.4	76.9	76.3	77.2	64.7	71.6
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	68.9	69.3	69.0	61.3	nr
Math: Foundations 20 (Eng & Fr equiv)	73.6	75.8	75.3	76.5	63.6	60.9

Notes: 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

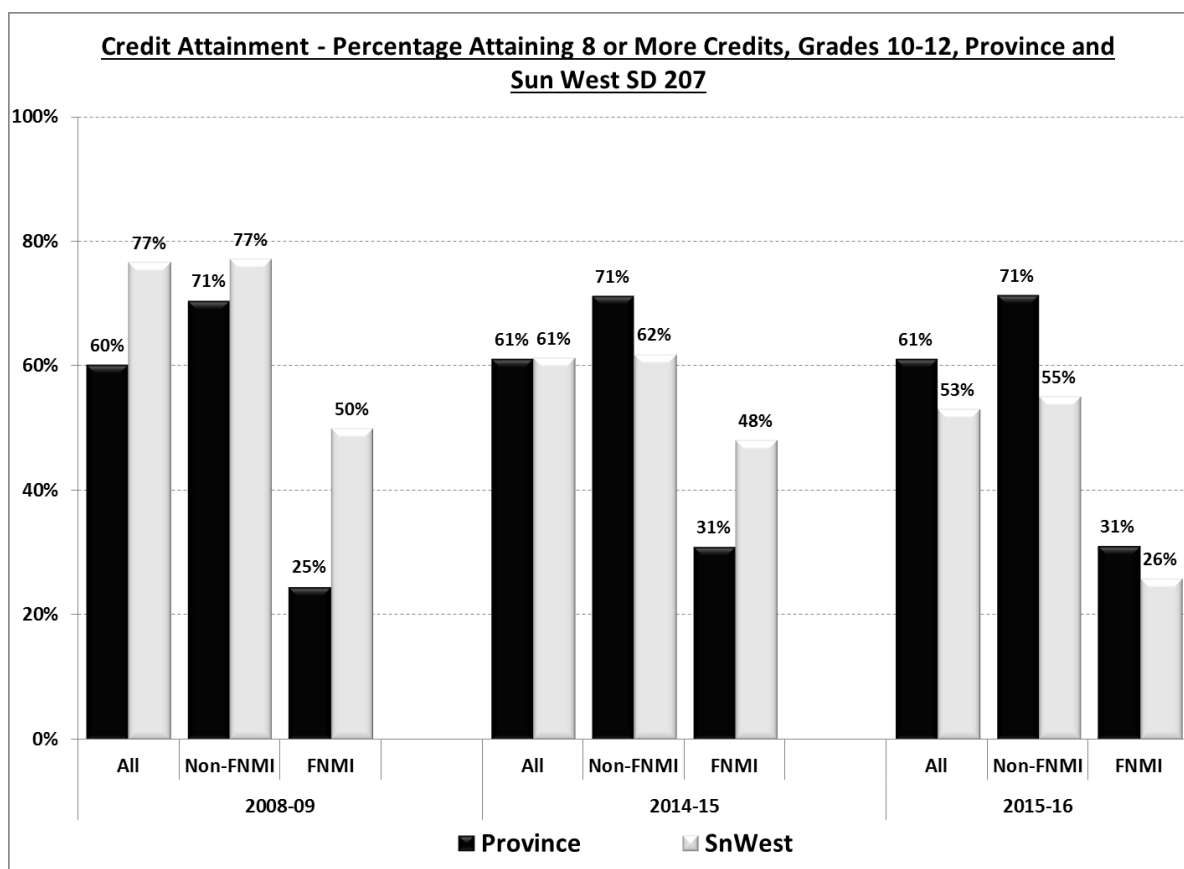
Analysis of results

Sun West students continue to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated by the chart above. Sun West FNMI students achieved slightly lower averages than non-FNMI students in some of the subjects, but achieved higher averages in two of the subjects displayed (ELA A 10 and Math WPA 10) than non-FNMI students. At present time we are satisfied with our students' progress and will continue to monitor this data.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time 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 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: Proportions 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

Analysis of results

In the 2015-16 school year, a downward trend was observed with regard to division results and the percentage of grades 10-12 students obtaining 8 or more credits per year. In previous years Sun West was equal to or above the provincial results. This trend is being examined on a school by school and student by student basis to ensure that our students have the appropriate number of credits to graduate on time. A focus on putting a face to this data is occurring in our graduation rates strategic plan.

Reading, Writing, Math at Grade Level and Saskatchewan Reads

OUTCOME:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</p>	<p>Sun West School Division goals for 2015-16 for Reading, Writing and Math at Grade level focussed mainly on reading as a priority, although some preliminary work also occurred in the areas of Writing and Math.</p> <p>The goals for the year included:</p> <ul style="list-style-type: none"> • 100% of students in grades 1- 5 will be assessed in Sun West using the Developmental Reading Assessment to inform classroom instruction including individualized goals every January and every June. • Introduce a Sun West “toolkit” for teachers that clearly identifies a model for best practices in curriculum, instruction, and assessment for Tier 1 (differentiated), Tier 2 (targeted) and Tier 3 (intervention). • Develop an ongoing teacher training program to support the reading toolkit and teaching of reading strategies • Continue to introduce/refine the use of a data Warehousing tool to track student achievement in Sun West and bring assessment data into the hands of teachers. • Introduce <i>Saskatchewan Reads for Administrators</i> and continue to promote use of <i>Saskatchewan Reads</i> with teachers • Offering differentiated professional learning opportunities for teachers, administrators and educational assistants in reading, math and writing instructional and assessment strategies. • Developing a parent toolkit designed to communicate information about curriculum, instruction and assessment in today’s schools.
<p>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority</p>	<p>The focus for 2015-16 in the area of reading included continuing to ensure Grade 1-5 students Reading were assessed using the Developmental Reading Assessment (DRA) that has been in place for the last 7 years. During the 2015-16 school year, progress was recorded twice a year for Grades 1-5 students. Fall 2015 workshops for teachers involved a review of the <i>Saskatchewan Reads</i> document which was first introduced to our elementary teachers in March 2015. During the 2015-16 school year, teachers continued to receive support and training on the use of the <i>Saskatchewan Reads</i> and the Sun West Reading toolkit. The assessment consultant and learning coaches worked with teachers to provide recalibration/retraining of how the DRA tests are administered and results analyzed. Continued work on personalizing reading interventions and integrating technology to support reading also occurred. The official unveiling of <i>Saskatchewan Reads for Administrators</i> occurred in June 2016 and administrators and division personnel learned about creating a school environment and climate to support reading instruction and Sun West</p>

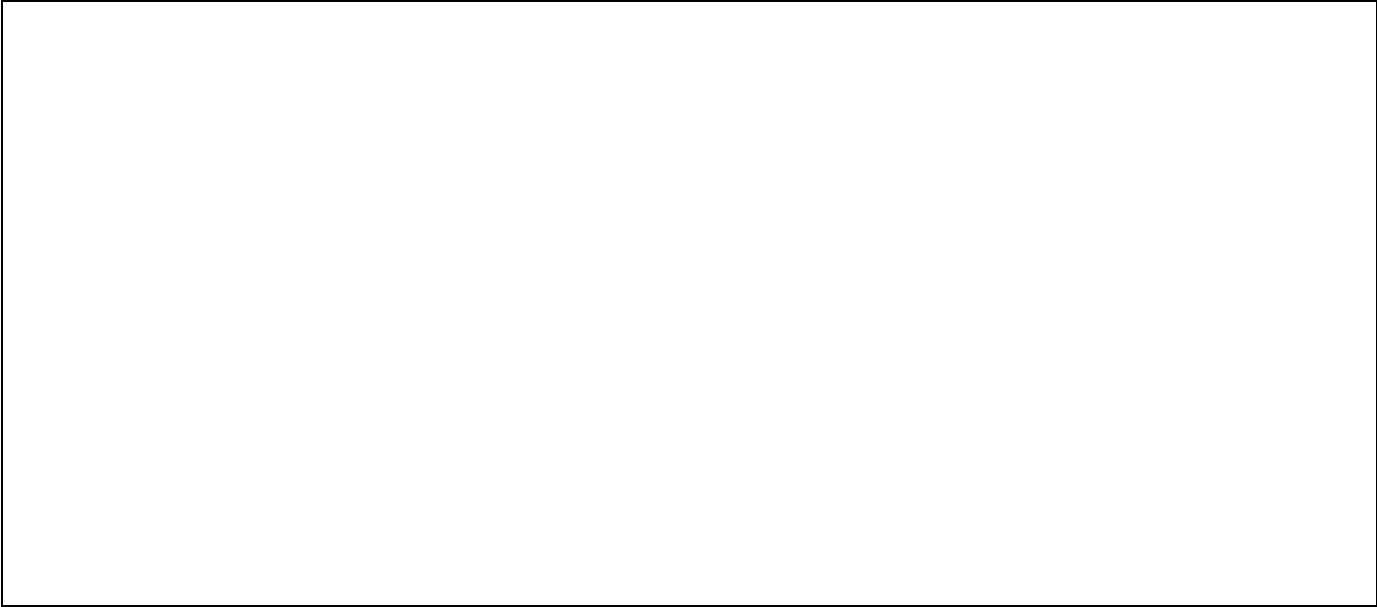
	<p>introduced interventions to support Tier 1 reading instruction, implementation of a Tier 2 LLI intervention and a Tier 3 Roadways program in schools across our division in 2014-15.</p> <p>Monitoring of student results and using the results to plan instruction was enhanced with the introduction of Pearson Inform, a database for tracking student achievement that allows teachers to analyze student progress at sub skills of reading measured by the DRA.</p> <p>During the 2015-16 school year, teachers were able to select and attend workshops aimed at incorporating 21st century learning skills into teaching and learning opportunities in all subject areas with an emphasis on reading, writing and math. Teachers continued to use programs such as Pearson etexts and Mathletics to support classroom instruction and division PLT math groups were organized to support teacher collaboration and acquisition of new teaching strategies to ensure gaps in learning are addressed. Many teachers have been exploring new instructional models and strategies including guided math and blended or personalized math instruction. Teachers continue to use the provincially created pre and post assessments to track student progress with regard to mastery of math outcomes.</p>
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Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

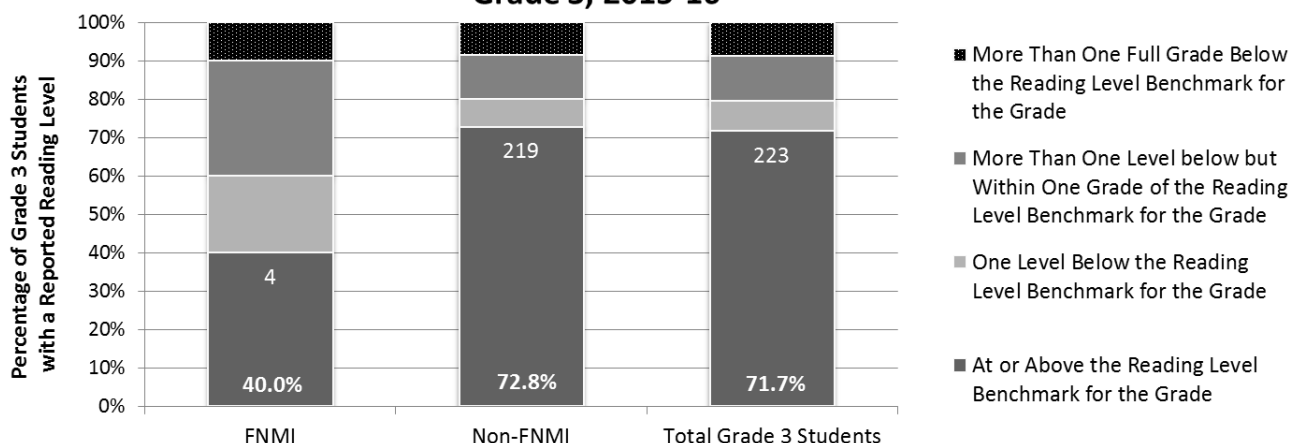
Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance.

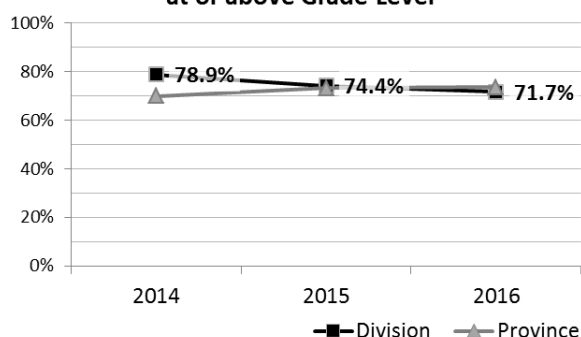
The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Reading Results Data, Sun West SD 207, Grade 3, 2015-16



Percentage of Grade 3 Students Reading at or above Grade Level



Proportion of Grade 3 Students with Reported Reading Levels, 2015-16

	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)	10	83.3%	0.0%	16.7%	12
Division (Total)	311	90.1%	5.8%	4.1%	345
Province (FNMI)	2,491	95.6%	3.3%	1.2%	2,606
Province (Total)	12,622	89.4%	10.1%	0.5%	14,125

Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016.

