



# **Sun West School Division #207**

## **Annual Report**

**2017 - 18**

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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 Gordon S. Wyant Q.C.  
Minister of Education

Dear Minister Wyant:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2017-18 annual report. This report presents an overview of the Sun West School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Karen Itterman  
Board Chairperson  
Sun West School Division #207



## **Introduction**

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2017 to August 31, 2018. 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.

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 election purposes but once elected; the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education will serve a four-year term. Board of Education members at August 31, 2018 are:

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

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. In 2017-18, each of the 23 School Community Councils had the required elected and appointed members, including student representation for high school SCCs.

### **Support for Sun West School Division School Community Councils**

In 2017-18, six members of the Sun West Senior Executive Leadership Team, four members of the Sun West School Division Board of Education, 22 Sun West School Community Council Chairs, and 25 school-based administrators gathered to work with Dr. Debbie Pushor to develop a common understanding and common language with regards to family and community engagement. Dr. Pushor's presentation and activities stimulated important discussions around the area of the SCC's role in parent and community engagement and student learning improvement.

A workshop was held in May to provide professional development and networking opportunities for SCC members. Sessions at the workshop included a keynote presentation "Demystifying Anxiety" which provided practical strategies for schools and families in supporting those who may be struggling with anxiety. Additional breakout sessions included sessions on supporting reading and literacy at home; cyber bullying and online privacy issues students may encounter; learning environments in 2018; how schools respond to struggling readers; how parents can support students in a personalized learning environment; and career education in Sun West School Division. In the last session of the evening, SCC members from Beechy School, Harris-Tessier Central School and Kenaston School shared how they address the SCC mandate of developing shared responsibility for the learning success and well-being of all children and youth, and how they encourage and facilitate parent and community engagement in school planning and improvement processes in their communities.

The Board of Education conducted a live broadcast out to its 23 non-colony schools. Each school held its SCC's meeting 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 23 school sites. The presentation included the progress and current state of the Personalized electronically Blended Learning (PeBL) initiatives in Sun West School Division. The Board and senior administration were available to answer questions as they were submitted and responses were simultaneously broadcast back to all 23 sites.

In 2017-18, the Board provided a grant of \$1,936 to each School Community Council for operational purposes. The total amount spent on SCCs during the 2017-18 year was \$45,868.

Sun West School Division uses a SCC survey at Annual General Meetings to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-11 through 2017-18.

# School Division Profile

## About Us

Sun West School Division is a rural school division with 41 schools located in 19 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](http://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**

