



Sun West School Division #207

Annual Report

2016 - 17

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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 Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

A handwritten signature in black ink, reading "Karen Itterman". The signature is written in a cursive, flowing style.

Karen Itterman

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2016 to August 31, 2017.

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

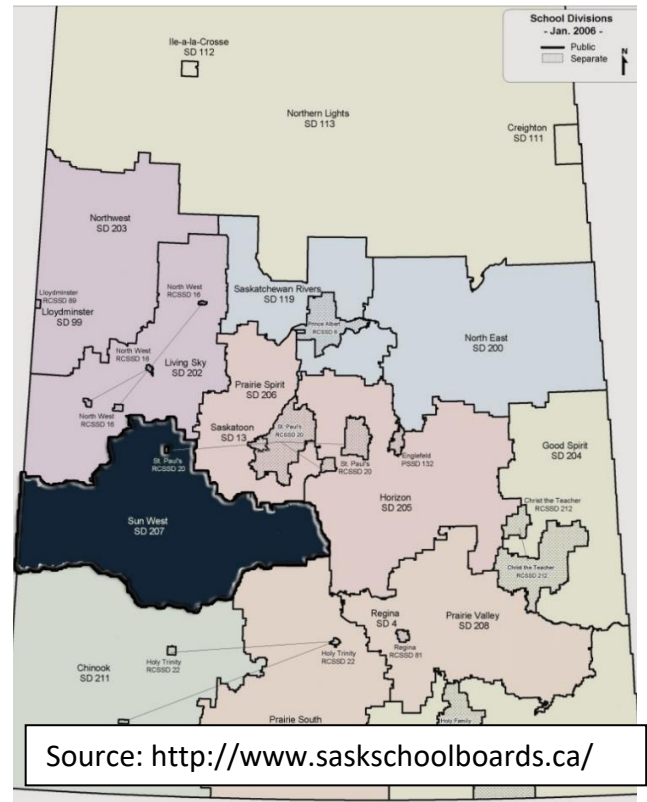
Sun West School Division is a rural school division with 41 schools located in 24 communities, including 17 Hutterite colonies. There are three communities that have more than one school and School Community Council. The division is located in West Central Saskatchewan and encompasses 31,220 square kilometres. 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 41 schools of the division.

In order to better meet the needs of students in grades K-12, Sun West is moving down the path of personalized learning through the introduction of PeBL, or Personalized electronically Blended 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 offer more control of learning to individual students within their regular classrooms. Using a combination of blended learning and personalized learning, students continue to learn in supervised brick and mortar locations away from home and 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
- Technology Coaches
- Occupational/Physical Therapists
- Online Instructional Design Consultant

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”.

Sun West 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, 2017 are:

Subdivision 1	Margaret Irwin
Subdivision 2	Robert Dewey
Subdivision 3	Karen Itterman (Chair)
Subdivision 4	Sue Lytle
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 23 non-colony schools in Sun West School Division, where a legislative requirement for an SCC exists. The 17 Hutterite Colony Schools and the Sun West Distance Learning Centre 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, 2017 to May 15, 2017 so that this data can be used in conjunction with the student and teacher data provided through the Ministry of Education.

In 2016-17 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 included important discussions around the area of the SCCs 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 professional development for school community council members, as well as a chance to network with other school SCCs. Sessions at the workshop included a keynote "The Truth about PeBL", which highlighted the why behind Personalized electronically Blended Learning and how blended and personalized learning are being used in schools and classrooms in Sun West. Additional breakout sessions included sessions on parent involvement versus engagement; an overview of the provincial ESSP (Educational Sector Strategic Plan), and a presentation by a teacher and her students on how their classroom is implementing PeBL in her Grade 8 classroom.

Two SCC members from Walter Aseltine School also led a table talk session discussing and sharing their successes and challenges from around the division. Superintendent of Education, 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 2016-2017.

In 2016-17, the Board provided a grant of \$3,000, to a maximum of \$5,000, to each School Community Council for operational purposes. The total amount spent on SCCs during the 2016-17 year was \$71,192.

School Division in the Community

Community and Parent Involvement

In 2016-17 Sun West School Division engaged parents using the OurSCHOOL survey for parents in addition to the provincially sponsored surveys for students and teachers. The data from the additional survey was reviewed by principals and school staffs and was incorporated into the improvement planning process at each school.

Community Partnerships and Sun West Innovation

In 2016-17, a parent engagement committee was struck and worked with the Superintendent of Education responsible for SCCs to help develop resources for parents. A special website was developed and posted within the Sun West School Division's website specifically for School Community Councils, parents and school communities. The website contains numerous resources aimed at assisting parents and communities to get involved with their community school. The website contains all relevant Sun West School Division policies and procedures for the operation of School Community Councils as well as a multitude of resources that can be used to support parent involvement.

A comprehensive electronic survey was implemented during the 2016-17 school year. This "Thought Exchange" process had 617 participants present 1,111 thoughts focused on the school division's strategic plan of implementing "Personalized electronically Blended Learning" (PeBL). This parent/community feedback was summarized and categorized into common themes. Question and answer resource documents were then created and made available to all stakeholders. Information sessions were developed and presented to respond to this community feedback.

The Board of Education changed its Annual General Meeting process to increase parent and community involvement. The Board conducted a live broadcast of its AGM out to its 24 English

schools. Each school held its SCC's AGM on that same evening inviting staff, parents and community members to attend. An electronic 'back channel' process was used to encourage live feedback and questions from the 24 school sites. The Board and senior administration then answered questions as they were submitted which were simultaneously broadcast back to all 24 sites. The use of such technology created the most widely participated AGM in the history of the school division. This process will be used well into the future.

Three professors from the University of Saskatchewan and one from the University of British Columbia conducted a research project on flourishing schools. This project saw the team of researchers examine the operations of our new Sun West Distance Learning Centre (DLC). This educational research on distance learning was published in the spring of 2017 in a book entitled "Sun West Empowering 21st Century Learners". This resource is now available to the community and should help parents and community members better understand one of the core supports to the PeBL journey in Sun West.

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.

2016-17 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.

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:

Develop a business case to explore the feasibility of a provincial Unified Student Information System.

School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority

Sun West School Division goals for 2016-17 for Reading, Writing and Math at Grade level focussed mainly on reading as a priority, and also had opportunity to view and work with draft versions of the provincial writing rubric and continuum. Work also occurred in the area of Math through teachers exploring the use of PeBL and personalizing the learning programs for students through identifying gaps and areas of need/strength of students and planning a classroom environment to address the student needs.

The goals for the year included:

- 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.
- Continue to use the Sun West “toolkit” (introduced in 2014-15) 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
- Introduce the provincial draft writing rubrics and continuums to teachers in grades K-12.
- Continue to introduce/refine the use of data to track student achievement in Sun West and bring assessment data into the hands of teachers.
- Continue to reinforce *Saskatchewan Reads for Administrators* and promote use of *Saskatchewan Reads* 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.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified

The focus for 2016-17 in the area of reading, writing math 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 8 years. During the 2016-17 school year, progress was reported twice a year for Grades 1-5 students.

**Student Information System
Business Case priority**

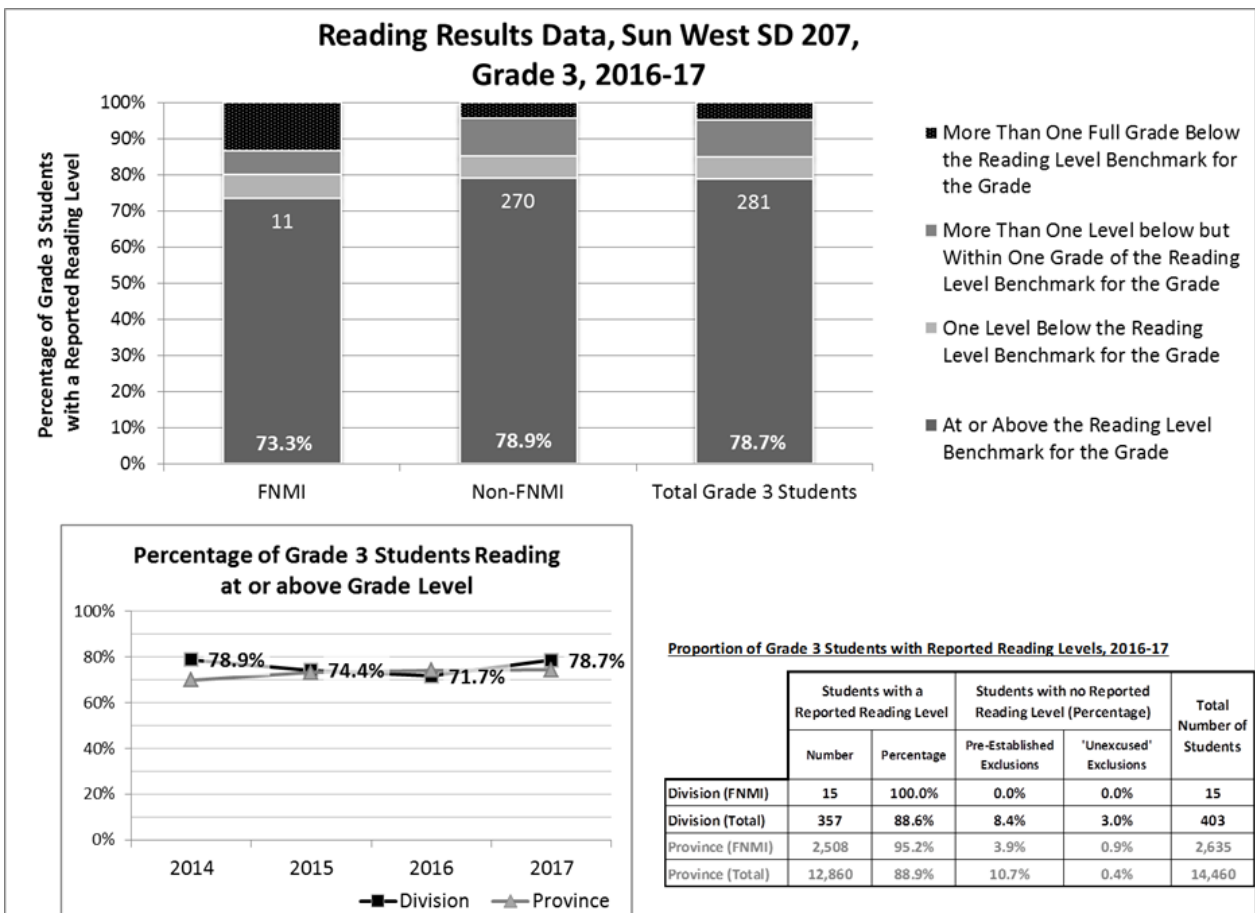
- Refresher workshops for teachers involved a review of the *Saskatchewan Reads* document which was first introduced to our elementary teachers in March 2015.
- The assessment consultant worked with teachers to provide recalibration/retraining of how the DRA tests are administered and results analyzed. Continued work on personalizing reading interventions and integrating technology to support reading also occurred.
- Continued support for school-based administrators to familiarize themselves with *Saskatchewan Reads for Administrators* occurred during the 2016-17 school year after being launched in June 2016.
- Division wide interventions to support Tier 1 reading instruction, implementation of a Tier 2 LLI intervention and a Tier 3 Roadways program continue to be reinforced and used in schools across our division.
- Monitoring of student achievement results and using the results to plan instruction continued to be a focus with teachers analyzing student progress at sub skills of reading measured by the DRA.
- Introduction to the draft provincial writing rubrics and continuum and support given for using these tools.
- Incorporation of 21st century learning skills into teaching and learning opportunities in all subject areas with an emphasis on reading, writing and math.
- Continued to use programs such as Pearson etexts and Mathletics to support classroom instruction
- PLT family groups were organized to support teacher collaboration and acquisition of new teaching strategies to ensure gaps in learning are addressed.
- Exploration of new instructional models and strategies including guided math/ELA and working with blended or personalized math instruction.
- Continued use of provincially created pre and post assessments to track student progress with regard to mastery of math outcomes.