Analysis of results

In 2015-16, Sun West reported reading levels for 90.1% of our Grade 3 students. This number is slightly higher than the 89.4% of students that reported at the provincial level. Sun West had a lower number of students with pre-established exclusions (5.8%) than provincial numbers of pre-established exclusions (10.1%) but a slightly higher number of unexcused exclusions (4.1%) compared to provincial unexcused exclusions (0.5%). One of the reasons for the higher number of the unexcused exclusions has been our moving students who have been involved in traditional home based education programs into our Sun West Distance Learning

School doing online programs where they can still retain the option of work independently in their homes, but are now following the Saskatchewan Curriculum. This is a great achievement to have students following a provincial curriculum, but the challenge for our division is that the assessment and levelling of reading must be conducted in person by a teacher and many of these families live some distance from the Distance Learning Centre and/or are unwilling to have their students assessed by an institution. We will be working with the Ministry to determine a solution and this will hopefully result in a reduction of this number in the following school year.

Of the Grade 3 students with reported reading levels, 71.7% of Sun West students are at or above the reading level benchmark; less than 10% are one level below; slightly more than 10% are more than one level below but within one grade of the reading level benchmark; and less than 10% are more than full grade below the reading level benchmark for the grade. This number is slightly lower than the number reported in the previous 2014-15 school year (74.4%) and is well below the previous year of 78.9%. It is also below the provincial goal for 2020 of 80%. We will continue to review the data and look for trends in the various schools and work to address these gaps through applying effective Tier 1, Tier 2 and Tier 3 interventions and supports.

In 2014-15, the data display provided by the Ministry of Education suppressed Sun West data for FNM students due to low student numbers (8) in this demographic. In 2015-16, Sun West had a data display as 12 students were determined to be in the FNMI category. Sun West FNMI students achieve significantly lower than Non-FNMI students, with 40.0% of students reading at or above grade level compared to 72.8% of Non-FNMI students who read at or above grade level. Out of the 12 students in the FNMI category, only 10, or 83.3% participated, and 2 students, or 16.7%, did not participate and were determined to have unexcused exclusions. Sun West acknowledges that this is a small number, but is still something to monitor and be aware of as of the 10 FNMI students tested: 4 are reading at or above grade level, 2 students are reading one level below the reading level benchmark, 3 students are reading more than one level below the reading level benchmark determined for that grade level and one student is more than one full grade below.

While the number of students in Sun West School division reading at or above grade level has declined slightly over the past few years, Sun West students continue to read at a level equivalent to that of the province. Sun West is proud of the level of participation in the testing with around 90% of students participating and many new practices are in place to address the various levels of reading supports required to assist students in reading at grade level. With these in place, Sun West should be successful in reaching the provincial goal of 80% of students in Grade 3 reading at or above grade level by 2020.

Graduation Rates

Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate.

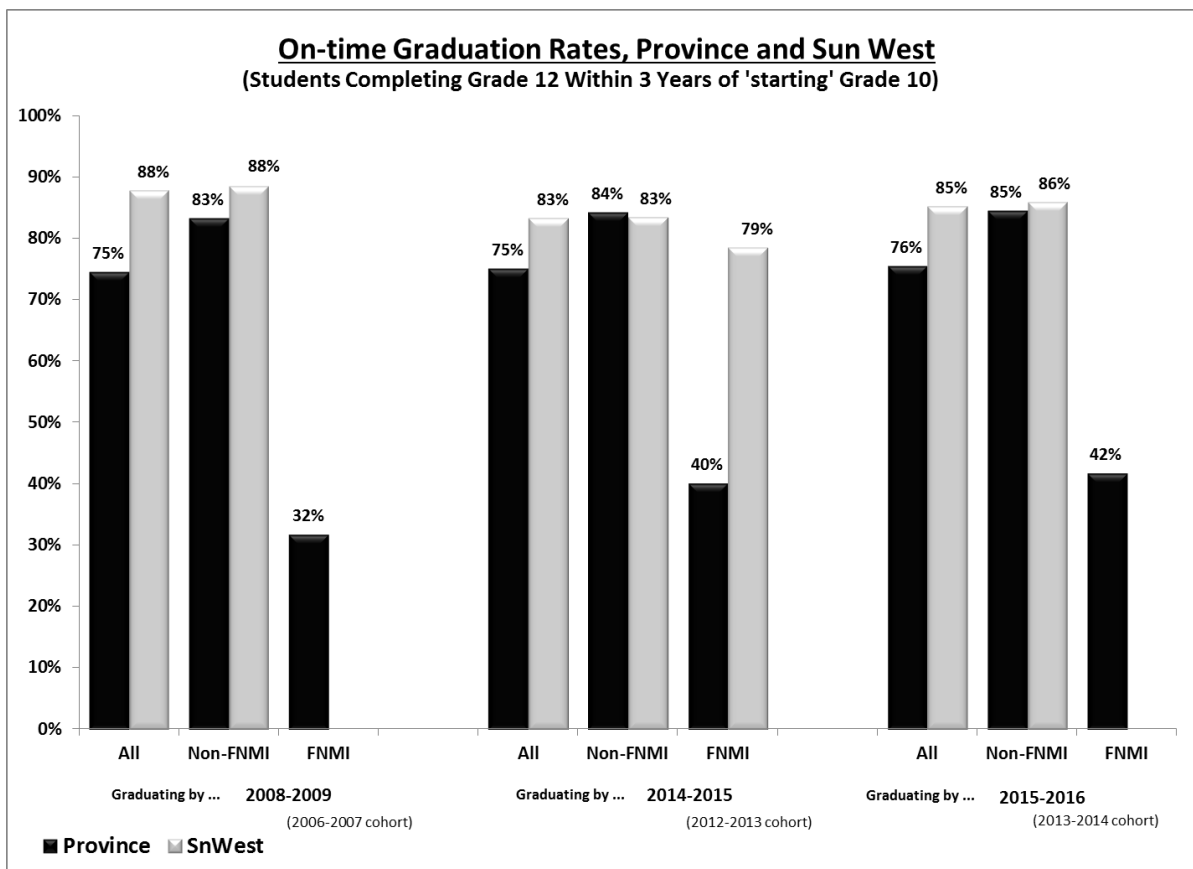
<p>School Division goals aligned with the Graduation Rates outcome</p>	<p>By June 2018, 90% of Sun West students will graduate in three years after starting grade 10.</p>
<p>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome.</p>	<ol style="list-style-type: none"> 1. PeBL – Personalized electronically Blended Learning (PeBL) Initiative was introduced to schools in June 2016- Personalized eBlended Learning in Sun West School Division is a student directed process that allows student voice and choice in meeting curricular outcomes. Educators are activators of learning enabling students to achieve personal goals at a mastery level. 2. Positive Mental Health Initiative - Built on 4 Pillars (Healthy Physical and Social Environment High-Quality Teaching and Learning Family and Community Engagement Effective Policy). This initiative included the following deliverables: <ol style="list-style-type: none"> a. Positive Mental Health positive promotion materials – poster, brochure and resources shared with schools and added to the Sun West School Division Website b. Positive Mental Health Moodle Course c. Conducted a positive Mental Health student and staff survey to provide baseline data d. Mental Health First Aid training provided to pilot school e. Positive Mental Health sessions offered at Student Career Fair and at Division Staff Professional Development day 3. Distance Learning Courses - Continued expansion of distance learning course offerings and implementing strategies to better suit individual student needs online. 4. Graduation Progress Inventory - Tracked and documented credits attained and credits needed for each Grade 10, 11 and 12 Student. 5. Interagency Integration Initiative - Increased interagency support and communication specifically to support Sun West School Division Violence Threat Risk Assessment (VTRA) Protocol and Positive Mental Health Initiative. 6. Independent Education Programming (IndEP) – Ongoing support for four IndEP programs. We continually assess our needs and increased staffing at these schools and expanded the spectrum of grade levels we offer at these schools. 7. Determining levels of Student Engagement – We intentionally promote effective and positive implementation of the OurSCHOOL Survey with students so that we can collect thorough and accurate data in particular about student academic engagement. Each year teachers discuss questions and buy-in prior to survey completion; emphasize the importance of follow-through.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

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 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

Analysis of results

The Sun West School Division three-year Graduation rate increased by approximately 2% during the 2015-2016 year compared to the previous year. Overall our results in all categories (all students, non-FNMI and FNMI) have not changed significantly over time. It is worth noting that our yearly student graduating cohort averages between 300 – 320 students and therefore a few less or few more students who meet graduation requirements can significantly impact our final results.

We are proud to note that the number of credits that our non-graduates are achieving has increased. For the 2010-2011 cohort of graduates, Sun West's three-year graduation rate was 87.5%. Non-graduates from the 2010-2011 cohort can be further divided as follows:

- 2% of the 2010-2011 cohort are in the **green** category
- 3% of the 2010-2011 cohort are in the **yellow** category
- 10% of the 2010-2011 cohort are in the **red** category

For the 2014-2015 Cohort, Sun West's three-year graduation rate was 83%. Non graduates from the 2014-2015 cohort can be further divided as follows:

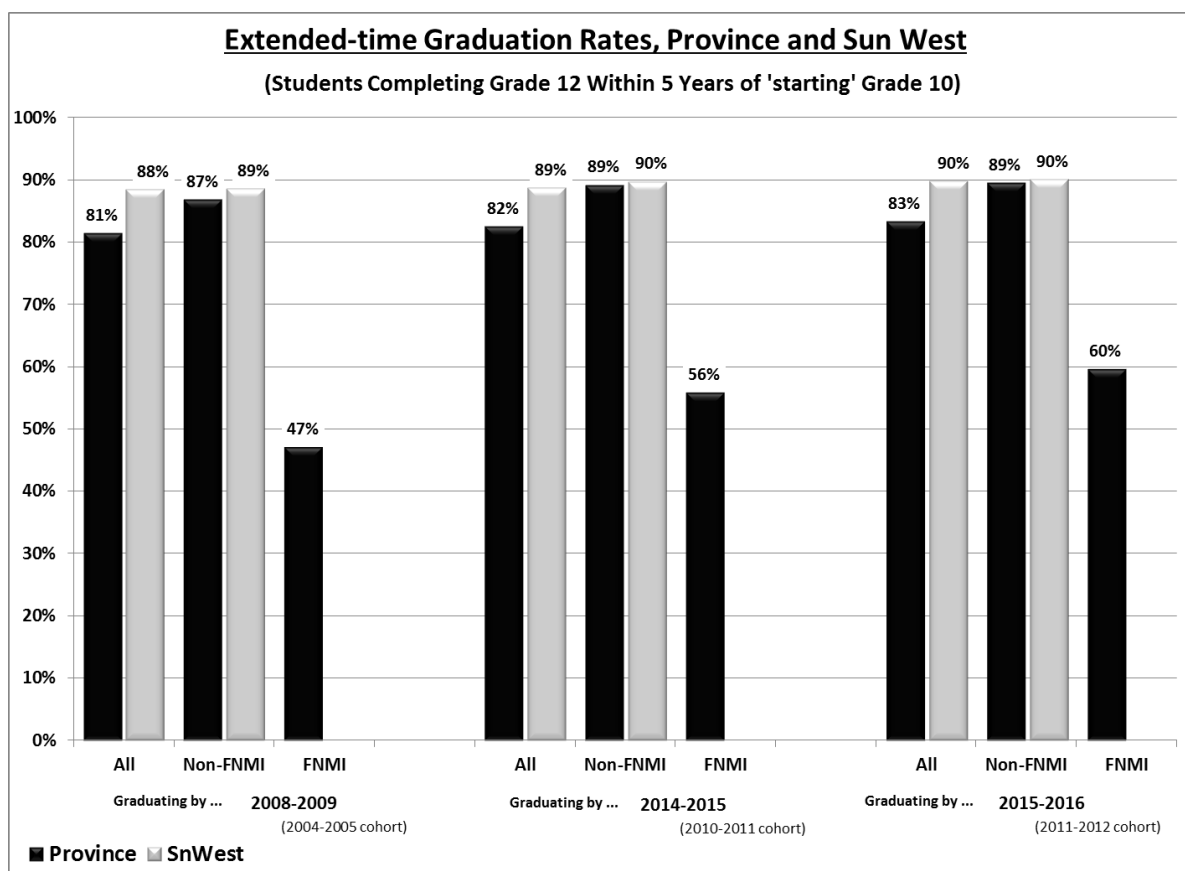
- 4.5 % of the 2014-2015 cohort are in the **green** category
- 4.5 % of the 2014-2015 cohort are in the **yellow** category
- 8 % of the 2014-2015 cohort are in the **red** category

Green	20 or more credits attained in three years
Yellow	15-19 credits attained in three years
Red	14 or fewer credits attained in three years

The on-time graduation rate for all students in Sun West School Division remains significantly higher than the same category for the province. In 2015-16 Sun West's on-time graduation rates were at 85% overall, compared to 76% provincially. Our Non-FNMI rate aligns with the province and has only deviated by 1% from the provincial Non-FNMI results for the past two years. The number of FNMI students who self-identify was significantly low and so results for that category could not be reported for Sun West for the 2015-2016 school year.