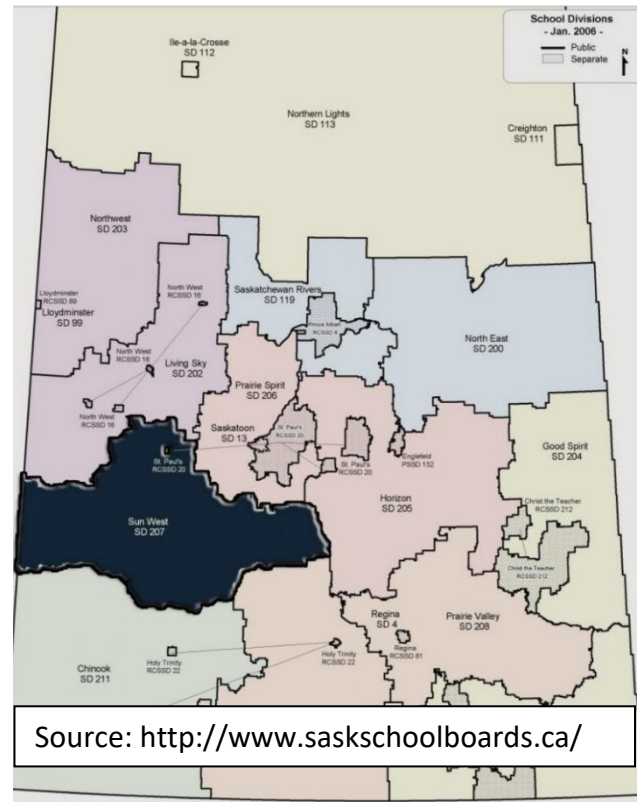
*Respect*

*Accountability*

*Cooperation*

*Lifelong learning*

*Leadership*



## **Community Partnerships and Sun West Innovation**

The Board of Education changed its Annual General Meeting process to increase parent and community involvement. The Board conducts a live broadcast of its AGM out to its 23 non-colony schools. Each school holds its SCC's AGM on that same evening inviting staff, parents and community members to attend. An electronic 'back channel' process is used to encourage live feedback and questions from the 23 school sites. The Board and senior administration then answer questions as they are submitted which are simultaneously broadcast back to all 23 sites. The use of such technology increases participation in our AGMs.

Sun West continues to develop partnerships for the benefit of our students. During the 2017-18 school year, this included a partnership with the Western Equipment Dealers Association to develop a new program titled Agricultural Equipment Technician. This partnership included course development funding, the creation of a program co-ordinator and tuition costs for students across Saskatchewan. The partnership also includes Saskatchewan Polytechnic, as students in the program spend two days on the Saskatchewan Polytechnic campus completing technical labs and learning about the post-secondary program.

In addition to the partnership above, Sun West established a partnership with a number of Agricultural organizations to support the development of a new course in Agricultural Food Security and Sustainability. The partner organizations included Farm and Food Care, Dow Elanco, Richardson Pioneer, Western Equipment Dealers Association, the Ministry of Agriculture and various producer groups. These partners lent subject expertise to various aspects of the program and are providing mentors for our students to learn about the various careers in the Agriculture industry.

In 2017-18, Sun West expanded a partnership with Saskatchewan Polytechnic and their Power Engineering program. This partnership includes a steam lab held in July on the Saskatchewan Polytechnic campus, so that our high school students can complete all aspects of a Class 4 Power Engineering program and leave the program fully certified by the Technical Safety Authority of Saskatchewan (TSASK).

## **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 unique needs of students in grades K-12, Sun West is continuing down the path of personalized learning through the PeBL Philosophy, or Personalized electronically Blended Learning. In the past, 'differentiation', and teacher led learning was practiced by educators and this differentiation is now shifting towards a student-led approach, all the while being intensified through the use of technology. By using technology as a tool to support learning, teachers are able to use this method to offer more control of learning to individual students within their regular classrooms. In addition, our PeBL philosophy details the gradual and deliberate transfer of responsibility between

educator and student. This means that students are gradually taking more ownership of the planning, instruction and assessment of their learning. All of this work is done in conjunction with their teachers and parents. The student, when ready, has more control over time, place, path, and/or pace.

Sun West School Division continues to place much emphasis on personalized professional development in order to assist teachers in changing their teaching pedagogy with the aim to activate student learning within this new environment. One such support is the role of PeBL Mentor. PeBL Mentors are assigned to each of the non-colony schools for a percentage of their time at that school. Their role is to mentor staff in the PeBL philosophy, gather resources, provide collaboration opportunities, networking opportunities, self-reflection opportunities and also lead professional learning sessions for staff. Through this model, Sun West is able to focus on specific areas of professional learning and support but also have it personalized for each school based on their present needs. Through this model, we have seen much success in moving schools towards the PeBL philosophy, and yet honoring the pace and path of each unique school.

PeBL Mentors are not only integrated in the fabric of their own school culture, but also in the PeBL Mentor team(s) where they develop supports and resources for the entire division on this journey. One such support is the development of the Sun West Resource Bank which will be launched in the fall of 2018. This massive resource bank contains a multitude of supports for educators, students, parents and the global community. It is very much in line with our PeBL philosophy and is geared towards supporting all of our learners and their mentors. Throughout the advancement of the PeBL philosophy, teachers continue to play an integral role in working with students to manage the learning environment, lead instruction and guide students to take ownership of their learning.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction 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 programing 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:

- Student Support Services Supervisor
- Student Support Services Consultants
- PeBL Supervisor
- Speech and Language Pathologists

- Data and Assessment Consultant
- Educational Psychologists
- Colony School PeBL Mentors
- Career Guidance Counsellors/Career Work Experience Consultant
- Student Counsellors
- Technology Coaches
- Occupational/Physical Therapists
- Online Instructional Design Consultant
- PeBL Mentors in each school

## **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. The ESSP 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.