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.



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, 2017

Analysis of Results

In 2016-17, Sun West reported reading levels for 88.6% of our Grade 3 students. This number is similar to the number of students that reported at the provincial level (88.9%). Sun West had a lower number of students with pre-established exclusions (8.4%) than provincial numbers of pre-established exclusions (10.7%) but a slightly higher number of unexcused exclusions (3%) compared to provincial unexcused exclusions (0.4%). One of the reasons for the higher number of the unexcused exclusions has been the transfer of students who have been involved in traditional home based education programs into our Sun West Distance Learning School doing online programs where they retain the option of working independently in their homes, but are now following the Saskatchewan Curriculum. It is a great

achievement to have more students following provincial curriculum, but the challenge for our division is that assessment and levelling of reading materials/instruction 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 continue to work to determine a solution and this will hopefully result in a reduction of the number of unexcused exclusions in the following school year.

Of the Grade 3 students with reported reading levels, 78.7% of Sun West students are at or above the reading level benchmark. Upon examining the data, 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. The percentage of Grade 3s reading at or above grade level is higher than the numbers reported in the previous 2015-16 school year (71.7%) and 2014-15 (74.4%). It is similar to the original reported scores of 2013-14, which were 78.9%. It is also close to the provincial goal for 2020 of 80%. We will continue to review data and look for trends in the various schools to maintain and improve our number of students reading at grade level. It has helped to have a consistent division wide approach regarding Tier 1, Tier 2 and Tier 3 interventions and supports.

In 2016-17, Sun West had 15 students reporting in the FNMI category. Sun West FNMI students achieve slightly lower than Non-FNMI students, with 73.3% reading at or above grade level. This is an improvement from 2015-16 where 40.0% of FNMI students were reading at or above grade level compared to 72.8% overall. All of the 15 students in the FNMI category, 100% participated. In the previous year, 16.7% of FNMI students did not participate and were determined to have unexcused exclusions. Of the 15 FNMI students tested, the majority are reading at or above grade level.

The number of Sun West students reading at or above grade level in 2016-17 has improved from previous years and 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. In all schools, many 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.

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

<p>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Sun West had four overarching goals to support the First Nations and Métis Student Engagement and Graduation Rates outcome:</p> <ul style="list-style-type: none"> • Equitable outcomes for First Nations and Métis learners. • All learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan. • 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. • Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.
<p>School division actions taken during the 2016-17 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>Actions during the 2016-17 school year to support the First Nations and Métis Student Engagement and Graduation Rates outcome:</p> <p>Equitable outcomes for First Nations and Métis Learners</p> <ul style="list-style-type: none"> • Revised Sun West student enrollment form to include a section on self-declaration • Examination of student progress/assessment scores by grade, gender and culture to determine if there is correlation • Designed interventions to assist with improving graduation rates and developing retention and intervention processes. <p>Sun West 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-identify. This has allowed for 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 First Nations and Métis students (around 6%), but we have noted a slight increase in number of students who are self-identifying and reporting over the past three years, which we believe is a result of having our revised enrolment forms. Sun West has also</p>

established a more effective method of tracking interventions and measuring student progress and growth.

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.
- Provision of positive opportunities, anti-racist information and education for students and staff which allowed for examination and deconstruction of current beliefs and knowledge base.
- Promoted Treaty catalyst training sessions to establish at least one trained teacher catalyst teacher per school. At the end of the 2016-17 school year, 61 out of 330 teachers in schools across the division had Treaty Catalyst teacher status.

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.

- Tracked reading levels of all students in grades 1-5
- Developed and refined 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.

Improved tracking of students allowed for more responsive intervention processes for all students, including FN and M learners to ensure they are progressing at an acceptable pace. Currently, our FNMI graduation rate is comparable to our Sun West graduation rate.

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

- Developed 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.

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

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, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West	Province	Sun West	Province	Sun West
English Language Arts A 10 (Eng & Fr equiv)	73.3	73.6	76.4	73.8	61.0	68.3
English Language Arts B 10 (Eng & Fr equiv)	73.0	74.0	76.0	74.3	61.0	68.1
Science 10 (Eng & Fr equiv)	72.3	71.3	75.6	71.6	59.5	65.3
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	76.1	76.2	76.3	61.5	71.1
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	76.3	74.9	76.7	61.9	67.3
English Language Arts 20 (Eng & Fr equiv)	74.7	76.8	76.7	76.8	64.9	nr
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	72.4	70.2	72.7	61.4	nr
Math: Foundations 20 (Eng & Fr equiv)	73.8	76.6	75.6	76.4	63.7	nr

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, 2017

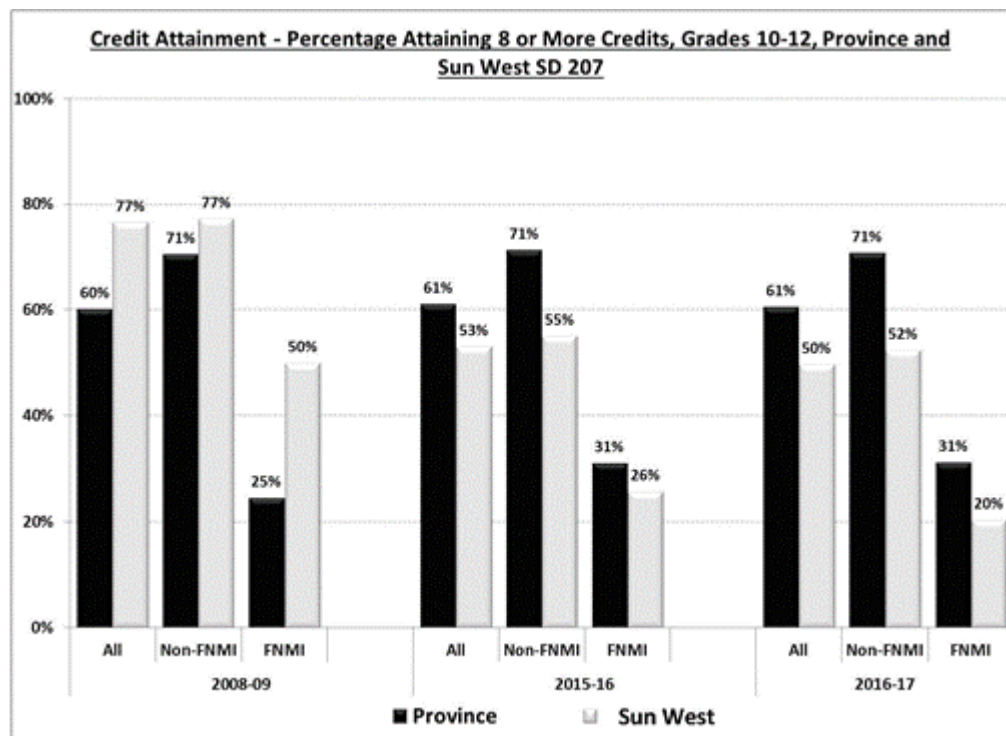
Analysis of Results

Sun West students, overall and by subpopulation, 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 all of the subjects, but achieved higher averages in all subjects compared to provincial FNMI students. At present time we are satisfied with our students' progress and will continue to monitor this data on a student by student basis.