Grade 12 Graduation Rate: Extended-Time

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

Analysis of results

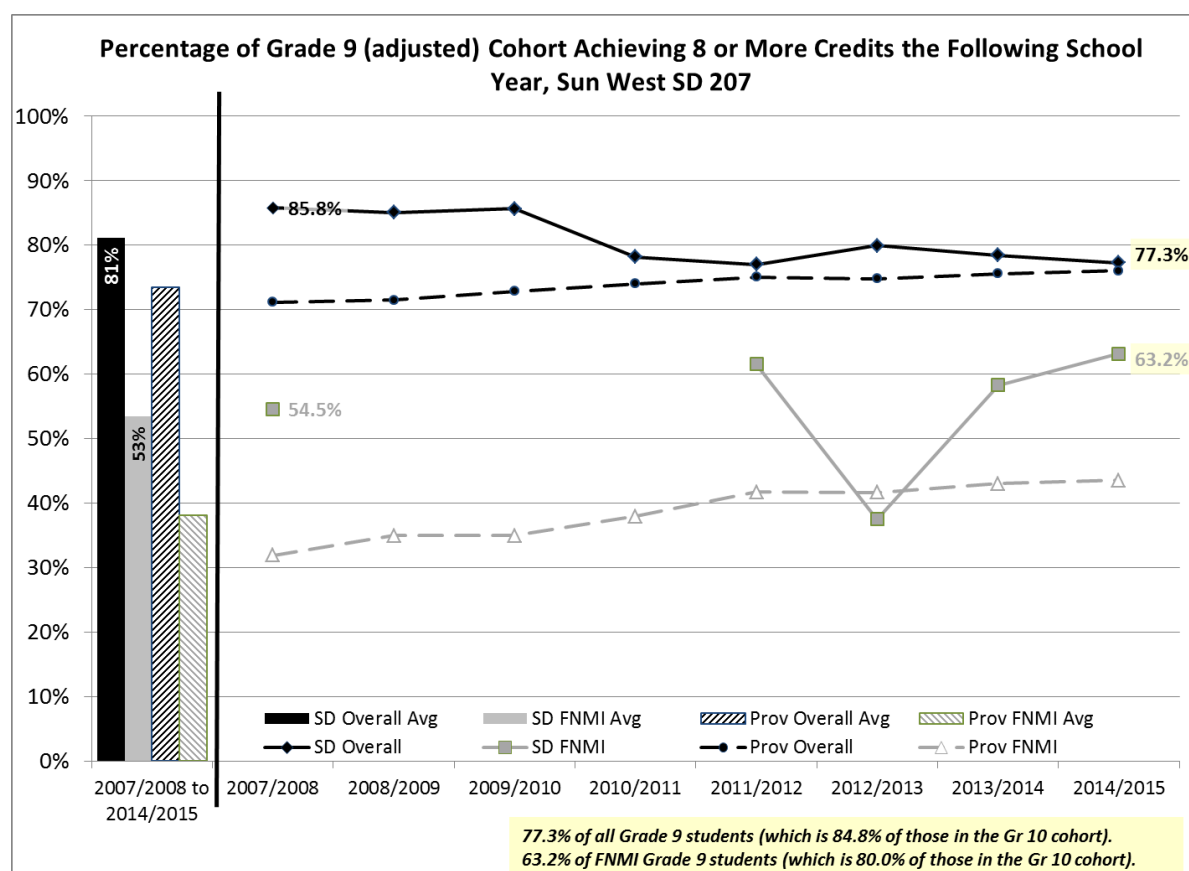
The overall Sun West School Division extended time graduation rate has not significantly changed from 2008-2009 but at 90% is significantly higher than the provincial rate of 83%. The Non-FNMI rate was also 90% and remains aligned with the provincial rate. We have too small of a population of FNMI students to report on the FNMI extended graduation rate for our division.

We are proud to maintain an overall 90% extended time graduation rate and we continue to collect data that indicates a high percentage of 2015-2016 non-graduates remain enrolled in our Independent Education Programs and in Distance Learning courses offered by the Sun West Distance Learning Centre.

Grade 9 to 10 Transition

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

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

Source: Ministry of Education, 2016

Analysis of results

In 2015-16 the percentage of the Sun West School Division Grade 9 cohort who achieved 8 or more credits in the following school year remains above the provincial percentage overall and for the FNMI student subpopulation. We have noted a declining trend in the overall percentage for our school division while the FNMI results fluctuate yearly which we can likely attribute to the significantly low number of students who self-identify. The 8 year average for this measure shows that overall 81% of Sun West Grade 9 students are achieving 8 or more credits in the following year compared to the provincial average of 74%. For the FNMI student subpopulation, the 8 year average is 53% compared to 38% provincially.

We have identified actions aimed to identify Grade 9 students who may be at risk to graduate unless early intervention and support is offered and will continue to more efficiently and effectively track Grade 10-12 student credit enrollment and credit attainment information throughout the school year.

Operational Spending

Outcome:

By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

School division goals aligned with the Operational Spending outcome	All efficiencies be turned back to school level and classroom resources to increase student learning and engagement.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome	<p>Sun West School Division continued to implement efficiencies through its operations. In the 2015-16 school year Sun West School Division completed a review of teacher time and workload intensification to determine which processes or tasks may be removed from the teacher workload. A review of the Administrator workload was also done to allow more time for value added activities such as Instructional Leadership.</p> <p>Sun West School Division continued to use an online database; Pearson Inform that allows teachers and administrators to track student progress division, provincial and national normed assessments. This information is linked to the provincial student numbers and allows for reports to be created quicker and accessed by front line personnel. Tracking of student progress continues to be maintained year to year to allow educators to view the students' growth trajectory. All information regarding student interventions and progress are housed in a single database.</p> <p>Sun West School Division continues to use an online Professional Development library, which has aligned with division efficiencies by providing staff the opportunity to take part in professional development online, instead of travelling. This library includes On-Demand, Scheduled and Archived Webinars. Sun West School Division also holds iLearn and 21st Century Workshops, where staff participate in sessions within the school setting. This online library can be found at http://www.sunwestsd.ca/pages/staff-pd.html.</p> <p>Sun West School Division has implemented efficiencies in 2015-16, in a variety of other areas. This includes continued use of digital resources instead of print resources for learning and support, use of GPS units on school buses, offsite record storage accessed, making use of technology for meeting purposes, and increasing the use of electronic forms (electronic funds transfer, payroll and human resources forms, etc.). These types of examples have resulted in tasks completed in a more timely and effective manner, where resources can be allocated to other areas.</p> <p>Sun West School Division has also focused on efficiencies in 2015-16 within its Distance Learning Centre. This includes reviewing Programming and Financial Reports to help support the Business Plan going forward. In</p>

	<p>the 2015-16 school year, the Sun West School Division completed a Capital Building Project, through a Design-Build Request for Proposal. This method, as opposed to the traditional approach with professional fees associated with the project, resulted in approximately \$2.1 M in savings. As a result of the project, DLC staff are housed in one location where more efficient operations and benefits have been gained.</p> <p>A future LEAN event for the 2016-17 school year will be in the area of Division Communication.</p>
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Early Years

Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

School division goals aligned with the Early Years outcome

1. Gather divisional baseline data of the EYE DA and TA and associate data analysis to inform divisional and school level programs and support.
2. Sun West to explore other potential formative assessments.
3. Sun West to establish a bank of developmentally appropriate targeted supports for children ages 0 to 5.
4. Sun West to establish relationships with interagency teams to develop a model for supports or interventions for children ages 0 – 5.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

1. Data was reviewed Nov 2015 and again in June 2016. Team meetings held in every school to review data and set Tier I, II and III classroom and student interventions based on the data. A divisional phonological/phonemic awareness pilot project was undertaken in all Kindergarten classrooms.
2. A bank of effective formative, culturally sensitive assessment tools to allow classroom teachers to determine each student's individual needs was posted on the Kindergarten Wiki in January 2015 and updated in May, 2016.
3. Sun West developed and posted on the Kindergarten Wiki resource of supports and interventions in the fall of 2013 and updated 2 to 3 times per year. Latest update was May, 2016. Materials included materials from EYE follow-up strategies, Prekindergarten and Kindergarten teachers; KSI; Interprovincial and provincial materials
4. Active interagency relationships were established with the West Central Early Years Coalition, Early Childhood Intervention Program (ECIP), Heartland Health and West Central Literacy Committee. During the 2015/16 school year the two Early Year Child Fairs were held in Outlook and Biggar schools with participation from a number of partner agencies. As well, the mobile family 'Playmobile' visited every school on a rotating basis.

Measures for Early Years

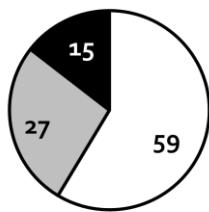
Early Years Evaluation

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

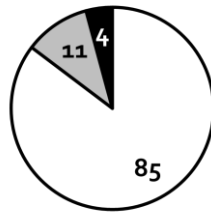
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI (responsive, tiered instruction) results (%) at school entry & Kindergarten exit, 2014-15 (baseline) & 2015-16

2014-15 (baseline) collection; % of n values for *School entry* & *Kindergarten exit* categories

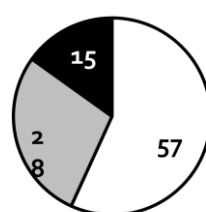


School entry (Fall)
n=324

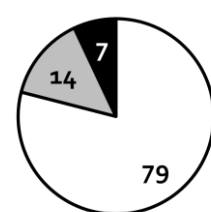


Kindergarten exit (Spring)
n=334

Sun West SD #207



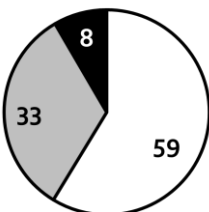
School entry (Fall)
n=13,591



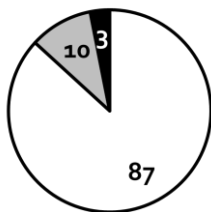
Kindergarten exit (Spring)
n=13,905

All school divisions

2015-16 collection; % of n values for *School entry* & *Kindergarten exit* categories

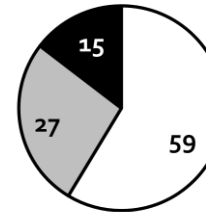


School entry (Fall)
n=310

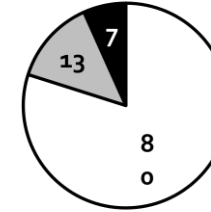


Kindergarten exit (Spring)
n=318

Sun West SD #207



School entry (Fall)
n=13,305



Kindergarten exit (Spring)
n=13,702

All school divisions



Notes:

Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and

responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

Source: Ministry of Education, Early Years Branch, 2016

Analysis of results

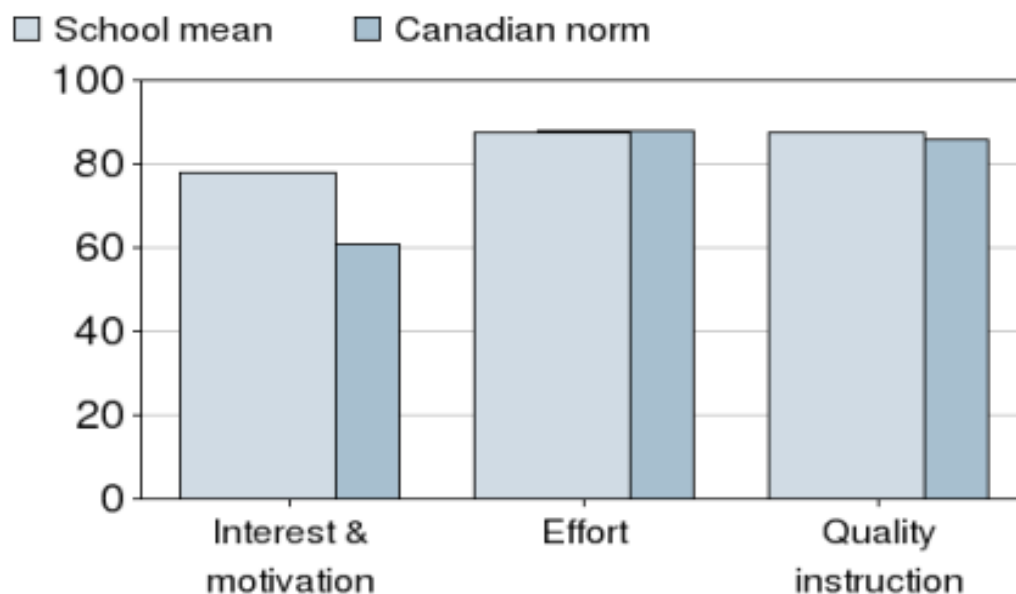
Overall, it appears that we are seeing a general increase in the percentage of improvement in EYE results between pre- and post- assessment on the EYE-TA from the fall to spring data. Over the past three years we have gone from 84 to 87 percent in our post-assessment results. We are proud of the upward trend in our pre- and post-assessment results. We are also proud of the quality of RTI interventions and follow-up that are occurring as a result of the post-assessment team meetings. While our school division fall EYE results for 2015-16 were identical to the provincial results at 59%, our spring results were significantly higher (87% for Sun West as compared to 80% for the province). We need to enhance our data tracking for our pre- and post- assessment data for our phonological/phonemic awareness pilot programs in order to enhance this programming and intervention. We need greater focus on ensuring our Kindergarten teachers have early learning training and ongoing professional development in early learning ideologies and pedagogy.

Student Engagement

Outcome: By June 2018, all Sun West Schools will report student engagement levels at or above the Canadian average on the OurSCHOOL survey results.