2017-18 was the fourth 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; and,  
 Alignment of human, physical and fiscal resources.

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>Sun West School Division goals for 2017-18 for Reading, Writing and Math at Grade Level focussed mainly on writing as a priority, and also had opportunity to view and work with draft versions of the provincial math rubrics. Work also continues in the area of Reading 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.</p> <p>The goals for the year included:</p> <ul style="list-style-type: none"> <li>• Implement the provincial writing rubrics and continuums with teachers in grades K-12, with specific focus on supports for Grades 4, 7 and 9 teachers.</li> <li>• All students in Grades 4, 7 and 9 will be assessed with the provincial writing rubric and the information derived from the rubrics be used to inform instruction and the setting of school goals.</li> <li>• All 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.</li> <li>• 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).</li> <li>• Continue to introduce/refine the use of data to track student achievement in Sun West and bring assessment data into the hands of teachers.</li> <li>• Continue to reinforce <i>Saskatchewan Reads for Administrators</i> and promote use of <i>Saskatchewan Reads</i> with teachers.</li> <li>• Offering differentiated professional learning opportunities for teachers, administrators and educational assistants in reading, math and writing instructional and assessment strategies.</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>The focus for 2017-18 in the area of reading, writing math included:</p> <ul style="list-style-type: none"> <li>• Introduction of provincial writing rubrics and continuum to English Language Arts teachers in Grades 1-12.</li> <li>• Moodle Writing courses to support the use of provincial writing rubrics, continuum and resources to assist with building strong writing programs available for teachers in all grades with specific emphasis on those teachers responsible for Grades 4, 7 and 9.</li> <li>• Professional learning discussions about calibration, effective assessment and instructional strategies related to writing.</li> <li>• Teachers encouraged to attend provincial professional learning sessions and conferences focussing on writing and reading strategies</li> </ul>



- Continuing to ensure Grade 1-5 students Reading was assessed using the Developmental Reading Assessment (DRA).
- Refresher workshops 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.
- 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.
- Phonological awareness interventions and training for prekindergarten and kindergarten teachers
- Kilpatrick model of Reading instruction introduced and implemented in schools across the division.
- Monitoring of student achievement results and using the results to plan instruction continued to be a focus with teachers analyzing student progress at sub skills of reading measured by the DRA.
- Introduction to the draft provincial writing rubrics and continuum and support given for using these tools.
- Incorporation of 21<sup>st</sup> 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 e-texts and Mathletics to support classroom instruction.
- School-based mentors provided with training 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.
- Introduction of the draft provincial math rubrics and supporting documents to school administrators, school-based mentors and teachers through a variety of methods, including email, workshops, and virtual and face to face presentations.
- Began development of online Moodle professional learning supports for Math teachers for use in upcoming school year.