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, 2017

Analysis of Results

In the 2016-17 school year, the percentage of grades 10-12 students obtaining 8 or more credits per year, remained similar to the 2015-16 results. There is a downward trend from previous years, where 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.

Graduation Rates

Outcome:

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

Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

School Division goals aligned with the Graduation Rates outcome and priority	<p>By June 2018, 90% of Sun West students will graduate in three years after starting grade 10.</p>
School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome	<p>Actions that support our graduation rate outcome include:</p> <ul style="list-style-type: none"> • PeBL - Personalized electronically Blended Learning (PeBL) Initiative was introduced to schools in June 2016 and continues. 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. • 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: <ul style="list-style-type: none"> ○ Positive Mental Health positive promotion materials – poster, brochure and resources shared with schools and added to the Sun West School Division Website ○ Positive Mental Health Moodle Course • Distance Learning Courses - Continued expansion of distance learning course offerings and implementing strategies to better suit individual student needs online. • Graduation Progress Inventory - Tracked and documented credits attained and credits needed for each Grade 10, 11 and 12 student. • 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. • 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. • 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

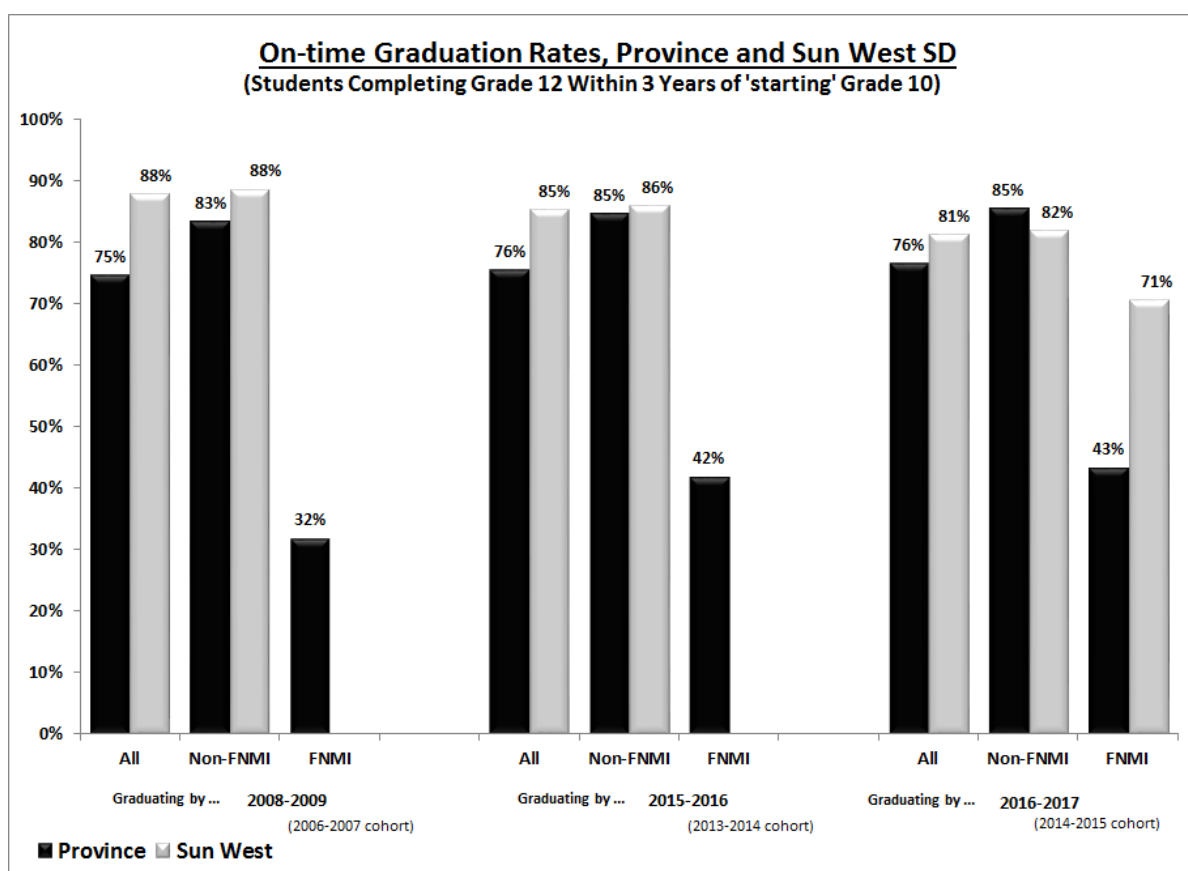
questions and buy-in prior to survey completion; emphasize the importance of follow-through.

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, 2017

Analysis of Results

The Sun West School Division three-year Graduation rate decreased by 4 percentage points during the 2016-2017 year compared to the previous year. In spite of this decrease, our overall rates remain higher at 81% than those of the province (76%) and our FNMI rates at 71% are significantly higher than the provincial rate of 43%.

We are proud to note that the number of credits that our non-graduates are achieving has increased. We have been tracking the cohort groups and working to provide opportunities to increase our extended time graduation rate and using the following key:

- 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

For the 2015-2016 Cohort, Sun West's three-year graduation rate was 85.3%. Non-graduates from the 2015-2016 Cohort can be further divided as follows:

- 3% of the 2015-2016 cohort are in the **green** category
- 3% of the 2015-2016 cohort are in the **yellow** category
- 6% of the 2015-2016 cohort are in the **red** category
- 3% of the 2015-2016 cohort are unknown

By comparison, 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

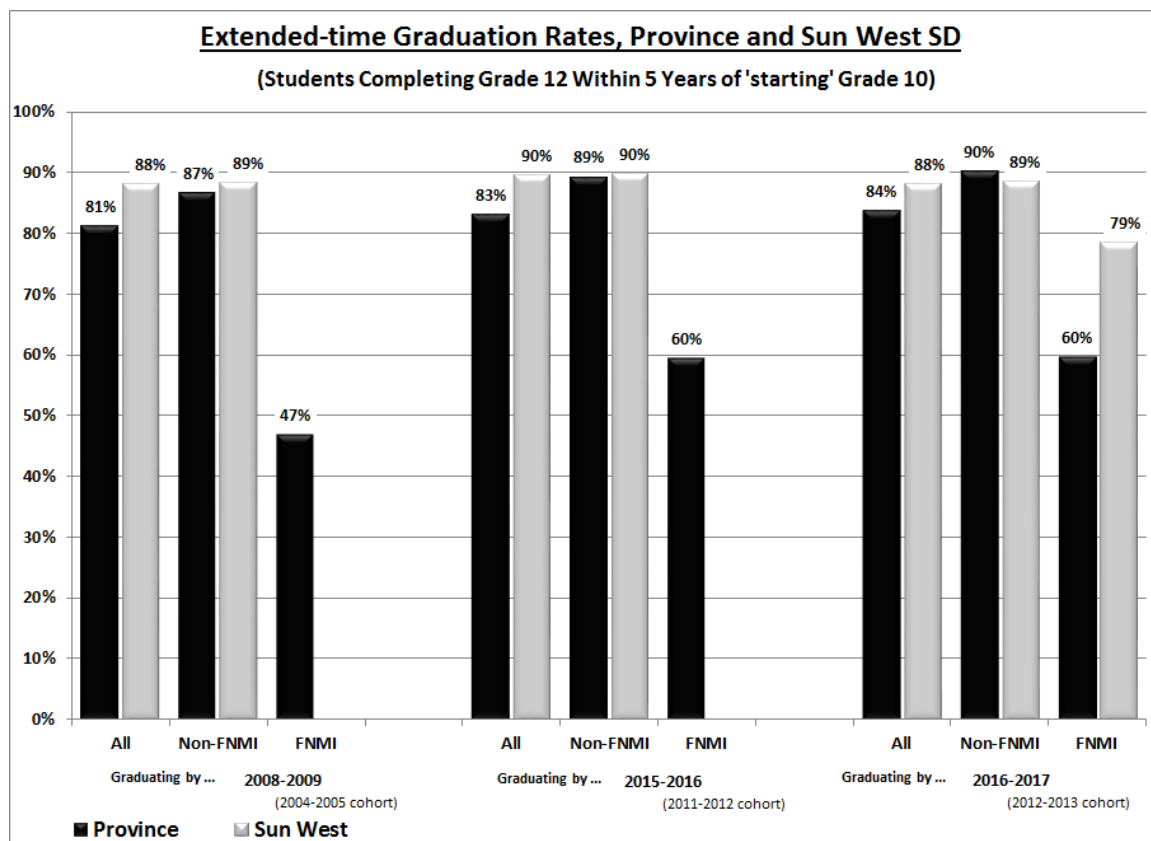
As a For the 2010-2011 cohort of graduates, Sun West's three-year graduation rate was 87.5%. Non-graduates from the 2010-2011 cohort can be further divided as follows:

- 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

Grade 12 Graduation Rate: Extended-Time

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

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, 2017

Analysis of Results

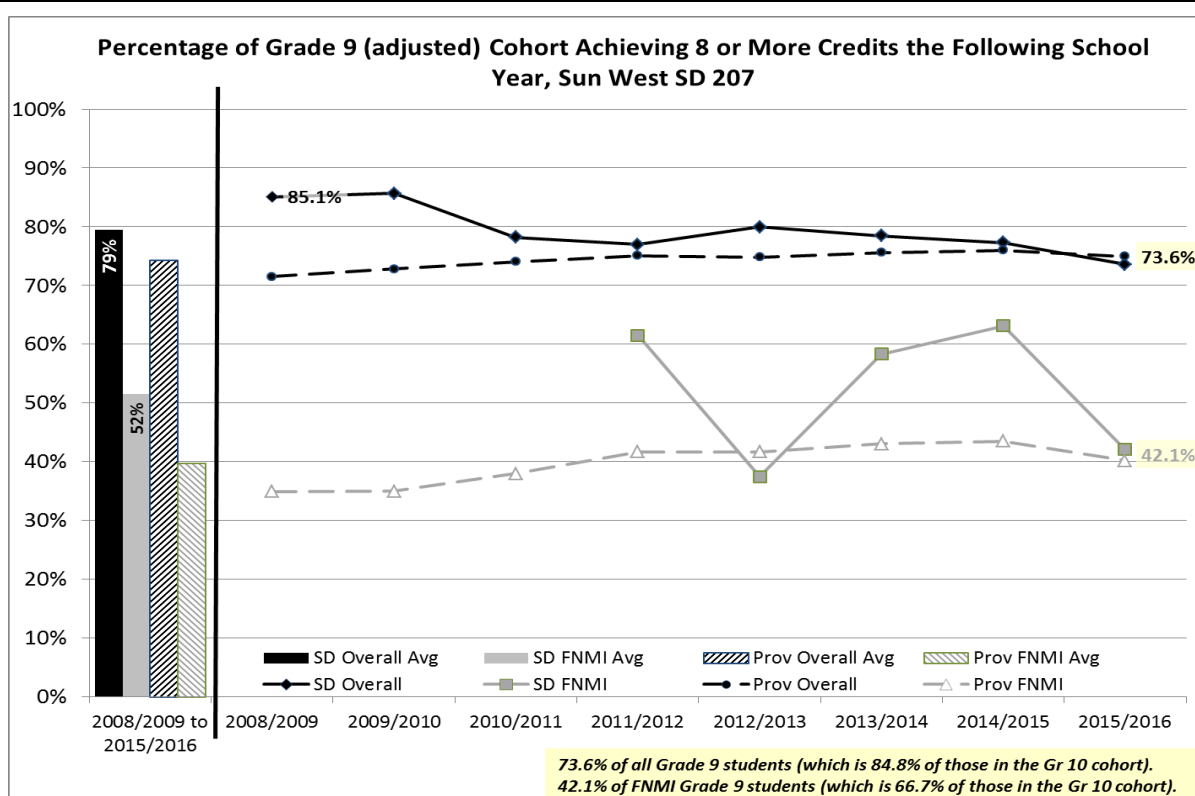
The overall Sun West School Division extended time graduation rate has not significantly changed from 2008-2009 but at 88% is significantly higher than the provincial rate of 84%. The Non-FNMI rate at 89%

remains aligned with the provincial rate. Our FNMI extended graduation rate of 79% for our division is significantly higher than the provincial FNMI extended graduation rate of 60%. We are proud to maintain a nearly 90% overall extended time graduation rate and we continue to collect data that indicates a high percentage of 2016-17 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, 2017

Analysis of Results

In 2016-17 the percentage of the Sun West School Division Grade 9 cohort who achieved 8 or more credits in the following school year was again quite consistent with the provincial percentage overall (73.6 % compared to 74.9% provincially) and for the FNMI student subpopulation (42.1% compared to 40.2%). 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 (19 in 2015-16).

The 8 year average for this measure shows that overall 79% 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 52% compared to 40% 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.

Sector-Wide Efficiencies

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 Sector-Wide Efficiencies outcome	All efficiencies be turned back to school level and classroom resources to increase student learning and engagement.
School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome	<p>Sun West School Division continued to implement efficiencies through its operations. In the 2016-17 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 past implemented efficiencies in 2016-17, 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 access, 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 2016-17 within its Distance Learning Centre. This included reviewing Programming and Financial Reports to help support the Business Plan going forward.</p> <p>Sun West will continue to focus on efficiencies in the upcoming 2017-18 school year including the introduction of a PCard pilot, and joint purchasing contracts for fuel and utility purposes.</p>

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

- Gather divisional baseline data of the EYE DA and TA and associate data analysis to inform divisional and school level programs and support.
- Sun West to explore other potential formative assessments.
- Sun West to establish a bank of developmentally appropriate targeted supports for children ages 0 to 5.
- 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 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

- Data was reviewed Nov 2016 and again in June 2017. 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 project was in place in all Kindergarten classrooms.
- 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 and is updated yearly
- Sun West developed and posted on the Kindergarten Wiki resource of supports and interventions in the fall of 2013 and this is updated 2 to 3 times per year. Latest update was May, 2017. Materials included materials from EYE follow-up strategies, Prekindergarten and Kindergarten teachers; KSI; Interprovincial and provincial materials.
- 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 2016-17 school year Early Year Child Fairs were held in several Sun West schools with participation from a number of partner agencies.

Measures for Early Years

Early Years Evaluation

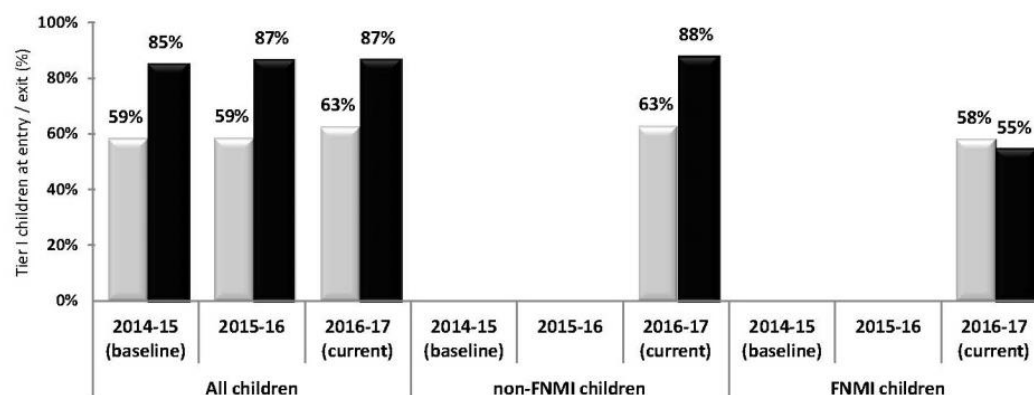
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children

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.

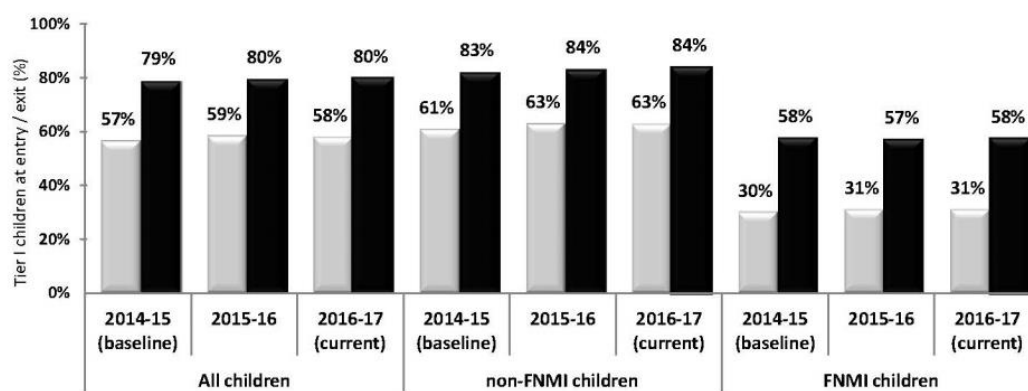
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

**Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation –
Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline),
2015-16, and 2016-17 (current)**

Sun West SD¹



Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

¹ 2014-15 & 2015-16 results for self-declared First Nations, Métis & Inuit (FNMI) children & non-declared (non-FNMI) children are not shown for Sun West SD - too few (or no) children in at least one comparison group.

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

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2017

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 88 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 is occurring as a result of the post-assessment team meetings. Our school division fall EYE results for 2016-17 were 63%, which were slightly higher than provincial results at 59%. Our spring results were also slightly higher (87% for Sun West as compared to 80% for the province). We continue to enhance our data tracking for our pre- and post- assessment data for our phonological/phonemic awareness programs in order to enhance this programming and intervention. We continue to 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.

School division goals aligned with local priority area

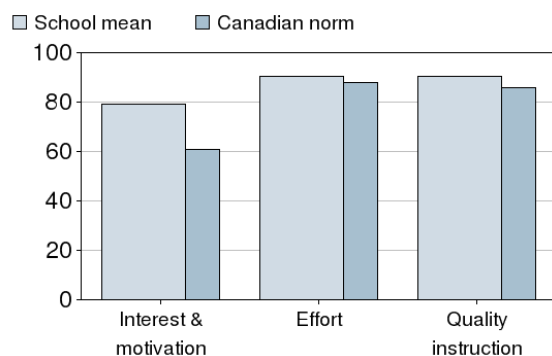
Sun West's goals include:

- 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

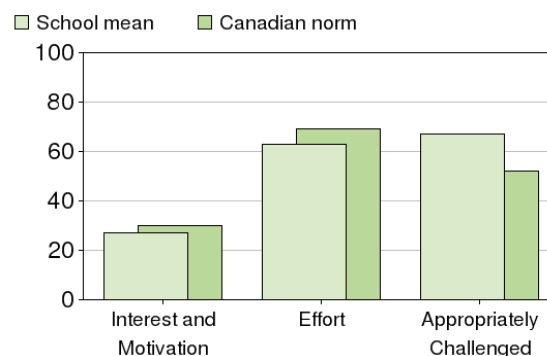
School division actions taken during the 2016-17 school year to support local priority area

- Mobile Device deployment in classroom pods division-wide
- Infrastructure projects supporting related projects (wireless upgrades, bandwidth upgrades, mobile device management system, recabling at three schools)
- Middle Years PAA Program Development
- New programming developed for online delivery in Advanced Placement Biology, Chemistry & Calculus, PAA Trades in Autobody, Electrical and Welding, Accounting, and French. Increased dual credit opportunities with Sask Polytechnic and the University of Saskatchewan.
- 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. Specific focus on character development and school culture building to support personalized learning.
- Piloting of Epiphany Learning platform to support students with learner profiles and personalized learning plans.