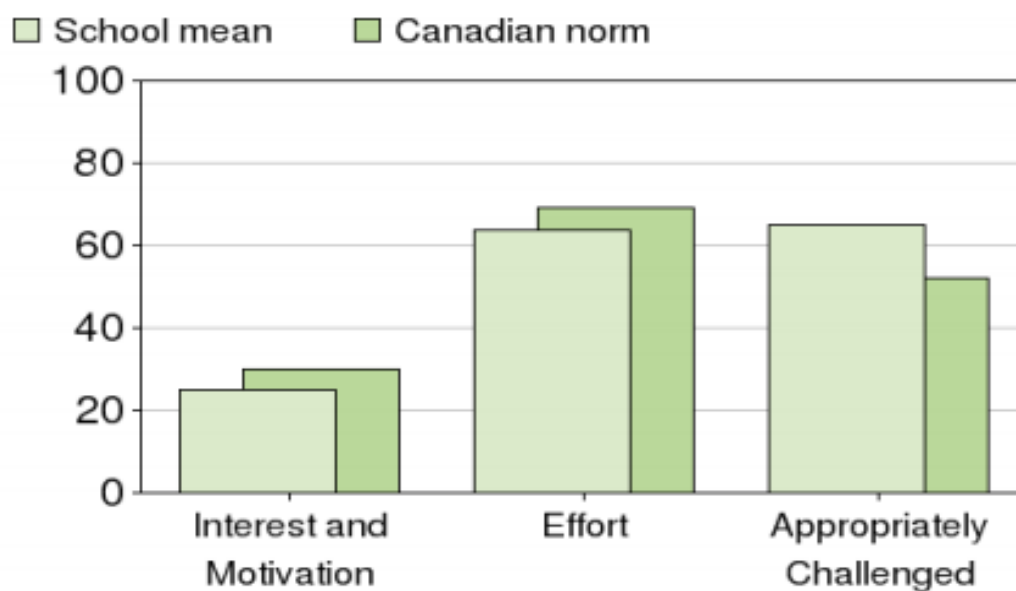
<p>School division goals aligned with local priority area</p>	<p>Sun West's goals include:</p> <ul style="list-style-type: none"> • Promote innovation and increase opportunities for collaboration • Improve communication • Shift models of instruction to teachers as activator • Develop diversity in programming • Expand partnerships with outside agencies • Improve Infrastructure
<p>School division actions taken during the 2015-16 school year to support local priority area</p>	<ul style="list-style-type: none"> • Sun West Initiative for School Improvement (SWISI) Innovation Fund for: <ul style="list-style-type: none"> - PBL Implementation at Elrose School - Gr 5/6 PBL Collaboration with Lucky Lake & Dinsmore Schools - Social learning project at Westberry School - Coding project at Davidson School - Health & Wellness project for all Colony Schools - Heart Rate Monitor project for all division schools - Personalized math project involving 62 teachers • 21st Century Educator program at all schools (catalyst teacher) • 1:1 Mobile Device Implementation in selected schools • Mobile Device deployment in classroom pods division-wide • Infrastructure projects to support related projects (wireless upgrades, bandwidth upgrades, mobile device management system, recabling at five schools) • Middle Years PAA Program Development (Drafting, Graphics, Robotics, Design) • New programming developed for online delivery in Advanced Placement ELA, Physics, Psychology & Calculus, PAA Trades in Autobody, Electrical and Welding, Equine Studies, Paleontology, Astronomy, Power Engineering, Personal Finance, Accounting, French, Food Studies & Interior Design • Personalized electronically Blended Learning (PeBL) – division wide application of personalized learning, including focused professional development, workshops, conferences, teacher collaboration opportunities and support of local school initiatives.
<p>Local Measures for <i>Student Engagement</i> Priority - <i>OurSCHOOL</i> survey results on student interest and motivation.</p>	

Percentage of Students in Grades 4 to 8 intellectually engaged in SK Sun West SD



Source: TTFM SWSD Student Engagement June 2016.

Percentage of Students in Grades 9 to 12 intellectually engaged in SK Sun West SD



Source: TTFM SWSD Student Engagement June 2016.

Analysis of results

The above graphs represents student engagement (interest and motivation) at both the Gr 4-8 level and Gr 9-12. The application of PeBL has been predominantly at the K-8 level and the results clearly demonstrate a significant impact – raising engagement levels from 60% reported in 2014-15 up to 80%+ which will likely increase further as more classrooms shift into personalized learning. In our Gr 9-12 graph we do not see significant change yet, but based on the experiences of other districts who have employed personalized learning we anticipate an improvement as our younger students become the next group of high school students and affect significant change to teaching pedagogy in the high school classrooms.

Demographics

In 2015-16, 5,022 K-12 students were enrolled in Sun West School Division schools. This is a slight increase from the previous year.

For 2015-16, the enrolment of Kindergarten to Grade 3 students increased slightly but is still slightly lower than the enrolment of students in higher grades. As the vast majority of our students are rural and not transient, this indicates that enrollment levels may continue a gradual decline. However, we are optimistic that newcomers will continue to move to the Sun West area as industries in our part of the province grow. Additionally, online student numbers continue to increase and are likely to more than offset the decline of traditional students.

In 2015-16, Prekindergarten numbers increased due to two additional programs, in Outlook and Biggar. Official English as an Additional Language (EAL) enrolment in 2015-16 was 373 and has increased since 2013-14 substantially. The data indicates a need for programming in all of our schools; which is challenging because EAL students are spread throughout schools in the division. An increase in self-identified FNM students in 2015-16 from the previous school year is perhaps due to a revised enrollment form introduced at all Sun West schools which gives students and families an easier method to self-declare.

Students

Grade			
	2013-14	2014-15	2015-16
Kindergarten	356	331	330
1	332	393	383
2	348	338	405
3	332	348	351
4	317	334	360
5	344	334	339
6	340	347	353
7	335	345	377
8	347	346	356
9	347	333	360
10	358	378	414
11	342	361	383
12	446	530	611
Total	4544	4718	5022
PreK	94	87	99

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year. Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	9	20	31
	4 to 6	13	29	35
	7 to 9	30	32	31
	10 to 12	27	52	90
	Total	79	133	187
English as an Additional Language	1 to 3	99	106	115
	4 to 6	105	108	129
	7 to 9	58	83	101
	10 to 12	6	19	28
	Total	268	316	373

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year. Source: Ministry of Education, 2015

Staff

Sun West School Division is the second largest employer in the area and makes a significant contribution to the regional economy. The division employs approximately 850 people on a full and part-time basis. About half of these employees are teachers; the other half represent a wide range of occupations. The school division needs educational assistants, secretarial staff, information technology (IT) people, caretakers, bus drivers, and other staff in order to provide a quality education for students of the division.

Job Category	FTEs
Classroom teachers	285.8
Principals, vice-principals	26.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	134.4
Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	22.2
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	58.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	120.0
Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents	10.0
Total Full-Time Equivalent (FTE) Staff	657.7

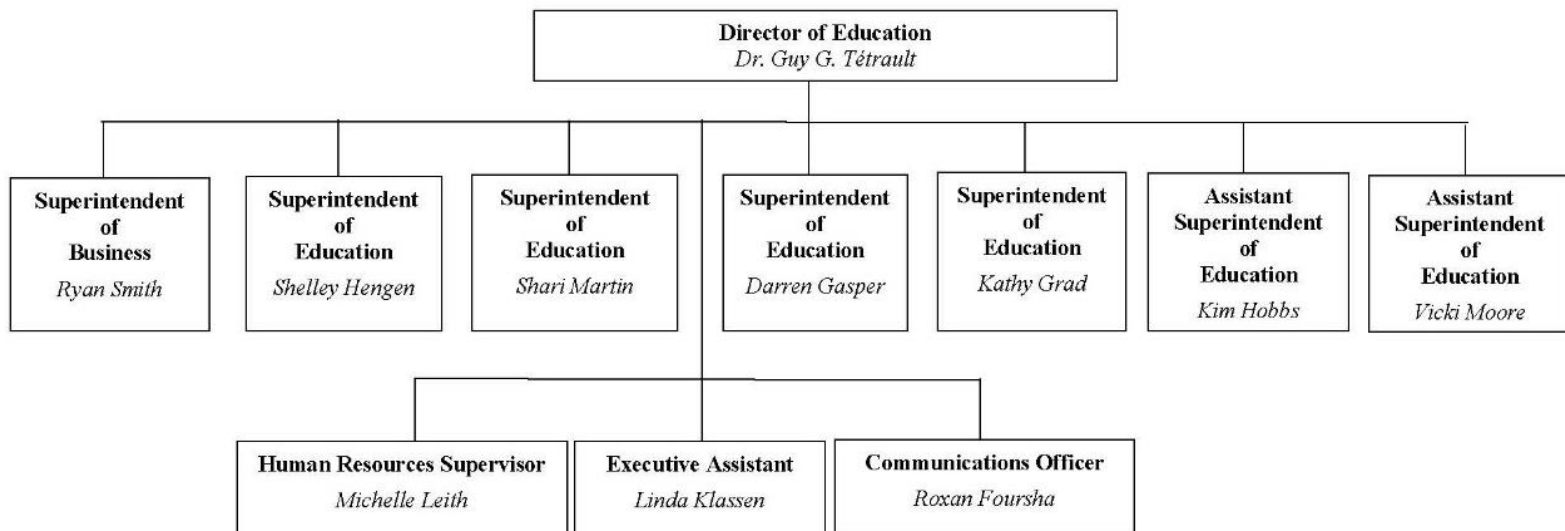
Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

Under the leadership of the Director of Education, Sun West's team of four Superintendents of Education, two Assistant Superintendents of Education, one Superintendent of Business and supervise and provide professional guidance to division level supervisors, over 330 teachers, 57 administrators, 121 educational assistants, 31 library staff and other personnel such as psychologists, counsellors and consultants. These teams also work together to develop processes, practices and policies for special education, student services, curriculum and instruction and collaborate with School Community Councils.

Sun West School Division's Organizational Chart



Facilities Infrastructure Projects and Transportation

Facilities

School List 2015-16

There are 40 schools in Sun West School Division located in 24 Saskatchewan communities:

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

- 40 schools located in 25 communities and 16 Hutterite Colonies. The average age of these schools is 53 years. The oldest school is 63 years old and the newest is 26 years old.
- A new Practical Applied Arts Centre was developed in the community of Outlook with a greatly expanded welding, carpentry and construction program.
- The Division head office is located in Rosetown.
- Five bus garages are located in Kindersley, Biggar, Elrose, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.
- Maintenance shops serve four quadrants of the division and are located in Rosetown, Kindersley, Elrose and Bladworth.

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

Infrastructure Projects 2015-16

Infrastructure Projects			
<i>School</i>	<i>Project</i>	<i>Details</i>	<i>2015-16 Cost</i>
Rossville School	Roofing	Remove old roof (foam and shingles) replace with SBS torchdown. Included fall arrest measures	\$291,652.10
Distance Learning Centre	New Building	Completion of building that began in 2014-15.	\$1,821,057.94
Total			\$2,112,710.94

Transportation

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

Sun West School Division operates its own transportation service and owns a fleet of 167 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities.

Transportation Statistics

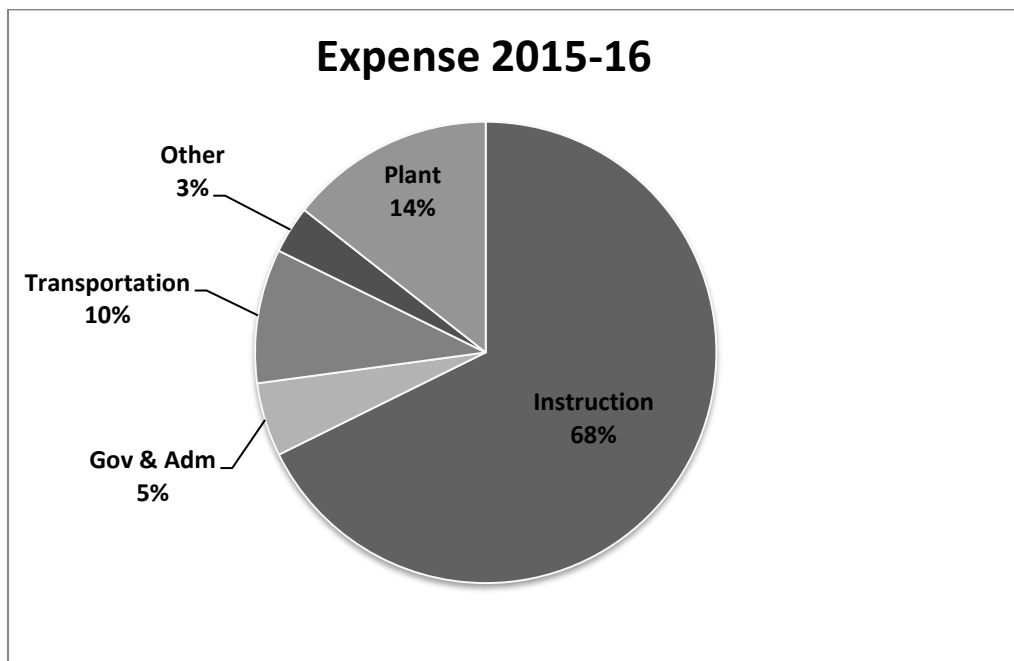
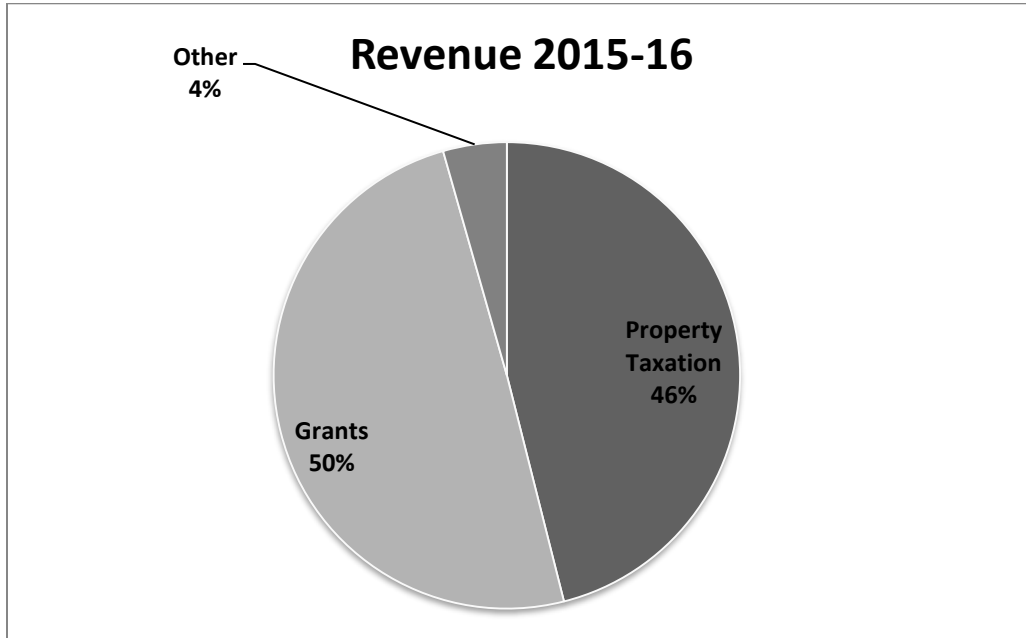
Students transported	2023
In-town students transported (included in above)	331
Transportation routes	112
Number of buses	174
Kilometres travelled daily	19,482
Average age of bus	2008
Capacity utilized on buses	45 % at 3 per seat
Average one-way ride time	70 minutes
Longest one-way ride time	71 minutes
Kilometres per year travelled on school trips daily	51,285
Cost per student per year	\$3,413.99
Cost per kilometre travelled	\$1.96