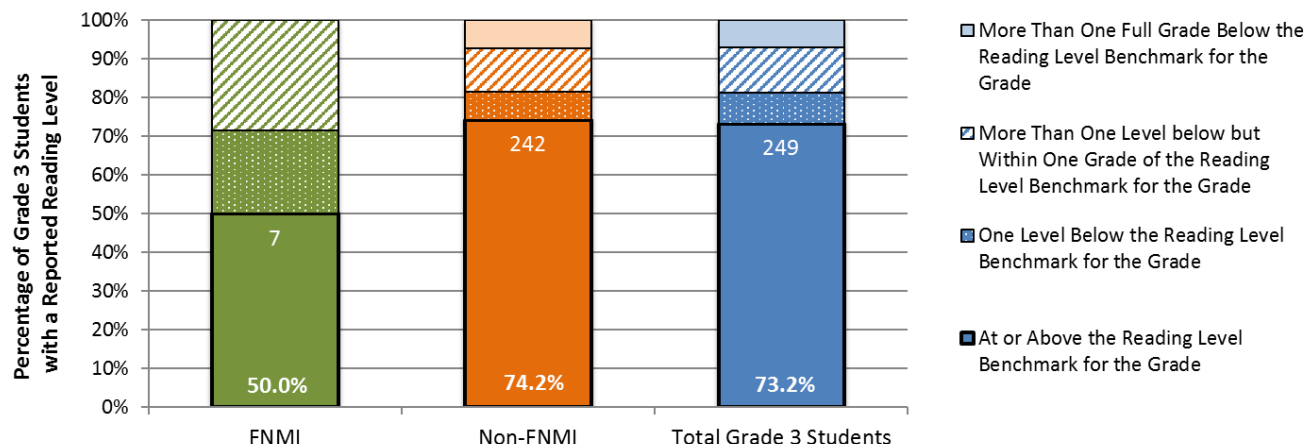
#### **Measures for Reading, Writing and Math at Grade Level**

#### **Proportion of Grade 3 Students Reading At or Above Grade Level**

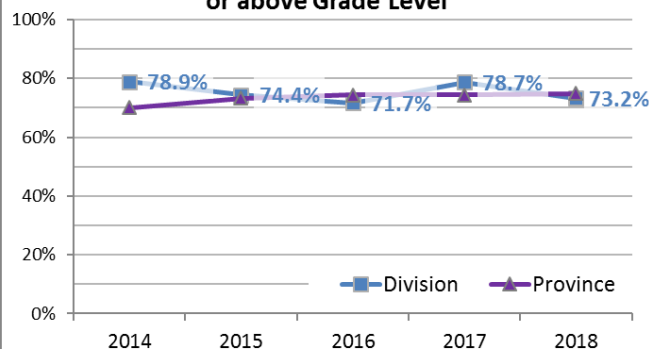
Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the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

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

### Reading Results Data, Sun West SD 207, Grade 3, 2017-18



### Percentage of Grade 3 Students Reading at or above Grade Level



### Proportion of Grade 3 Students with Reported Reading Levels, 2017-18

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	14	87.5%	6.3%	6.3%	16
Division (Total)	340	87.0%	11.3%	1.8%	391
Province (FNMI)	2,433	93.5%	4.2%	2.3%	2,601
Province (Total)	13,146	88.9%	10.1%	1.0%	14,793

Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. 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, 2018

### Analysis of results

In 2017-18, Sun West reported reading levels for 87% 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 slightly higher number of students with pre-established exclusions (11.3%) than provincial numbers of pre-established exclusions (10.1%) and a slightly higher number of unexcused exclusions (1.8%) compared to provincial unexcused exclusions (1.0%). 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 note that we did experience a reduction of the number of unexcused exclusions from 2016-17 which was at 3%.

Of the Grade 3 students with reported reading levels, 73.2% of Sun West students are at or above the reading level benchmark. Upon examining the data, approximately 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 a full grade below the reading level benchmark for the grade. The percentage of Grade 3s reading at or above grade level is lower than the numbers reported in the 2016-17 school year which was 78.7%, higher than 2015-16 (71.7%) and slightly lower than 2014-15 (74.4%). It is considerably lower than the original reported scores of 2013-14, which were 78.9%. We will continue to review data and look for trends in the various schools to address gaps and improve our number of students reading at grade level. We are hoping a consistent division wide approach regarding Tier 1, Tier 2 and Tier 3 interventions and supports will move our students closer to the goal for 2020 which is 80% or more Grade 3 students reading at grade level or higher.