Local Measures for Student Engagement Priority - *OurSCHOOL* survey results on student interest and motivation.



Grades 4-8



Grades 9-12

Analysis of Results

The above graphs represent student engagement (interest and motivation) at both the grade 4-8 level and grade 9-12 level. The application of PeBL has been predominantly 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 grade 9-12 graph we do not see significant change yet, but based on the experiences of other school jurisdictions 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 2016-17, 5,136 K-12 students were enrolled in Sun West School Division schools. This is a slight increase from the previous year.

For 2016-17, 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 experience 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 2016-17, Prekindergarten numbers decreased slightly. Official English as an Additional Language (EAL) enrolment in 2016-17 was 444 and has increased substantially since 2014-15. An increase in self-identified FNM students in 2016-17 from previous school years 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	2014-15	2015-16	2016-17
Kindergarten	331	330	356
1	393	383	360
2	338	405	396
3	348	351	399
4	334	360	354
5	334	339	371
6	347	353	334
7	345	377	354
8	346	356	379
9	333	360	350
10	378	414	413
11	361	383	412
12	530	611	658
Total	4,718	5,022	5,136

Prekindergarten	87	99	86
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Note: Enrolment numbers are based on the actual number of students enrolled in each grade as of September 30 of each year (not FTEs).

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	20	31	40
	4 to 6	29	35	34
	7 to 9	32	31	37
	10 to 12	52	90	127
	Total	133	187	238
English as an Additional Language	1 to 3	106	115	142
	4 to 6	108	129	133
	7 to 9	83	101	119
	10 to 12	19	28	50
	Total	316	373	444

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, 2016

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	319.37
Principals, vice-principals	27.72
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	129.00
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	27.26
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	54.62
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	120.00
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education, superintendents	6.00
Total Full-Time Equivalent (FTE) Staff	683.97

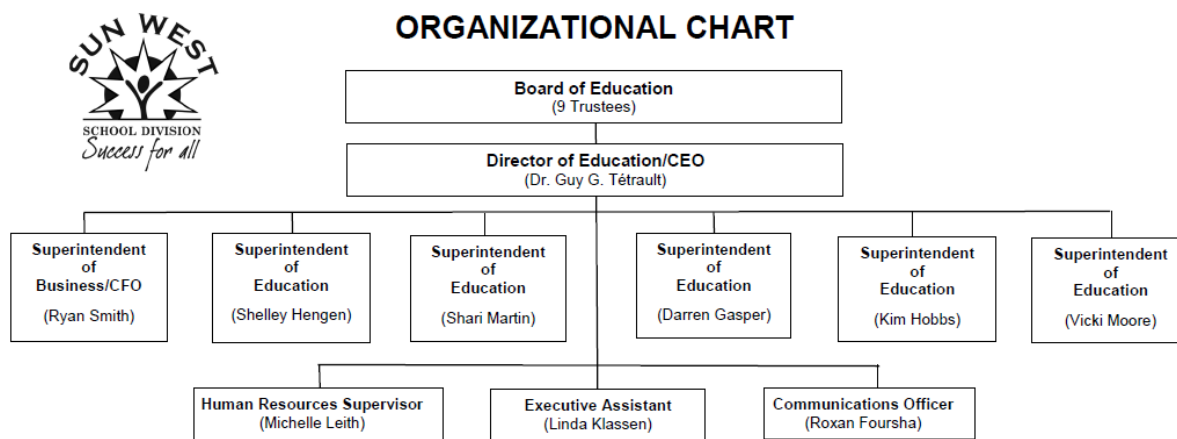
Notes:

- 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 five Superintendents of Education and one Superintendent of Business supervise and provide professional guidance to division level supervisors, teachers, administrators, educational assistants, 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



School Division Infrastructure and Transportation

School List 2016-17

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

- 41 schools located in 24 communities and 17 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.

- 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 2016-17

Infrastructure Projects			
School	Project	Details	2016-17 Cost
Outlook Elementary School	Roofing	Replace roofing with proper insulated and torch down SBS roof	\$321,207

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.

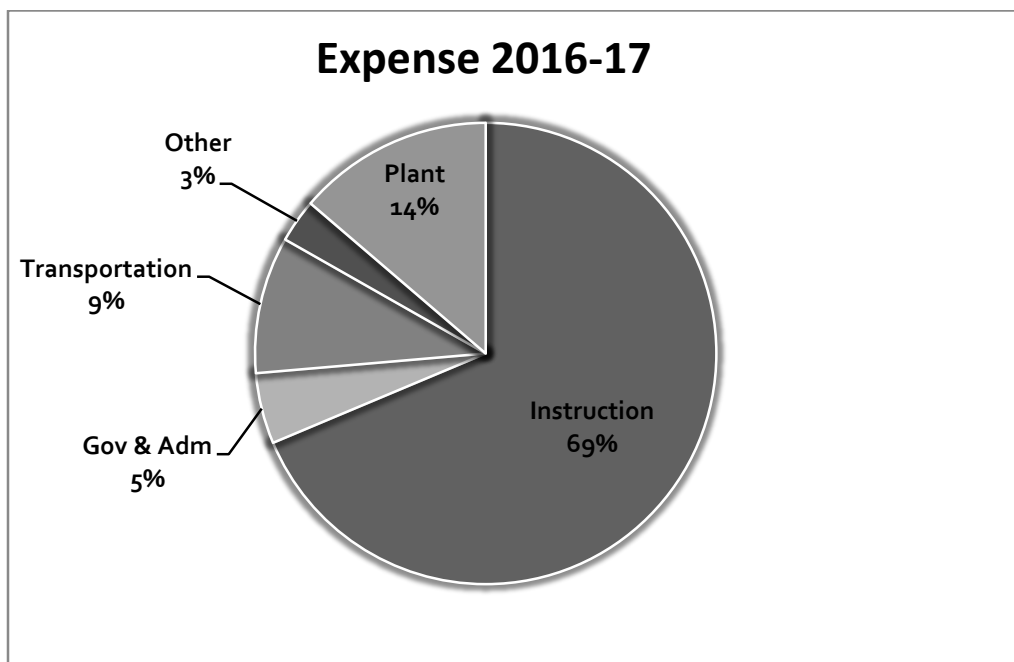
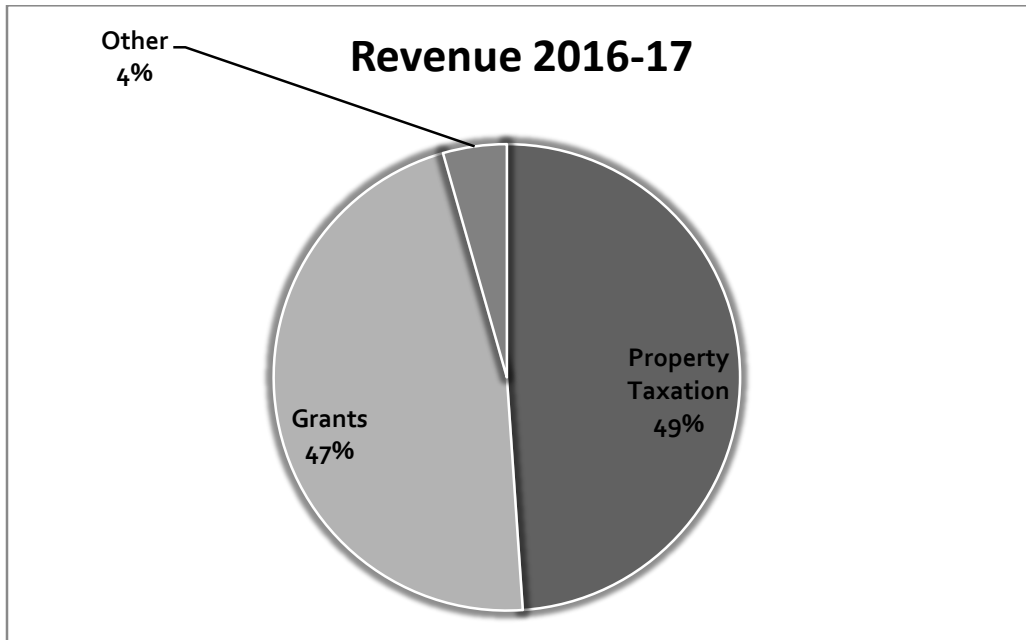
Transportation Statistics	
Students transported	2010
In-town students transported (included in above)	315
Transportation routes	110
Number of buses	164
Kilometres travelled daily	19,565
Average age of bus	2008
Capacity utilized on buses	45% at 3 per seat
Average one-way ride time	27 minutes
Longest one-way 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: Rick McKeil, Transportation Supervisor, 2016