Note: Statistics are for daily transportation of student to and from school. Extra-curricular trips are not included. This data reflects transportation of Sun West School Division's secondary students.

Source: Earl McKnight, Supervisor of Transportation, 2015

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	28,315,860	28,982,530	27,682,423	666,670	2%	
Grants	31,114,572	31,163,522	32,298,317	48,950	0%	
Tuition and Related Fees	613,005	535,537	471,004	(77,468)	-13%	1
School Generated Funds	1,775,000	1,620,987	1,540,670	(154,013)	-9%	2
Complementary Services	336,804	336,804	349,305	-	0%	
External Services	101,000	136,946	45,164	35,946	36%	3
Other	466,033	145,035	504,327	(320,998)	-69%	4
Total Revenues	62,722,274	62,921,361	62,891,210	199,087	0%	
EXPENSES						
Governance	444,210	396,431	421,727	(47,779)	-11%	5
Administration	2,865,626	2,965,311	2,857,968	99,685	3%	
Instruction	42,529,428	44,047,640	43,409,898	1,518,212	4%	
Plant	9,164,159	9,374,880	9,161,614	210,721	2%	
Transportation	6,699,539	6,124,423	6,162,582	(575,116)	-9%	6
Tuition and Related Fees	90,125	49,764	62,066	(40,361)	-45%	7
School Generated Funds	1,775,000	1,591,463	1,524,550	(183,537)	-10%	8
Complementary Services	325,063	335,421	326,344	10,358	3%	
External Services	101,000	136,946	45,164	35,946	36%	9
Other Expenses	1,500	48,987	335,177	47,487	3166%	10
Total Expenses	63,995,650	65,071,266	64,307,090	1,075,616	2%	
Surplus (Deficit) for the Year	(1,273,376)	(2,149,905)	(1,415,880)			

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

Note	Explanation
1	Estimate of the number of courses delivered to students provincially through the Distance Learning Centre lower than expected
2	School Generated Funds that are raised at the school level and are administered at the school level
3	Regional Intersectoral Committee (RIC) surplus funds accessed for operating expenditures and special projects
4	Loss on disposal (net book value) following the sale of the Landis School; interest earned reduction; insurance proceeds less in comparison to historical claims
5	Board travel and professional development less than anticipated
6	Expenses for gas and oil for fleet vehicles less than anticipated
7	A reduction of students through the regional college agreement
8	School Generated Funds that are spent at the school level and are administered at the school level
9	Regional Intersectoral Committee special project was approved by Early Years' Branch with access to surplus funds
10	An increase to the provision for uncollectable accounts through Tax Title Property reconciliation

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel	Professional Development	Total
*Itterman, Karen	\$12,619	\$2,980	\$15,230	\$30,829
Bailey, Connie	3,900	668	1,384	5,952
Collins, John	13,169	3,456	9,294	25,920
Cowell, Barb	7,756	1,264	4,518	13,538
Dewey, Robert	10,888	4,443	11,110	26,440
Griffith, Ruth	8,998	1,928	10,343	21,268
Irwin, Margaret	7,456	2,323	5,003	14,782
Morrow, Cathy	7,488	1,109	11,852	20,449
Sander, Scott	7,163	2,396	9,940	19,499

*Chairperson

Personal Services

Name	Amount
ADAMS, DANA	84,526
ADELMAN, LEAH	58,644
ADNAM, DAVID	84,690
ADNAM, STEVEN	63,810
AITKEN, CAMERON	81,166
ANDERSON, BRENDA	66,655
ARGUE, DEREK	59,631
BAILEY, GARRETT	60,327
BALDWIN, SANDRA	88,970
BALLEK, NATALIE	122,194
BANG, JENA-LEA	76,458
BARCLAY, SHIRLEY	96,730
BECKER, STACY	98,127
BENNETT, MILES	88,465
BEREZOWSKI, PAULA	88,650
BEREZOWSKI, RICHARD	87,211
BERGERMAN, DANA	86,632

Name	Amount
BESHARAH, CANDACE	99,923
BIBERDORF, AARON	99,003
BJORNERUD, JODI	84,374
BLACKWELL JONES, KAREN	89,669
BLOMERT, KRISTIN	57,005
BREWER, SHERRY	56,006
BRICKER, AMANDA	77,029
BRITNELL, CAROL	96,534
BROWN, PAUL	68,380
BUCKO, EUGENE	89,835
BURKELL, ALANNA	61,440
BURTON, REBEKKA	54,977
BUSTILLO, NICOLE	63,315
BUTCHER, CAROLE	88,465
CARDIFF, BROOKE	58,341
CARLSON, KENT	73,635
CARPENTER, THOMAS	92,395

Name	Amount
CATES,JAMES	93,502
CEY,MICHAEL	77,040
CHAMBERS,JASON	98,543
CHARPENTIER,COLETTE	64,634
CHUPIK,NATALIE	96,728
CLARK,JANA	50,773
CLARKE,ASHLEY	66,141
CLOTHIER,DERK	51,762
COCHRAN,NATASHA	88,990
COCKERILL- NATTRASS,MELANIE	52,859
COFFEY-OLSON,JANET	77,896
COLES,ADINA	81,086
CUFF,BRODIE	62,857
DANSEREAU,CHARLENE	79,719
DANZ,JOERG	84,480
DARROCH,TRICIA	83,730
DAVIDSON,AMELIA	77,775
de CAUX,DEBORAH	99,791
DELORME,CASSANDRA	59,332
DEMEULENAERE,CRYSTAL	55,883
DENNING,BRIANNE	58,164
DIEDRICH,RAEANNE	67,669
DIEMERT,TAMMY	107,513
DIMITROFF,SHANNON	84,963
DINGLE,ELI	95,350
DINGLE,MORGAN	79,824
DINSMORE,BRETT	75,890
DOLL,DEREK	84,410
DOWS,ANDREA	52,947
DOWS,KENNETH	89,245
DRAGSETH,COLLIN	62,675
DRURY,TREVOR	84,515
DUBASOV,BECKY	67,275
EDGAR,TREVOR	89,009
ELASCHUK,DARRYL	85,728
ELLIOTT,MARION	92,793
EMPEY,CAROLINE	58,823

Name	Amount
EPP,TERENCE	84,364
FARRELL,REBECCA	75,676
FAST,AMANDA	84,864
FICK,KIMBERLY	113,320
FILYK,PATRICIA	84,910
FIZELL,DIANE	84,371
FLYNN,JANIS	87,524
FOLLENSBEE,SHELLEY	84,828
FOURSHA,ROXAN	77,532
FRANCOEUR,NICOLE	58,739
FREISTADT,DARCY	84,690
FRICK-DAVIS,RIETTA	88,767
FRIEDRICK,MEAGHAN	94,755
FRIESEN,KATHERINE	96,540
FROESE,KIMBERLY	73,292
GASPER,DARREN	156,651
GEBHARD,SHARI	84,371
GEORGE,SHAUNA	81,581
GERMAINE,CHRISTOPHER	74,155
GERMAN,TAMMY	86,086
GILES,BONNIE	52,947
GILLANDERS,MARLENE	97,932
GLENCROSS,KELSEA	65,279
GOSSELIN,CAROLYN	84,364
GOWEN,CORY	101,078
GRAD,KATHLEEN	153,643
GRAHAM,JANICE	71,938
GRANDE,LISA	84,281
GRASBY SAWATZKY,PAMELA	87,926
GRASSING,LAURA	71,547
GRAY,TRICIA	61,669
GREENE,MEAGHAN	76,369
GRESCHNER,ASHLEY	73,428
GUEBERT,PHILIP	95,043
GUILLET,DARREN	57,211
GUILMETTE,ELAINA	78,137
HAAS,LINDA	85,730

Name	Amount
HADDEN,STEPHEN	68,692
HAGEL,MONICA	61,018
HALL,BRIAN	73,136
HALL,TERRY	100,183
HANSEN,TAWNA	75,693
HARRIS,GLENDA	84,242
HARRISON,RENEE	73,539
HAUGEN,KIMBERLY	84,673
HAYES,CLINTON	89,683
HAYES,TEANA	92,605
HEATH,KURTIS	102,811
HEATH,LEANNE	84,481
HEATHERINGTON,NOVALEE	54,511
HENGEN,SHELLEY	162,829
HERBERT,BRETT	73,845
HERMAN,LISA	65,517
HERREM,NATHAN	62,610
HERTZ,PATRICIA	92,167
HEY,LEIA	97,805
HILBIG,BLAIN	112,144
HILLACRE,PATTI	84,371
HILL-WILCOX,CARISSA	54,804
HINGSTON,MELISSA	78,653
HINTZE,KARI	84,371
HOBBS,KIMBERLEY	119,507
HOCKLEY,SHELAGH	93,502
HOFFER,JAMES	73,976
HOFFINGER,DONNA	92,622
HOLLMAN,SHARON	93,966
HOLMES,AMBER	65,537
HOLT,LAURA	69,399
HOM,TIMOTHY	89,230
HOMINICK,MAIGAN	66,448
HOPKINS,COURTNEY	59,096
HOULT,MICHAEL	90,746
HOUNJET,CAMILLE	82,920
HRITZUK,KARRIE	91,473
HRYWKIW,ALICIA	63,450

Name	Amount
HUGHES,COURTNEY	63,018
HUTCHISON,KYLE	57,299
HYND,MELISSA	81,907
IVES,STEPHANIE	51,923
JAMIESON,AMY	68,496
JAMIESON,DANIELLE	92,793
JAMIESON,JOHNATHON	73,372
JEFFRIES,KAREN	104,697
JOHNSON,ANGYLLA	88,334
JOHNSON,CRYSTAL	84,557
JOHNSON,KIMBERLEY	98,700
JOHNSON,KIMBERLY	84,603
JOHNSON,LINDSAY	69,325
JOHNSON,ROY	85,472
JOHNSON,RYAN	84,404
JOHNSTON,BRIAN	86,914
JOHNSTONE,D'ANTOINE	54,960
JONES,SHIRLEY	103,148
KAMPEN,LEANNE	50,667
KAPINIAK,CAROLIN	84,375
KERPAN,MELANIE	77,386
KILLOH,PAULETTE	86,051
KING,LISA	88,712
KINGWELL,JEFFREY	74,050
KIRTZINGER,LISA	84,619
KLASSEN,CRYSTAL	94,435
KLASSEN,DOUGLAS	84,364
KLASSEN,LINDA	72,662
KNOWLES,EMILY	62,223
KRAHN,CHARLENE	96,268
KRAHN,CHRISTINE	91,940
KRAHN,GEORGE	78,009
KRAMER,MELANIE	64,469
KRAUSE,DANIEL	64,317
KURULAK,DARREN	84,835
KURULAK,WILMA	81,771
LAMBERT,CORLYN	85,184
LARSON,ERIC	93,502