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Property Taxation	29,192,508	31,037,517	28,982,530	1,845,009	6%	1
Grants	31,621,029	29,616,406	31,163,522	(2,004,623)	-6%	2
Tuition and Related Fees	613,005	521,741	535,537	(91,264)	-15%	3
School Generated Funds	1,644,000	1,626,118	1,620,987	(17,882)	-1%	
Complementary Services	336,900	336,900	336,804	-	0%	
External Services	-	-	136,946	-		
Other	467,880	318,419	145,035	(149,461)	-32%	4
Total Revenues	63,875,322	63,457,101	62,921,361	(418,221)	-1%	
EXPENSES						
Governance	437,604	402,596	396,431	(35,008)	-8%	5
Administration	2,797,009	2,827,618	2,965,311	30,609	1%	
Instruction	44,205,875	44,684,444	44,047,640	478,569	1%	
Plant	9,379,733	8,931,016	9,374,880	(448,717)	-5%	
Transportation	6,535,310	6,239,367	6,124,423	(295,943)	-5%	
Tuition and Related Fees	50,000	70,205	49,764	20,205	40%	6
School Generated Funds	1,644,000	1,622,020	1,591,463	(21,980)	-1%	
Complementary Services	268,800	267,221	335,421	(1,579)	-1%	
External Services	-	-	136,946	-		
Other Expenses	1,500	26,039	48,987	24,539	1636%	7
Total Expenses	65,319,831	65,070,526	65,071,266	(249,305)	0%	
Surplus (Deficit) for the Year	(1,444,509)	(1,613,425)	(2,149,905)			

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

Note	Explanation
1	The Education Property Tax (EPT) revenue budget is originally based on the 2016 calendar year. Actuals are based on the last four months of 2016 and first eight months of 2017
2	School division operating funding is provided through a combination of Education Property Tax (EPT) and government operating grants. When higher amounts of EPT are collected (see explanation above), less is provided through operating grants
3	Estimate of the number of courses delivered to students provincially through the Distance Learning Centre lower than expected
4	Reduction in interest earned
5	Reduction in board member expenses (indemnity, professional development, travel); election costs less than anticipated
6	Student enrolment increase through Regional College Agreement
7	Provision for uncollectible accounts through tax title property reconciliation, interest charges increase

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
¹ Itterman, Karen	10,623	2,088	-	9,003	4,508	145	26,368
² Bailey, Connie	561	85	-	-	-	-	645
Collins, John	13,523	3,374	-	4,484	-	139	21,520
Cowell, Barb	6,515	-	-	4,883	4,485	-	15,883
Dewey, Robert	12,521	4,014	-	6,446	4,153	228	27,362
Griffith, Ruth	11,173	1,469	-	9,218	4,421	105	26,386
Irwin, Margaret	8,442	2,138	-	5,003	-	-	15,583
³ Lytle, Sue	8,104	1,772	-	7,876	4,457	14	22,223
Morrow, Cathy	9,234	777	-	5,425	4,009	-	19,446
Sander, Scott	8,396	2,754	-	4,596	-	228	15,974

¹ Chairperson

² End date effective October 26, 2016

³ Start date effective October 26, 2016

Personal Services

(Available on request)

Supplier Payments

Name	Amount
APPLE CANADA INC	298,198
BEE-J'S OFFICE PLUS	136,122
CDW CANADA INC.	288,889
CENTRAL PLAINS CO-OP	78,756
CLARK ROOFING	333,492
CONCENTRA BANK	55,001
CREATIVE CONSTRUCTION LTD.	59,388
DITSON, BARRY	52,271
EECOL ELECTRIC CORP.	92,998
FEDERATED CO-OPERATIVES	694,388
GREAT PLAINS COLLEGE	65,338
HBI OFFICE PLUS INC	97,193
IMPACT ENERGY SERVICES	182,244
INSIGHT CANADA INC.	111,432
MARSH CANADA LIMITED	354,138
MAXIM TRUCK & TRAILER	257,283
MEPP	1,005,131
MILLSAP FUEL DISTRIBUTORS LTD.	88,230
NETLINK COMPUTER INC.	107,339
PEARSON CANADA INC.	73,970
PINNACLE DISTRIBUTION INC.	216,296
PLAINSMAN HVAC-R LTD	356,141

Name	Amount
PRAIRIE CONTROLS LTD.	262,653
R & D DRYWALL INC.	153,381
RACK PETROLEUM LTD	89,903
RBC ROYAL BANK	179,814
RCAP LEASING	51,925
RMIS ENGINEERING	78,156
RYSAVY, DAVE	65,948
SASK TEL	136,825
SASK. ENERGY	397,438
SASK. POWER	923,690
SASKATCHEWAN WORKERS'	323,422
SASKATCHEWAN SCHOOL BOARDS	104,815
SGI	153,796
SOFTCHOICE LP	68,678
SUPREME OFFICE PRODUCTS	62,267
TIGCHELAAR, HANS	149,553
TOSHIBA BUSINESS SOLUTIONS	86,822
TRADE WEST EQUIPMENT LTD.	58,541
UNIVERSITY OF SASKATCHEWAN	63,374
WESTERN CANADA BUS	952,426
WITT, DIANA	81,168

Other Expenditures

Name	Amount
CUPE LOCAL 4802	149,203
MEPP	1,005,131
RECEIVER GENERAL FOR CANADA	2,313,361
SASK. TEACHERS' FEDERATION	4,571,402

Name	Amount
SSBA EMPLOYEE BENEFITS PLAN	852,114
SUN WEST TEACHERS' ASSOCIATION	62,912
TEACHERS' SUPERANNUATION	63,015
TEACHERS' SUPERANNUATION FUND	14,017

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, 2017

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
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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.

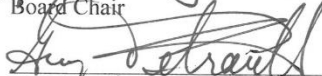
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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 28, 2017

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*

INDEPENDENT AUDITORS' REPORT

To the Chair 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, 2017, 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, 2017, 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.

Close Hauta Bertoia Blanchette

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 28, 2017

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2017

... page 1

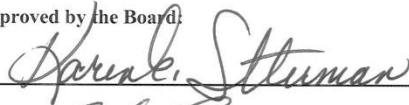

	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	4,143,152	5,238,097
Accounts Receivable (Note 8)	10,421,390	9,073,278
Portfolio Investments (Note 4)	74,944	74,111
Total Financial Assets	14,639,486	14,385,486
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	248,632	61,994
Liability for Employee Future Benefits (Note 6)	597,900	502,500
Deferred Revenue (Note 10)	79,388	83,407
Total Liabilities	925,920	647,901
Net Financial Assets	13,713,566	13,737,585
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	62,654,228	64,314,419
Inventory of Supplies for Consumption	281,568	286,938
Prepaid Expenses	236,250	160,095
Total Non-Financial Assets	63,172,046	64,761,452
Total Accumulated Surplus (Note 13)	76,885,612	78,499,037

Contingent Assets (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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Property Taxation	29,192,508	31,037,517	28,982,530
Grants	31,621,029	29,616,406	31,163,522
Tuition and Related Fees	613,005	521,741	535,537
School Generated Funds	1,644,000	1,626,118	1,620,987
Complementary Services (Note 11)	336,900	336,900	336,804
External Services (Note 12)	-	-	136,946
Other	467,880	318,419	145,035
Total Revenues (Schedule A)	63,875,322	63,457,101	62,921,361
EXPENSES			
Governance	437,604	402,596	396,431
Administration	2,797,009	2,827,618	2,965,311
Instruction	44,205,875	44,684,444	44,047,640
Plant	9,379,733	8,931,016	9,374,880
Transportation	6,535,310	6,239,367	6,124,423
Tuition and Related Fees	50,000	70,205	49,764
School Generated Funds	1,644,000	1,622,020	1,591,463
Complementary Services (Note 11)	268,800	267,221	335,421
External Services (Note 12)	-	-	136,946
Other Expenses	1,500	26,039	48,987
Total Expenses (Schedule B)	65,319,831	65,070,526	65,071,266
Operating (Deficit) for the Year	(1,444,509)	(1,613,425)	(2,149,905)
Accumulated Surplus from Operations, Beginning of Year	78,499,037	78,499,037	80,648,942
Accumulated Surplus from Operations, End of Year	77,054,528	76,885,612	78,499,037

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	13,737,585	13,737,585	16,521,957
Changes During the Year			
Operating (Deficit) for the Year	(1,444,509)	(1,613,425)	(2,149,905)
Acquisition of Tangible Capital Assets (Schedule C)	(3,553,882)	(3,457,222)	(5,766,982)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	17,620	23,991
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	(17,120)	120,633
Amortization of Tangible Capital Assets (Schedule C)	4,908,691	5,116,913	4,897,471
Net Acquisition of Inventory of Supplies	-	5,370	21,792
Net Change in Other Non-Financial Assets	-	(76,155)	68,628
Change in Net Financial Assets	(89,700)	(24,019)	(2,784,372)
Net Financial Assets, End of Year	13,647,885	13,713,566	13,737,585

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, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(1,613,425)	(2,149,905)
Add Non-Cash Items Included in Deficit (Schedule D)	5,099,793	5,018,104
Net Change in Non-Cash Operating Activities (Schedule E)	(1,140,878)	(235,798)
Cash Provided by Operating Activities	2,345,490	2,632,401
CAPITAL ACTIVITIES		
Cash (Used) to Acquire Tangible Capital Assets	(3,457,222)	(5,766,982)
Proceeds on Disposal of Tangible Capital Assets	17,620	23,991
Cash (Used) by Capital Activities	(3,439,602)	(5,742,991)
INVESTING ACTIVITIES		
Cash (Used) to Acquire Portfolio Investments	(833)	(653)
Cash (Used) by Investing Activities	(833)	(653)
(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,094,945)	(3,111,243)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,238,097	8,349,340
CASH AND CASH EQUIVALENTS, END OF YEAR	4,143,152	5,238,097

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	28,867,508	30,725,013	28,598,783
Total Property Tax Revenue	28,867,508	30,725,013	28,598,783
Grants in Lieu of Taxes			
Federal Government	120,000	80,397	90,595
Provincial Government	120,000	168,833	185,744
Other	60,000	39,218	51,363
Total Grants in Lieu of Taxes	300,000	288,448	327,702
Other Tax Revenues			
House Trailer Fees	25,000	41,984	33,498
Total Other Tax Revenues	25,000	41,984	33,498
Additions to Levy			
Penalties	-	133,144	115,050
Total Additions to Levy	-	133,144	115,050
Deletions from Levy			
Cancellations	-	(137,576)	(65,793)
Other Deletions	-	(13,496)	(26,710)
Total Deletions from Levy	-	(151,072)	(92,503)
Total Property Taxation Revenue	29,192,508	31,037,517	28,982,530
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	30,399,816	28,220,939	29,967,620
Other Ministry Grants	-	25,136	10,000
Total Ministry Grants	30,399,816	28,246,075	29,977,620
Other Provincial Grants	-	177,232	149,877
Total Operating Grants	30,399,816	28,423,307	30,127,497
Capital Grants			
Ministry of Education Capital Grants	1,036,025	1,193,099	1,036,025
Other Provincial Capital Grants	185,188	-	-
Total Capital Grants	1,221,213	1,193,099	1,036,025
Total Grants	31,621,029	29,616,406	31,163,522
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Individuals and Other	11,005	24,224	7,500
Total Tuition Fees	11,005	24,224	7,500
Transportation Fees	-	-	4,281
Other Related Fees	602,000	497,517	523,756
Total Operating Tuition and Related Fees	613,005	521,741	535,537
Total Tuition and Related Fees Revenue	613,005	521,741	535,537

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	76,214	85,782
Total Curricular Fees	60,000	76,214	85,782
Non-Curricular Fees			
Commercial Sales - Non-GST	376,000	415,515	442,599
Fundraising	564,000	473,975	472,215
Grants and Partnerships	19,000	29,689	41,305
Students Fees	210,000	158,595	175,503
Other	415,000	472,130	403,583
Total Non-Curricular Fees	1,584,000	1,549,904	1,535,205
Total School Generated Funds Revenue	1,644,000	1,626,118	1,620,987
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	336,900	336,900	336,804
Total Operating Grants	336,900	336,900	336,804
Total Complementary Services Revenue	336,900	336,900	336,804
External Services			
Operating Grants			
Other Provincial Grants	-	-	101,002
Total Operating Grants	-	-	101,002
Fees and Other Revenue			
Other Revenue	-	-	35,944
Total Fees and Other Revenue	-	-	35,944
Total External Services Revenue	-	-	136,946
Other Revenue			
Miscellaneous Revenue	291,880	246,631	194,000
Sales & Rentals	26,000	7,200	7,600
Investments	150,000	47,468	64,068
Gain on Disposal of Capital Assets	-	17,120	(120,633)
Total Other Revenue	467,880	318,419	145,035
TOTAL REVENUE FOR THE YEAR	63,875,322	63,457,101	62,921,361

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	131,110	121,469	122,734
Professional Development - Board Members	85,800	83,127	78,741
Advisory Committees	72,500	71,192	70,650
Elections	11,894	6,410	651
Other Governance Expenses	136,300	120,398	123,655
Total Governance Expense	437,604	402,596	396,431
Administration Expense			
Salaries	2,183,614	2,152,266	2,283,519
Benefits	258,753	327,749	249,863
Supplies & Services	105,300	94,343	107,307
Non-Capital Furniture & Equipment	10,500	10,114	17,718
Building Operating Expenses	44,000	53,007	48,047
Communications	37,810	30,845	44,823
Travel	62,000	68,347	79,590
Professional Development	61,032	51,758	93,881
Amortization of Tangible Capital Assets	34,000	39,189	40,563
Total Administration Expense	2,797,009	2,827,618	2,965,311
Instruction Expense			
Instructional (Teacher Contract) Salaries	30,304,646	31,145,397	30,598,631
Instructional (Teacher Contract) Benefits	1,555,603	1,587,334	1,605,127
Program Support (Non-Teacher Contract) Salaries	6,282,297	6,234,090	6,002,145
Program Support (Non-Teacher Contract) Benefits	1,141,375	1,195,437	1,096,328
Instructional Aids	1,102,311	879,317	1,001,641
Supplies & Services	636,544	971,158	811,656
Non-Capital Furniture & Equipment	545,982	300,417	336,424
Communications	155,090	157,497	164,570
Travel	327,845	327,790	465,785
Professional Development	293,900	182,761	306,396
Student Related Expense	260,282	179,150	208,370
Amortization of Tangible Capital Assets	1,600,000	1,524,096	1,450,567
Total Instruction Expense	44,205,875	44,684,444	44,047,640
Plant Operation & Maintenance Expense			
Salaries	2,759,701	2,738,814	2,759,877
Benefits	516,822	496,071	474,395
Supplies & Services	12,000	42,733	27,874
Non-Capital Furniture & Equipment	55,000	44,610	53,057
Building Operating Expenses	3,518,820	2,812,009	3,329,839
Communications	16,200	16,085	18,978
Travel	81,500	82,004	89,029
Professional Development	10,000	5,330	12,215
Amortization of Tangible Capital Assets	2,409,690	2,693,360	2,609,616
Total Plant Operation & Maintenance Expense	9,379,733	8,931,016	9,374,880

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Student Transportation Expense			
Salaries	2,932,123	2,839,649	2,910,220
Benefits	589,114	560,079	552,693
Supplies & Services	1,258,500	1,116,162	1,067,232
Non-Capital Furniture & Equipment	564,000	558,638	519,569
Building Operating Expenses	88,300	67,113	62,452
Communications	34,000	32,302	30,035
Travel	25,000	13,805	16,049
Professional Development	20,000	12,461	16,835
Contracted Transportation	159,273	178,890	152,613
Amortization of Tangible Capital Assets	865,000	860,268	796,725
Total Student Transportation Expense	6,535,310	6,239,367	6,124,423
Tuition and Related Fees Expense			
Tuition Fees	50,000	70,205	49,764
Total Tuition and Related Fees Expense	50,000	70,205	49,764
School Generated Funds Expense			
Academic Supplies & Services	20,000	17,154	20,546
Cost of Sales	396,000	403,158	437,170
Non-Capital Furniture & Equipment	22,000	28,889	24,552
School Fund Expenses	1,206,000	1,172,819	1,109,195
Total School Generated Funds Expense	1,644,000	1,622,020	1,591,463
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	209,547	213,625	268,779
Program Support (Non-Teacher Contract) Salaries & Benefits	33,441	31,317	39,348
Transportation Salaries & Benefits	19,312	18,162	17,846
Instructional Aids	6,000	2,785	3,508
Building Operating Expenses	-	-	2,842
Communications	-	-	45
Travel	500	613	340
Professional Development (Non-Salary Costs)	-	531	2,285
Student Related Expenses	-	188	428
Total Complementary Services Expense	268,800	267,221	335,421
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	-	-	105,716
Instructional Aids	-	-	82
Supplies & Services	-	-	20,132
Communications	-	-	242
Travel	-	-	9,879
Professional Development (Non-Salary Costs)	-	-	895
Total External Services Expense	-	-	136,946

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	1,500	13,346	9,182
Total Interest and Bank Charges	<u>1,500</u>	<u>13,346</u>	<u>9,182</u>
Contaminated Sites	-	5,282	-
Provision for Uncollectable Accounts	-	7,411	39,805
Total Other Expense	<u>1,500</u>	<u>26,039</u>	<u>48,987</u>
TOTAL EXPENSES FOR THE YEAR	<u>65,319,831</u>	<u>65,070,526</u>	<u>65,071,266</u>

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017

	Land		Buildings		School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Equipment	Software	Construction	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	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
Additions/Purchases	-	-	422,086	-	917,335	54,376	1,043,262	779,550	45,749	194,864	3,457,222	5,766,982
Disposals	(500)	-	-	-	(728,912)	-	-	-	-	-	(729,412)	(1,443,298)
Write-Downs	-	-	-	-	-	-	(211,122)	(475,818)	(98,242)	-	(785,182)	(593,828)
Transfers to (from)	-	-	5,274	-	-	-	115,419	-	-	(120,693)	-	-
Closing Balance as of August 31	993,018	3,470,884	89,551,330	5,359,097	12,217,399	689,574	9,643,493	5,816,884	600,918	194,864	128,537,462	126,594,834
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	3,013,277	44,220,569	961,530	7,145,814	469,010	2,956,237	3,183,788	330,190	-	62,280,415	59,275,446
Amortization of the Period	-	43,201	1,794,045	257,421	797,541	84,230	944,636	1,075,655	120,184	-	5,116,913	4,897,471
Disposals	-	-	-	-	(728,912)	-	-	-	-	-	(728,912)	(1,298,674)
Write-Downs	-	-	-	-	-	-	(211,122)	(475,818)	(98,242)	-	(785,182)	(593,828)
Closing Balance as of August 31	N/A	3,056,478	46,014,614	1,218,951	7,214,443	553,240	3,689,751	3,783,625	352,132	N/A	65,883,234	62,280,415
Net Book Value												
Opening Balance as of September 1	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
Closing Balance as of August 31	993,018	414,406	43,536,716	4,140,146	5,002,956	136,334	5,953,742	2,033,259	248,787	194,864	62,654,228	64,314,419
Change in Net Book Value	(500)	(43,201)	(1,366,685)	(257,421)	119,794	(29,854)	214,045	(296,105)	(74,435)	74,171	(1,660,191)	724,887
Disposals												
Historical Cost	500	-	-	-	728,912	-	-	-	-	-	729,412	1,443,298
Accumulated Amortization	-	-	-	-	(728,912)	-	-	-	-	-	(728,912)	(1,298,674)
Net Cost	500	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	110	-	-	-	17,510	-	-	-	-	-	500	144,624
Gain (Loss) on Disposal	(390)	-	-	-	17,510	-	-	-	-	-	17,120	(120,633)

Sch C

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2017

	2017	2016
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,116,913	4,897,471
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(17,120)	120,633
Total Non-Cash Items Included in Deficit	5,099,793	5,018,104

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(1,348,112)	(70,296)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	186,638	(335,772)
Increase in Liability for Employee Future Benefits	95,400	64,200
Increase (Decrease) in Deferred Revenue	(4,019)	15,650
Decrease in Inventory of Supplies for Consumption	5,370	21,792
Decrease (Increase) in Prepaid Expenses	(76,155)	68,628
Total Net Change in Non-Cash Operating Activities	(1,140,878)	(235,798)

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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 \$597,900 (2016 - \$502,500) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$31,037,517 (2016 - \$28,982,530) because final tax assessments may differ from initial estimates.