Name	Amount
LARSON,KATELYN	54,535
LARWOOD,BRENT	82,492
LAWRENCE,JEFFREY	84,364
LeBLANC,ROBERT	72,001
LEE-KLAASSEN,MICHELLE	59,966
LEHMAN,TANNIS	68,672
LEHMKUHL,PAUL	57,569
LEHMKUHL,RHEANNE	63,388
LEITH,MICHELLE	119,545
LEWIS,CAROL	50,561
LEWIS,VANESSA	102,845
LI,YING ZHU WENDY	59,941
LIBKE,SHANNON	84,921
LITZENBERGER,HAROLD	72,658
LOKEN,JENNIFER	83,366
LONG,JILL	102,864
LORENZEN,KYLIE	66,998
LORER,CARLA	94,341
LOW,ARLENE	84,364
LOW,JASON	110,358
LOWE,JAMES	90,335
LUKE,KESTON	59,483
LUUKKONEN,DAVID	93,502
LYTLE,SUSAN	57,603
MacDONALD,ALYSA	59,455
MAHONEY,LESLEY	88,465
MAKI,RODNEY	84,371
MARCHANT,HEIDI	84,839
MARSH,DANIEL	66,617
MARSH,DEAN	92,167
MARSH,PAULA	91,940
MARTIN,SHARI	162,829
MASTEL,KEVIN	84,918
McCONNELL,KAREN	80,223
McDONALD,CAROLYN	85,728
McDONALD,PATRICIA	97,791
McJANNET,GREG	104,276
McKELLAR,LYLE	106,140

Name	Amount
McKENNEY,DEANNE	102,845
McKNIGHT,EARL	109,656
McLAUCHLIN,NICOLE	68,118
McLAUCHLIN,TODD	60,119
McLEOD,RICHARD	77,040
McMAHON,DENAYE	84,374
McPHEE,JOHN	113,845
MERKOSKY,AMANDA	53,565
MICHALCHUK,JESS	86,407
MICHELMAN,LOUISE	69,637
MILLAR,MONIQUE	74,643
MILLS,SUELLEN	65,072
MILTON,PENNY JO	88,840
MINION,ROBERT	90,557
MODIEN,SHELDON	101,735
MOFFAT,MELANIE	84,371
MOORE,AARON	60,235
MOORE,JACLYN	57,504
MOORE,VICKI	119,507
MORRISON,KAREN	86,314
MORRISON,LANCE	89,498
MORRISON,SHAUNA	88,710
MURPHY,JENNIFER	71,168
MUYARD,ASHLEE	54,928
NADEAU,MARLOW	77,040
NEUDORF,BONNIE	88,862
NORRIS,JOELLE	74,285
NORRISH,HEATHER	87,448
NORRISH,JANAYA	87,009
NOSEWORTHY,JAMES	93,407
OLIVIER,MICHELLE	102,857
OLIVIER,NATASHA	78,028
OLSON,HELENA	65,984
OLSON,STEVEN	77,040
ORTON,BRENNA	60,002
OSCAR,CHRISTOPHER	117,990
OSMOND,IAN	76,077
OSTROM,ANGEL	91,940

Name	Amount
OWENS,CARA	61,702
OWENS,RUBY	94,830
PADBERG,GREG	61,622
PALMER,NORINE	84,416
PANNELL HAUGEN,TAMMY	84,364
PAPROSKI,GARY	97,018
PARK,BRENDA	88,916
PARKER,IAN	76,290
PARRY,COLLEEN	67,284
PASTERNAK,EVAN	63,402
PEACH,JENNIFER	93,774
PEARDON,SHANNON	89,065
PEARSON,DONNA	84,603
PERKINS,JASON	57,299
PERRIN-JAMES,MEGAN	69,436
PETERSON,DEBORAH	88,864
PETIT,KRISTIN	59,931
PFEIFFER,ELIZABETH	96,795
PHILLIPS,HEATHER	66,185
PINCEMIN,ERIN	88,955
POLETZ,LINDA	102,845
POLOWICK,JODY	60,762
POND,NATHAN	69,333
POTRATZ,SONDRA	52,296
REICHERT,TAMI	55,205
RETTERRATH,TANISHA	58,974
RETTGER,CATHERINE	95,749
REWERTS,COLLEEN	57,299
REYNOLDS,CORTNEY	91,732
ROBARTS,COLLEEN	94,086
ROBERTSON,CHERYL	84,364
ROBERTSON,KATRINA	84,387
ROBSON GILCHRIST,CARLY	66,040
ROGERS,LISA	53,908
ROSS,JESSICA	55,220
ROUSE,CLAYTON	51,860
RUSNAK,JODI-LEE	61,915
RUTEN,NATHAN	64,405

Name	Amount
RYAN-DOBBIN,MAUREEN	55,490
RYCHLO,CAROL	90,303
SAATHOFF,RHONDA	119,545
SAELHOF,LISA	102,115
SAELHOF,SAMANTHA	54,749
SAMPSON,ASHLEY	55,233
SAMPSON,KRISTIN	80,961
SAMPSON,TANYA	68,198
SARADA,SHELDON	84,491
SCHLOSSER,KATIE	80,633
SCHMALTZ,PAMELA	88,669
SCHULTZ,MONIKA	93,509
SCRIVER,HANNAH	58,718
SENGER,MELISSA	57,488
SHAW,KATILYN	65,513
SHILLINGTON,MELANIE	62,419
SIEMENS,JAMES	76,399
SINGER,JENNIFER	84,507
SIROSKI,BRENNA	68,949
SLADE,EVAN	68,695
SLOBODA,MAUREEN	93,600
SLOCOMBE,LAURIE	115,914
SMADU,BLAIR	84,718
SMITH,CODY	57,305
SMITH,GLEN	84,616
SMITH,KELSEY	60,666
SMITH,RYAN	163,215
SOBKOWICZ,KIM	96,534
SOBKOWICZ,KIMBERLY	50,262
SOPCZAK,JEFFREY	108,337
SPILCHAK,JOHN	62,684
SQUIRES,MELISSA	57,203
STEPHENS,SCOTT	88,465
STEPHENSON,SHANNON	88,954
STINSON,PAUL	93,852
SUTHERLAND,CRAIG	56,473
SWAN,COLLEEN	84,395
SWAN,ERIN	54,324

Name	Amount
TAN,JONAH	56,830
TELFER,PATRICK	71,787
TÉTRAULT,GUY	225,027
THIESSEN,RYAN	68,751
THOMSON,CINDY	112,131
THOMSON,DARREN	62,684
THORSTAD,DARLA	108,026
TIFFIN,JOELL	65,673
TONER,ERIN	57,090
TORWALT- LAWRENCE,RENEE	84,774
TRIFFO,BRENT	84,955
TRIFFO,NICOLE	78,696
TULP,CINDY	94,016
TULP,LLOYD	72,889
UHRICH,TRACEY	89,464
UNDERWOOD,COLLEEN	57,819
VAN DEN HEUVEL,SHANA	61,176
van NEST,KRISTA	62,242
VANNEST,ALISHA	51,186
VANTHUYNE,CRAIG	105,858
VANTHUYNE,DEAVIN	85,540
VAVRA,DANIELLE	77,027
VENN,CAROL	89,130
VERGE,JULIE	89,297
VOLK,CONNIE	50,326
WAGNER,JACKIE	93,502
WALDNER,MARCY	88,465
WALKER MOREY,CHANTAL	88,993
WALKER,JAMES	95,369

Name	Amount
WALKER,JANINE	86,763
WALTER,JENNIFER	84,593
WALTERS,KOLIN	84,464
WALZAK,TRACEY	56,052
WANNER,TAMARA	91,940
WARD,AILEEN	76,795
WARNOCK,VANESSA	58,754
WARREN,JANET	72,735
WATSON,JACEY	50,944
WEBER,DANIEL	74,624
WEBER,JAIME	72,249
WENAAS,KRISTA	64,369
WERSTIUK,DAVID	84,364
WHITELL,DIEDRA	57,211
WIEBE,SUSAN	85,966
WILLNER,HAYLEY	55,244
WILLNER,KARIELLE	85,098
WILLNER,LAURA	83,183
WILSON,KARLA	83,531
WINTONYK,KELSEY	54,656
WINTONYK,MITCHELL	62,993
WOOD,DEBRA	84,642
WOOD,WALTER	112,570
WRIGHT,ROSS	85,317
YOUSIE THOMPSON,AMBER	89,214
YEOMANS,SHERYL-ANN	84,466
ZAGORUY,JACQUELINE	84,364
ZEREBESKI- WALTERS,CONNIE	84,432
ZUBROWSKI,JUSTYNA	56,108

Supplier Payments

Name	Amount
APPLE CANADA INC	140,949
BEE-J'S OFFICE PLUS	43,551

Name	Amount
BOARDWALK COMMUNICATIONS	108,930
CDW CANADA INC.	560,707

Name	Amount
CENTAUR PRODUCTS INC.	108,065
CENTRAL PLAINS CO-OP	51,174
CENTURY ROOFING & SHEET METAL	332,573
CLIFTON ASSOCIATES LTD.	90,244
CP DISTRIBUTORS LTD.	70,472
DE LAGE LANDEN FINANCIAL	55,075
DITSON, BARRY	51,264
EECOL ELECTRIC CORP.	138,234
EMCO CORPORATION	58,681
EVOLUTION PRESENTATION	120,292
FEDERATED CO-OPERATIVES	641,916
HBI OFFICE PLUS INC	440,362
IMPACT ENERGY SERVICES	75,059
INSIGHT CANADA INC.	54,908
J & K BUILDING SUPPLIES	84,790
LAMBDA SOLUTIONS	79,240
MARSH CANADA LIMITED	365,138
MATRIX VIDEO COMMUNICATIONS	54,163
MAXIM TRUCK & TRAILER	143,947
MILLSAP FUEL DISTRIBUTORS LTD.	92,652
NETLINK COMPUTER INC.	111,059
PEARSON CANADA INC.	120,225
PINNACLE DISTRIBUTION INC.	238,948

Name	Amount
PLAINSMAN HVAC-R LTD	310,278
QUOREX CONSTRUCTION	1,505,597
R & D DRYWALL INC.	186,502
RACK PETROLEUM LTD	85,514
RBC ROYAL BANK	234,882
RCAP LEASING	51,841
ROWLEY'S ELECTRIC	78,026
RYSAVY, DAVE	58,363
SASK TEL	135,211
SASK. ENERGY	353,671
SASK. POWER	854,872
SASKATCHEWAN SCHOOL BOARDS	100,782
SGI	157,312
SHANAHAN'S LIMITED PARTNERSHIP	75,024
SHERMCO INDUSTRIES CANADA INC.	78,380
SOFTCHOICE LP	177,255
ST. JOHN'S MUSIC	61,381
SUPREME OFFICE PRODUCTS	105,454
TARNES ELECTRIC LTD.	147,137
THE SURVEILLANCE SHOP	83,492
TIGCHELAAR, HANS	128,158
TOSHIBA BUSINESS SOLUTIONS	78,382

Name	Amount
TRADE WEST EQUIPMENT LTD.	102,179
UNIVERSITY OF SASKATCHEWAN	63,376

Name	Amount
WESTERN CANADA BUS	994,272
WITT, DIANA	61,055

Other Expenditures

Name	Amount
CUPE LOCAL 4802	150,192
MEPP	982,693
RECEIVER GENERAL FOR CANADA	2,386,684
SASK. TEACHERS' FEDERATION	4,151,738
SSBA EMPLOYEE BENEFITS PLAN	492,566

Name	Amount
SUN WEST TEACHERS' ASSOCIATION	58,455
TEACHERS' SUPERANNUATION	61,509
TEACHERS' SUPERANNUATION FUND	20,033

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Sun West School Division No. 207

School Division No. 2070500

For the Period Ending: August 31, 2016

Ryan Smith

Chief Financial Officer

Rhonda Saathoff

Business Supervisor

Close Hauta Bertoia Blanchette

Auditor

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



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

Management's Responsibility for the Financial Statements

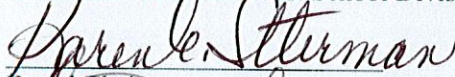
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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.