SUN WEST SCHOOL DIVISION NO. 207
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As at August 31, 2017

- uncollectible taxes of \$657,405 (2016 - \$649,994) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$5,116,913 (2016 - \$4,897,471) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

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, and accounts payable and accrued liabilities.

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. 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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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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.

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 GICs and Co-op Equity. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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

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

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 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 Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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.

k) Adoption of Public Sector Accounting Standards

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights.

Adoption of these standards has not resulted in any disclosure changes.

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 prime minus 0.60% per annum with Royal Bank of Canada. This line of credit is authorized by a borrowing resolution by the board of education. This line of credit was approved by the Minister of Education on February 21, 2013. The balance drawn on the line of credit at August 31, 2017 was \$nil (August 31, 2016 - \$nil).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 34,791	\$ 34,552
Co-op Equity	40,153	39,559
Total portfolio investments	\$ 74,944	\$ 74,111

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 121,469	\$ 281,127	\$ -	\$ 402,596	\$ 396,431
Administration	2,480,015	308,414	39,189	2,827,618	2,965,311
Instruction	40,162,257	2,998,091	1,524,096	44,684,444	44,047,640
Plant	3,234,886	3,002,770	2,693,360	8,931,016	9,374,880
Transportation	3,399,728	1,979,371	860,268	6,239,367	6,124,423
Tuition and Related Fees	-	70,205	-	70,205	49,764
School Generated Funds	-	1,622,020	-	1,622,020	1,591,463
Complementary Services	263,105	4,116	-	267,221	335,421
External Services	-	-	-	-	136,946
Other	-	26,039	-	26,039	48,987
TOTAL	\$ 49,661,460	\$ 10,292,153	\$ 5,116,913	\$65,070,526	\$65,071,266

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. 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 as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	2017	2016
Actuarial extrapolation date	Aug. 31, 2017	Aug. 31, 2016
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate (excluding merit and promotion)		
Teachers	2.50%	3.20%
Non-Teachers	3.00%	3.20%
Expected average remaining service life (years)	14	14

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 809,000	\$ 730,000
Current period service cost	80,900	73,200
Interest cost	18,400	19,400
Benefit payments	(29,200)	(51,000)
Actuarial (gains) / losses	(118,100)	37,400
Accrued Benefit Obligation - end of year	761,000	809,000
Unamortized Net Actuarial (Losses)	(163,100)	(306,500)
Liability for Employee Future Benefits	\$ 597,900	\$ 502,500

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 80,900	\$ 73,200
Amortization of net actuarial loss	25,300	22,600
Benefit cost	106,200	95,800
Interest cost	18,400	19,400
Total Employee Future Benefits Expense	\$ 124,600	\$ 115,200

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 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:

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	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	482	8	490	507
Member contribution rate (percentage of salary)	11.30%-13.50%	6.05%-7.85%	6.05%-13.50%	6.05%-12.40%
Member contributions for the year	\$ 3,765,628	\$ 14,017	\$ 3,779,645	\$ 3,328,951

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:

	2017	2016
Number of active School Division members	481	499
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	\$ 1,005,131	\$ 982,693
School Division contributions for the year	\$ 1,005,131	\$ 982,693
Actuarial (extrapolation) valuation date	(Dec-31-2016)	Dec-31-2015
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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:

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 10,856,769	\$ 657,405	\$ 10,199,364	\$ 9,476,682	\$ 649,994	\$ 8,826,688
Provincial Grants Receivable	-	-	-	42,085	-	42,085
Other Receivables	222,026	-	222,026	204,505	-	204,505
Total Accounts Receivable	\$ 11,078,795	\$ 657,405	\$ 10,421,390	\$ 9,723,272	\$ 649,994	\$ 9,073,278

As of January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 3,702	\$ 8,445
Supplier Payments	244,930	53,549
Total Accounts Payable and Accrued Liabilities	\$ 248,632	\$ 61,994

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Other deferred revenue:				
Donations for Scholarships, donation for schools	\$ 83,407	\$ 63,911	\$ 67,930	\$ 79,388
Total Deferred Revenue	\$ 83,407	\$ 63,911	\$ 67,930	\$ 79,388

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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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.

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2017 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2017	2016
Revenues:			
Operating Grants	\$336,900	\$336,900	\$336,804
Total Revenues	336,900	336,900	336,804
Expenses:			
Salaries & Benefits	263,105	263,105	325,973
Instructional Aids	2,784	2,784	3,508
Building Operating Expenses	-	-	2,842
Communications	-	-	45
Travel	613	613	340
Professional Development (Non-Salary Costs)	531	531	2,285
Student Related Expenses	188	188	428
Total Expenses	267,221	267,221	335,421
Excess of Revenues over Expenses	\$ 69,679	\$ 69,679	\$ 1,383

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, board 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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2017 and 2016:

Summary of External Services Revenues and Expenses, by Program	2017	2016
Revenues:		
Fees and Other Revenues	\$ -	\$ 136,946
Total Revenues	-	136,946
Expenses:		
Salaries & Benefits	-	105,716
Instructional Aids	-	82
Supplies and Services	-	20,132
Communications	-	242
Travel	-	9,879
Professional Development	-	895
Total Expenses	-	136,946
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.

The school division did not have any External Services programs in 2016-17.

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. 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.

SUN WEST SCHOOL DIVISION NO. 207
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Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 64,314,419	\$ 3,457,222	\$ 5,117,413	\$ 62,654,228
	64,314,419	3,457,222	5,117,413	62,654,228
PMR maintenance project allocations (1)	969,146	1,193,099	933,597	1,228,648
Other:				
School generated funds	692,396	4,383	-	696,779
School budget carryovers	236,710	81,535	-	318,245
Teacher professional development	95,539	-	19,801	75,738
	1,024,645	85,918	19,801	1,090,762
Unrestricted Surplus	12,190,827	-	278,853	11,911,974
Total Accumulated Surplus	\$ 78,499,037	\$ 4,736,239	\$ 6,349,664	\$ 76,885,612

- (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:

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

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 14, 2016 and the Minister of Education on August 8, 2016.

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 influences.

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Related Party Transactions

Transactions with these related parties have occurred and been settled on normal trade terms.

	2017	2016
Revenues:		
Ministry of Education	\$ 29,776,074	\$ 31,350,449
SGI	177,232	78,555
Workers' Compensation Board	71,322	71,322
School Divisions	354,500	400,750
	\$ 30,379,128	\$ 31,901,076
Expenses:		
Saskatchewan Power Corporation	\$ 923,690	\$ 854,872
Saskatchewan Telecommunications	136,825	160,725
SaskEnergy Incorporated	397,438	353,671
Workers' Compensation Board	246,572	70,850
Other	262,044	120,412
	\$ 1,966,569	\$ 1,560,530
Accounts Receivable:		
Ministry of Education, Early Years Branch	\$ -	\$ 42,085
	\$ -	\$ 42,085
Prepaid Expenses:		
Workers' Compensation Board	\$ 76,850	\$ -
	\$ 76,850	\$ -

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.

16. CONTINGENT ASSETS

The school division is a plaintiff in certain legal actions in which a monetary award has been sought. The amount sought has not been disclosed as the contingent asset cannot be reasonably measured or such disclosure could be expected to have an adverse effect on the outcome. The school division's share of the settlement will be coded to revenue in the year in which the amount is determinable.

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17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract with Clark Roofing for the Elrose roofing project in the amount of \$251,577 dated June 5, 2017
- construction contract with Clark Roofing for the Rossville roofing project in the amount of \$36,444 dated June 5, 2017
- construction contract with Meadowview Contracting for the Kindersley Composite functioning independent program washroom in the amount of \$65,000 dated June 23, 2017

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2018	\$ 78,345	\$ 78,345
2019	69,077	69,077
2020	47,973	47,973
2021	47,973	47,973
Total Lease Obligations	\$ 243,368	\$ 243,368

18. ACCOUNTING CHANGES

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.

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19. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 7 school buses at a total cost of \$749,559.

20. 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 account receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment of collectability.

The aging of other accounts receivable as at August 31, 2017 was:

August 31, 2017			
	Total	0-30 days	
Other Receivables	\$ 60,297	\$	60,297
Net Receivables	\$ 60,297	\$	60,297

ii) Liquidity Risk

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

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

August 31, 2017				
	Total	Within 6 months	6 months to 1 year	
Accounts payable and accrued liabilities	\$ 248,632	\$ 245,972	\$	2,660
Total	\$ 248,632	\$ 245,972	\$	2,660

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iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$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. There was no balance outstanding on this credit facility as of August 31, 2017.

The school division minimizes these risks by:

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

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.