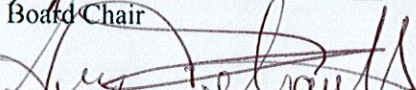
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

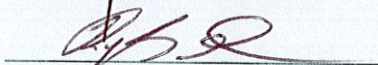
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

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


Board Chair


CEO/Director of Education


Chief Financial Officer

November 29, 2016

Close Hauta Bertoia Blanchette

Chartered Professional Accountants

Telephone (306) 463-6591

Fax (306) 463-4292

R.D. Hauta, B.Comm., CPA, CA*
M.W. Close, B.Comm., CPA, CA*
A.R. Bertoia, B.Comm., CPA, CA*
K.L. Blanchette, B.Comm., CPA, CA*

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

Associates:

R.F. Perkins, B.Comm., CPA, FCA*
W.H. Massey, B.Comm., CPA, CMA

INDEPENDENT AUDITORS' REPORT

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

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, 2016, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility 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, 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2016, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KINDERSLEY, Saskatchewan
November 29, 2016

Chartered Professional Accountants

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2016

... page 1

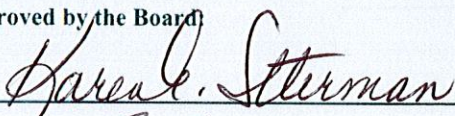
	2016	2015
Financial Assets		
Cash and Cash Equivalents	5,238,097	8,349,340
Accounts Receivable (Note 8)	9,073,278	9,002,982
Portfolio Investments (Note 4)	74,111	73,458
Total Financial Assets	14,385,486	17,425,780
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	61,994	397,766
Liability for Employee Future Benefits (Note 6)	502,500	438,300
Deferred Revenue (Note 10)	83,407	67,757
Total Liabilities	647,901	903,823
Net Financial Assets	13,737,585	16,521,957
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	64,314,419	63,589,532
Inventory of Supplies for Consumption	286,938	308,730
Prepaid Expenses	160,095	228,723
Total Non-Financial Assets	64,761,452	64,126,985
Total Accumulated Surplus (Note 13)	78,499,037	80,648,942

Contingent Liabilities (Note 16)

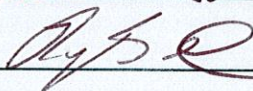
Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
REVENUES	(Note 14)		
Property Taxation	28,315,860	28,982,530	27,682,423
Grants	31,114,572	31,163,522	32,298,317
Tuition and Related Fees	613,005	535,537	471,004
School Generated Funds	1,775,000	1,620,987	1,540,670
Complementary Services (Note 11)	336,804	336,804	349,305
External Services (Note 12)	101,000	136,946	45,164
Other	466,033	145,035	504,327
Total Revenues (Schedule A)	62,722,274	62,921,361	62,891,210
EXPENSES			
Governance	444,210	396,431	421,727
Administration	2,865,626	2,965,311	2,857,968
Instruction	42,529,428	44,047,640	43,409,898
Plant	9,164,159	9,374,880	9,161,614
Transportation	6,699,539	6,124,423	6,162,582
Tuition and Related Fees	90,125	49,764	62,066
School Generated Funds	1,775,000	1,591,463	1,524,550
Complementary Services (Note 11)	325,063	335,421	326,344
External Services (Note 12)	101,000	136,946	45,164
Other Expenses	1,500	48,987	335,177
Total Expenses (Schedule B)	63,995,650	65,071,266	64,307,090
Operating (Deficit) for the Year	(1,273,376)	(2,149,905)	(1,415,880)
Accumulated Surplus from Operations, Beginning of Year	80,648,942	80,648,942	82,064,822
Accumulated Surplus from Operations, End of Year	79,375,566	78,499,037	80,648,942

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

Sun West School Division No. 207
Statement of Changes in Net Financial Assets
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
	(Note 14)		
Net Financial Assets, Beginning of Year	16,521,957	16,521,957	23,115,541
Changes During the Year			
Operating (Deficit) for the Year	(1,273,376)	(2,149,905)	(1,415,880)
Acquisition of Tangible Capital Assets (Schedule C)	(6,192,948)	(5,766,982)	(9,631,819)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	23,991	16,887
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	120,633	(16,887)
Amortization of Tangible Capital Assets (Schedule C)	4,583,424	4,897,471	4,473,073
Net Acquisition of Inventory of Supplies	-	21,792	(2,151)
Net Change in Other Non-Financial Assets	-	68,628	(16,806)
Change in Net Financial Assets	(2,882,900)	(2,784,372)	(6,593,583)
Net Financial Assets, End of Year	13,639,057	13,737,585	16,521,957

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

Sun West School Division No. 207
Statement of Cash Flows
for the year ended August 31, 2016

	2016	2015
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(2,149,905)	(1,415,880)
Add Non-Cash Items Included in Deficit (Schedule D)	5,018,104	4,456,186
Net Change in Non-Cash Operating Activities (Schedule E)	(235,798)	(532,303)
Cash Provided by Operating Activities	2,632,401	2,508,003
CAPITAL ACTIVITIES		
Cash (Used) to Acquire Tangible Capital Assets	(5,766,982)	(9,631,819)
Proceeds on Disposal of Tangible Capital Assets	23,991	16,887
Cash (Used) by Capital Activities	(5,742,991)	(9,614,932)
INVESTING ACTIVITIES		
Cash (Used) to Acquire Portfolio Investments	(653)	-
Proceeds on Disposal of Portfolio Investments	-	4,189
Cash Provided (Used) by Investing Activities	(653)	4,189
(DECREASE) IN CASH AND CASH EQUIVALENTS	(3,111,243)	(7,102,740)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	8,349,340	15,452,080
CASH AND CASH EQUIVALENTS, END OF YEAR	5,238,097	8,349,340

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

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	27,990,860	28,598,783	27,357,296
Total Property Tax Revenue	27,990,860	28,598,783	27,357,296
Grants in Lieu of Taxes			
Federal Government	120,000	90,595	78,309
Provincial Government	120,000	185,744	158,657
Other	60,000	51,363	56,984
Total Grants in Lieu of Taxes	300,000	327,702	293,950
Other Tax Revenues			
House Trailer Fees	25,000	33,498	41,805
Total Other Tax Revenues	25,000	33,498	41,805
Additions to Levy			
Penalties	-	115,050	95,018
Other	-	-	8,160
Total Additions to Levy	-	115,050	103,178
Deletions from Levy			
Cancellations	-	(65,793)	(113,806)
Other Deletions	-	(26,710)	-
Total Deletions from Levy	-	(92,503)	(113,806)
Total Property Taxation Revenue	28,315,860	28,982,530	27,682,423
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	30,105,516	29,967,620	30,933,403
Other Ministry Grants	-	10,000	10,000
Total Ministry Grants	30,105,516	29,977,620	30,943,403
Other Provincial Grants	-	149,877	163,601
Total Operating Grants	30,105,516	30,127,497	31,107,004
Capital Grants			
Ministry of Education Capital Grants	823,868	1,036,025	1,191,313
Other Provincial Capital Grants	185,188	-	-
Total Capital Grants	1,009,056	1,036,025	1,191,313
Total Grants	31,114,572	31,163,522	32,298,317

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Individuals and Other	7,500	7,500	-
Total Tuition Fees	7,500	7,500	-
Transportation Fees	3,505	4,281	-
Other Related Fees	602,000	523,756	471,004
Total Operating Tuition and Related Fees	613,005	535,537	471,004
Total Tuition and Related Fees Revenue	613,005	535,537	471,004
School Generated Funds Revenue			
Curricular			
Student Fees	50,000	85,782	68,264
Total Curricular Fees	50,000	85,782	68,264
Non-Curricular Fees			
Commercial Sales - Non-GST	335,000	442,599	416,217
Fundraising	800,000	472,215	474,817
Grants and Partnerships	40,000	41,305	11,338
Students Fees	220,000	175,503	167,989
Other	330,000	403,583	402,045
Total Non-Curricular Fees	1,725,000	1,535,205	1,472,406
Total School Generated Funds Revenue	1,775,000	1,620,987	1,540,670
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	336,804	336,804	326,190
Total Operating Grants	336,804	336,804	326,190
Capital Grants			
Ministry of Education Capital Grants	-	-	23,115
Total Capital Grants	-	-	23,115
Total Complementary Services Revenue	336,804	336,804	349,305

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
External Services			
Operating Grants			
Other Provincial Grants	101,000	101,002	-
Other Grants	-	-	42,083
Total Operating Grants	101,000	101,002	42,083
Fees and Other Revenue			
Other Revenue	-	35,944	3,081
Total Fees and Other Revenue	-	35,944	3,081
Total External Services Revenue	101,000	136,946	45,164
Other Revenue			
Miscellaneous Revenue	290,033	194,000	332,507
Sales & Rentals	26,000	7,600	13,548
Investments	150,000	64,068	141,385
Gain (Loss) on Disposal of Capital Assets	-	(120,633)	16,887
Total Other Revenue	466,033	145,035	504,327
TOTAL REVENUE FOR THE YEAR	62,722,274	62,921,361	62,891,210

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Governance Expense			
Board Members Expense	138,740	122,734	129,571
Professional Development- Board Members	102,218	78,741	85,666
Advisory Committees	73,000	70,650	69,832
Elections	1,000	651	-
Other Governance Expenses	129,252	123,655	136,658
Total Governance Expense	444,210	396,431	421,727
Administration Expense			
Salaries	2,237,653	2,283,519	2,186,335
Benefits	240,535	249,863	236,298
Supplies & Services	112,300	107,307	127,005
Non-Capital Furniture & Equipment	10,500	17,718	18,863
Building Operating Expenses	41,000	48,047	62,187
Communications	42,818	44,823	49,379
Travel	85,000	79,590	79,040
Professional Development	52,700	93,881	58,157
Amortization of Tangible Capital Assets	43,120	40,563	40,704
Total Administration Expense	2,865,626	2,965,311	2,857,968
Instruction Expense			
Instructional (Teacher Contract) Salaries	28,401,696	30,598,631	29,657,906
Instructional (Teacher Contract) Benefits	1,493,764	1,605,127	1,553,975
Program Support (Non-Teacher Contract) Salaries	5,919,906	6,002,145	6,013,894
Program Support (Non-Teacher Contract) Benefits	1,128,700	1,096,328	1,112,766
Instructional Aids	1,422,964	1,001,641	1,135,638
Supplies & Services	760,744	811,656	989,019
Non-Capital Furniture & Equipment	997,017	336,424	453,101
Communications	146,952	164,570	167,979
Travel	382,140	465,785	441,036
Professional Development	274,000	306,396	400,853
Student Related Expense	286,467	208,370	144,843
Amortization of Tangible Capital Assets	1,315,078	1,450,567	1,338,888
Total Instruction Expense	42,529,428	44,047,640	43,409,898

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Plant Operation & Maintenance Expense			
Salaries	2,749,404	2,759,877	2,645,302
Benefits	491,912	474,395	458,593
Supplies & Services	16,000	27,874	135,828
Non-Capital Furniture & Equipment	58,000	53,057	59,785
Building Operating Expenses	3,356,643	3,329,839	3,393,656
Communications	11,200	18,978	16,369
Travel	73,500	89,029	84,664
Professional Development	7,500	12,215	14,447
Amortization of Tangible Capital Assets	2,400,000	2,609,616	2,352,970
Total Plant Operation & Maintenance Expense	9,164,159	9,374,880	9,161,614
Student Transportation Expense			
Salaries	2,858,165	2,910,220	2,792,694
Benefits	580,416	552,693	537,074
Supplies & Services	1,497,500	1,067,232	1,237,818
Non-Capital Furniture & Equipment	605,000	519,569	531,217
Building Operating Expenses	75,900	62,452	69,949
Communications	31,997	30,035	27,789
Travel	55,000	16,049	30,847
Professional Development	20,000	16,835	30,686
Contracted Transportation	150,335	152,613	163,997
Amortization of Tangible Capital Assets	825,226	796,725	740,511
Total Student Transportation Expense	6,699,539	6,124,423	6,162,582
Tuition and Related Fees Expense			
Tuition Fees	90,125	49,764	62,066
Total Tuition and Related Fees Expense	90,125	49,764	62,066
School Generated Funds Expense			
Academic Supplies & Services	26,000	20,546	12,826
Cost of Sales	400,000	437,170	433,425
Non-Capital Furniture & Equipment	11,000	24,552	13,846
School Fund Expenses	1,338,000	1,109,195	1,064,453
Total School Generated Funds Expense	1,775,000	1,591,463	1,524,550

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	243,563	268,779	257,700
Program Support (Non-Teacher Contract) Salaries & Benefits	55,000	39,348	45,686
Transportation Salaries & Benefits	20,000	17,846	18,169
Instructional Aids	6,000	3,508	3,685
Building Operating Expenses	-	2,842	-
Communications	-	45	-
Travel	500	340	692
Professional Development (Non-Salary Costs)	-	2,285	412
Student Related Expenses	-	428	-
Total Complementary Services Expense	325,063	335,421	326,344
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	94,565	105,716	40,678
Instructional Aids	-	82	14
Supplies & Services	-	20,132	37
Communications	435	242	96
Travel	5,000	9,879	4,339
Professional Development (Non-Salary Costs)	1,000	895	-
Total External Services Expense	101,000	136,946	45,164
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	1,500	9,182	1,027
Total Interest and Bank Charges	1,500	9,182	1,027
Contaminated Sites	-	-	373,759
Provision for Uncollectable Accounts	-	39,805	(39,609)
Total Other Expense	1,500	48,987	335,177
TOTAL EXPENSES FOR THE YEAR	63,995,650	65,071,266	64,307,090

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2016

	Land	Improvements	Buildings	Short-Term	School	Other	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2016	2015
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	1,021,624	3,405,998	89,747,800	2,155,007	11,505,683	612,691	8,070,801	4,453,372	504,848	1,387,154	122,864,978	114,552,767
Additions/Purchases	-	64,886	291,652	1,841,748	962,006	58,692	1,218,961	1,059,780	148,564	120,693	5,766,982	9,631,819
Disposals	(28,106)	-	(930,573)	(9,721)	(438,713)	(36,185)	-	-	-	-	(1,443,298)	(729,513)
Write-Downs	-	-	-	-	-	-	(593,828)	-	-	-	(593,828)	(590,095)
Transfers to (from)	-	-	15,091	1,372,063	-	-	-	-	-	(1,387,154)	-	-
Closing Balance as of August 31	993,518	3,470,884	89,123,970	5,359,097	12,028,976	635,198	8,695,934	5,513,152	653,412	120,693	126,594,834	122,864,978

Tangible Capital Assets - Amortization

Opening Balance as of September 1	-	2,958,891	43,260,878	712,837	6,850,891	417,395	2,681,195	2,176,321	217,038	-	59,275,446	56,121,981
Amortization of the Period	-	54,386	1,782,662	258,414	733,636	78,884	868,870	1,007,467	113,152	-	4,897,471	4,473,073
Disposals	-	-	(822,971)	(9,721)	(438,713)	(27,269)	-	-	-	-	(1,298,674)	(729,513)
Write-Downs	-	-	-	-	-	-	(593,828)	-	-	-	(593,828)	(590,095)
Closing Balance as of August 31	N/A	3,013,277	44,220,569	961,530	7,145,814	469,010	2,956,237	3,183,788	330,190	N/A	62,280,415	59,275,446

Net Book Value

Opening Balance as of September 1	1,021,624	447,107	46,486,922	1,442,170	4,654,792	195,296	5,389,606	2,277,051	287,810	1,387,154	63,589,532	58,430,785
Closing Balance as of August 31	993,518	457,607	44,903,401	4,397,567	4,883,162	166,188	5,739,697	2,329,364	323,222	120,693	64,314,419	63,589,532
Change in Net Book Value	(28,106)	10,500	(1,583,521)	2,955,397	228,370	(29,108)	350,091	52,313	35,412	(1,266,461)	724,887	5,158,747

Disposals

Historical Cost	28,106	-	930,573	9,721	438,713	36,185	-	-	-	-	1,443,298	729,513
Accumulated Amortization	-	-	822,971	9,721	438,713	27,269	-	-	-	-	1,298,674	729,513
Net Cost	28,106	-	107,602	-	-	8,916	-	-	-	-	144,624	-
Price of Sale	-	-	1	-	6,990	17,000	-	-	-	-	23,991	16,887
Gain (Loss) on Disposal	(28,106)	-	(107,601)	-	6,990	8,084	-	-	-	-	(120,633)	16,887

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2016

	2016	2015
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,897,471	4,473,073
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	120,633	(16,887)
Total Non-Cash Items Included in Deficit	5,018,104	4,456,186

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2016

	2016	2015
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(70,296)	(158,954)
(Decrease) in Accounts Payable and Accrued Liabilities	(335,772)	(421,455)
Increase in Liability for Employee Future Benefits	64,200	47,900
Increase in Deferred Revenue	15,650	19,163
Decrease (Increase) in Inventory of Supplies for Consumption	21,792	(2,151)
Decrease (Increase) in Prepaid Expenses	68,628	(16,806)
Total Net Change in Non-Cash Operating Activities	(235,798)	(532,303)

SUN WEST SCHOOL DIVISION NO. 207
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1. AUTHORITY AND PURPOSE

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

The school division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division's boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

c) 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 \$502,500 (2015 - \$438,300) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$28,982,530 (2015 - \$27,682,423) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$649,994 (2015 - \$610,189) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$0 (2015 - \$121,302) the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$4,897,471 (2015 - \$4,473,073) because

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the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) 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, 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. Monetary 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.

e) Financial Assets

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

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

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Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

Portfolio Investments consist of GIC's and Co-op Equity. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) 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 of the school division include land, land improvements, buildings, buildings-short term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction.

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

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Assets under construction are not amortized until completed and placed into service for use. Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include student leadership conference expenses, insurance premiums, professional development, speaker for a special event and software licensing.

g) 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.

Liability for Contaminated Sites arises when contamination is being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
 - is directly responsible; or
 - accepts responsibility
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to be obligated to incur such costs. The liability estimate includes costs that are directly attributable to the remediation activities and reflects the costs required to bring the site up to the current environmental standard for its use prior to contamination. The liability is recorded net of any expected recoveries.

A detail of the accrued Liability for Contaminated Sites is included in Note 9 – Accounts Payable and Accrued Liabilities of the financial statements.

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

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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.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered; revenue from contractual services is recognized as the services are delivered; and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

i) 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 revenues include the following:

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

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ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity 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.

j) Statement of Remeasurement Gains and Losses

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$20,000,000 that bears interest at a rate of bank prime rate minus 0.60% per annum with RBC. This line of credit is authorized by a borrowing resolution by the board of education. This line of credit was

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approved by the Minister of Education on February 21, 2013. The balance drawn on the line of credit at August 31, 2016 was \$nil (August 31, 2015 - \$nil).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2016	2015
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs - Royal Bank of Canada	\$ 34,552	\$ 34,246
Co-op Equity	39,559	39,212
Total portfolio investments	\$ 74,111	\$ 73,458

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 122,734	\$ 273,697	\$ -	\$ 396,431	\$ 421,727
Administration	2,533,382	391,366	40,563	2,965,311	2,857,968
Instruction	39,302,231	3,294,842	1,450,567	44,047,640	43,409,898
Plant	3,234,272	3,530,992	2,609,616	9,374,880	9,161,614
Transportation	3,462,913	1,864,785	796,725	6,124,423	6,162,582
Tuition and Related Fees	-	49,764	-	49,764	62,066
School Generated Funds	-	1,591,463	-	1,591,463	1,524,550
Complementary Services	325,974	9,447	-	335,421	326,344
External Services	105,716	31,230	-	136,946	45,164
Other	-	48,987	-	48,987	335,177
TOTAL	\$ 49,087,222	\$ 11,086,573	\$ 4,897,471	\$ 65,071,266	\$ 64,307,090

6. 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. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation, and salary scale. 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. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

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Details of the employee future benefits are as follows:

	2016	2015
Actuarial extrapolation date	Aug. 31, 2016	Aug. 31, 2015
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2016	2015
Accrued Benefit Obligation - beginning of year	\$ 730,000	\$ 447,000
Current period service cost	73,200	39,100
Interest cost	19,400	13,500
Benefit payments	(51,000)	(10,100)
Actuarial losses	37,400	240,500
Accrued Benefit Obligation - end of year	809,000	730,000
Unamortized Net Actuarial Losses	(306,500)	(291,700)
Liability for Employee Future Benefits	\$ 502,500	\$ 438,300

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 73,200	\$ 39,100
Amortization of net actuarial loss	22,600	5,400
Benefit cost	95,800	44,500
Interest cost	19,400	13,500
Total Employee Future Benefits Expense	\$ 115,200	\$ 58,000

7. 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) or Saskatchewan Teachers' Superannuation Plan (STSP):**

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to

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these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	490	17	507	541
Member contribution rate (percentage of salary)	10.02%-12.40%	6.05%-7.85%	6.05%-12.40%	6.05%-11.30%
Member contributions for the year	\$ 3,308,751	\$ 20,200	\$ 3,328,951	\$ 2,856,954

ii) Municipal Employees' Pension Plan (MEPP)

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

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with the Public Sector Accounting Board (PSAB) standards, 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:

	2016	2015
Number of active School Division members	499	501
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 982,693	\$ 970,506
School Division contributions for the year	\$ 982,693	\$ 970,506
Actuarial (extrapolation) valuation date	(Dec-31-2015)	Dec-31-2014
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

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8. 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:

	2016			2015		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 9,476,682	\$ 649,994	\$ 8,826,688	\$ 9,058,132	\$ 610,189	\$ 8,447,943
Provincial Grants Receivable	42,085	-	42,085	223,668	-	223,668
Other Receivables	204,505	-	204,505	331,371	-	331,371
Total Accounts Receivable	\$ 9,723,272	\$ 649,994	\$ 9,073,278	\$ 9,613,171	\$ 610,189	\$ 9,002,982

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2016	2015
Accrued Salaries and Benefits	\$ 8,445	\$ 3,505
Supplier Payments	53,549	272,959
Liability for Contaminated Sites	-	121,302
Total Accounts Payable and Accrued Liabilities	\$ 61,994	\$ 397,766

The school division recognized an estimated liability for contaminated sites of \$ 0 (2015 - \$121,302). The nature of the liability is contaminated soil and potential ground water. The assumptions used in estimating the liability include an array of soil samples taken and tested to generate a volume of cubic meter of soil that would need to be excavated and replaced.

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2015	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2016
Other deferred revenue:				
Donations for Scholarships, donations for schools	\$ 67,757	\$ 129,794	\$ 114,144	\$ 83,407
Total Deferred Revenue	\$ 67,757	\$ 129,794	\$ 114,144	\$ 83,407

11. 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.

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Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2016	2015
Revenues:			
Operating Grants	\$ 336,804	\$336,804	\$326,190
Capital Grants	-	-	23,115
Total Revenues	336,804	336,804	349,305
Expenses:			
Salaries & Benefits	325,973	325,973	321,555
Instructional Aids	3,508	3,508	3,685
Building Operating Expenses	2,842	2,842	-
Communications	45	45	-
Travel	340	340	692
Professional Development (Non-Salary Costs)	2,285	2,285	412
Student Related Expenses	428	428	-
Total Expenses	335,421	335,421	326,344
Excess of Revenues over Expenses	\$ 1,383	\$ 1,383	\$ 22,961

The purpose and nature of each Complementary Services program is as follows:

Pre-K Program – Is an early childhood education program supporting three and four-year-old children held at Westberry, BCS 2000, Outlook Elementary, and Walter Aseltine Schools. It is a partnership between the Government of Saskatchewan, boards of education and communities. It is a support system for families of exceptional children or children who experience developmental delays or cultural differences.

12. 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.

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Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2016 and 2015:

Summary of External Services Revenues and Expenses, by Program	Other Programs	2016	2015
Revenues:			
Fees and Other Revenues	\$ 136,946	\$136,946	\$ 45,164
Total Revenues	136,946	136,946	45,164
Expenses:			
Salaries & Benefits	105,716	105,716	40,678
Instructional Aids	82	82	14
Supplies and Services	20,132	20,132	37
Communications	242	242	96
Travel	9,879	9,879	4,339
Professional Development	895	895	-
Total Expenses	136,946	136,946	45,164
Excess of Revenues over Expenses	\$ -	\$ -	\$ -

The purpose and nature of each External Services program is to develop and implement early years and other intersectoral strategies intended to reduce barriers and improve integrated services and supports for children and their families. Ultimately, the direction for the work of each Regional Intersectoral Committee is provided by the Senior Inter-Ministry Steering Committee in alignment with priorities of the Saskatchewan Child and Family Agenda.

13. 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 such as school generated funds, decentralized budgets, and teacher professional development, capital reserves, etc. These internally restricted amounts are included in the accumulated surplus, presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

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Details of accumulated surplus are as follows:

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 63,589,532	\$ 5,766,982	\$ 5,042,095	\$ 64,314,419
	63,589,532	5,766,982	5,042,095	64,314,419
PMR maintenance project allocations (1)	823,868	1,036,025	890,747	969,146
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	953,116	-	953,116	-
	953,116	-	953,116	-
Other:				
School generated funds	678,766	13,630	-	692,396
Teacher professional development	106,549	-	11,010	95,539
School budget carryovers	159,856	76,854	-	236,710
	945,171	90,484	11,010	1,024,645
Unrestricted Surplus	14,337,255	-	2,146,428	12,190,827
Total Accumulated Surplus	\$ 80,648,942	\$ 6,893,491	\$ 9,043,396	\$ 78,499,037

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- Capital purchases such as buses
- School generated funds are funds raised and spent at the school level
- Teachers' professional development are funds that were sent up as reserves recognizing past Local Implementation Negotiation Committee (LINC) agreements
- School budget carryovers are surplus amounts from the previous year's decentralized budgets

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 26, 2015 and the Minister of Education on August 20, 2015.

15. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly

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influences. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

Related Party Transactions

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2016	2015
Revenues:		
Ministry of Education	\$ 31,350,449	\$ 32,484,021
SGI	78,555	163,600
Workers' Compensation Board	71,322	57,453
School Divisions	400,750	359,400
	\$ 31,901,076	\$ 33,064,474
Expenses:		
Saskatchewan Power Corporation	\$ 854,872	\$ 840,901
Saskatchewan Telecommunications	160,725	254,395
SaskEnergy Incorporated	353,671	453,349
Workers' Compensation Board	70,850	158,501
Municipal Employees Pension Plan	982,693	970,506
Other	120,412	79,957
	\$ 2,543,223	\$ 2,757,609
Accounts Receivable:		
Ministry of Education, Early Years Branch	\$ 42,085	\$ 223,668
	\$ 42,085	\$ 223,668
Prepaid Expenses:		
Workers' Compensation Board	\$ -	\$ 70,850
	\$ -	\$ 70,850

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. 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 or notes thereto.

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16. CONTINGENT LIABILITIES

Litigation

The school division has been named as a plaintiff 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 credited to revenue in the year in which the amount is determinable.

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.

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

- construction contract with Clark Roofing for the Outlook Elementary Roof replacement \$290,751

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2017	\$ 102,945	\$102,945
2018	55,968	55,968
2019	46,700	46,700
2020	25,596	25,596
Total Lease Obligations	\$231,209	\$231,209

18. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$946,593.

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19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. Other receivables are minimal and relate largely to school generated funds. All accounts are settled on a monthly basis and as such, aging of accounts receivable rarely occur. The credit risk related to other receivables are considered to be minimal. Management reviews accounts receivable on a case by case basis to determine if valuation allowance is necessary to reflect an impairment of collectability.

The aging of grants and other accounts receivable as at August 31, 2016 was:

August 31, 2016			
	Total		0-30 days
Grants Receivable	\$	42,085	\$ 42,085
Other Receivables		17,648	17,648
Net Receivables	\$	59,733	\$ 59,733

ii) Liquidity Risk

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

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

August 31, 2016			
	Within		
	6 months	1 to 5 years	
Accounts payable and accrued liabilities	\$ 38,245	\$ 23,749	
Total	\$ 38,245	\$ 23,749	

iii) Market Risk

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

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Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime minus 0.60%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. The balance outstanding on this credit facility at August 31, 2016 was \$nil (2015 - \$nil).

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs for short terms at fixed interest rates.

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.