In 2017-18, Sun West had 14 students reporting in the FNMI category. Sun West FNMI students achieve significantly lower than Non-FNMI students, with 50% reading at or above grade level. This is a decrease from 2016-17 where 73.3% of FNMI students were reading at or above grade level compared to 78.7% overall. It is an improvement from 2015-16 where 40.0% of FNMI students were reading at or above grade level compared to 72.8% overall. Of the 14 students in the FNMI category, 87.5% participated, which is down from 2016-17 where 100% participated. It is similar to 2015-16, where 16.7% of FNMI students did not participate and were determined to have unexcused exclusions. It is understood that there will be greater fluctuations in percentages reading at or above grade level from year to year for smaller populations of students.

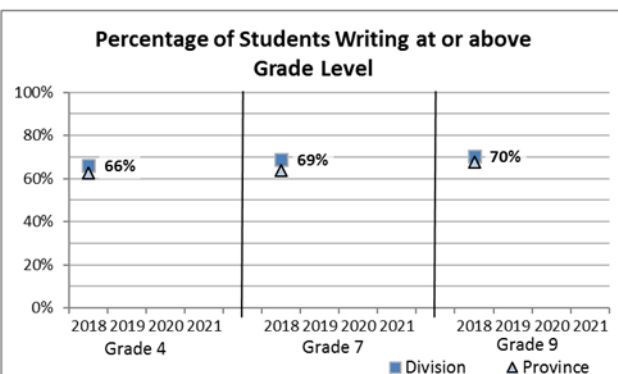
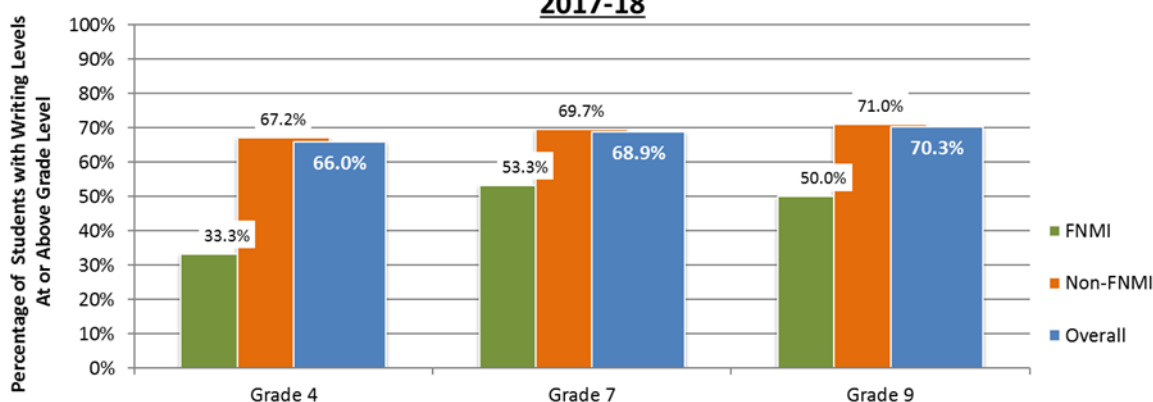
While the number of Sun West students reading at or above grade level in 2017-18 has decreased from last year, Sun West students continue to read at a level equivalent to that of the province. Sun West is proud of the level of participation in the testing, with 87.5% of students participating. In all 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.

#### **Proportion of Students Writing At or Above Grade Level**

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.

### Percentage Writing At or Above Grade Level, Sun West SD 207, Grades 4, 7, and 9, 2017-18



Proportion of Students with Reported Writing Levels, 2017-18

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	347	87.6%	10.1%	2.3%	396
Division (Grade 7)	338	93.4%	2.2%	4.4%	362
Division (Grade 9)	310	84.7%	4.4%	10.9%	366
Province (Grade 4)	12,817	88.5%	10.3%	1.2%	14,485
Province (Grade 7)	10,592	80.5%	17.6%	1.8%	13,152
Province (Grade 9)	10,516	81.8%	14.2%	4.0%	12,853

Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. 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, 2018

### Analysis of results

In 2017-18, Sun West established baseline writing results for students in Grades 4, 7 and 9. The proportions of students with a reported writing level ranged from Sun West Grade 9 (84.7%) compared to provincial level (81.8%), Sun West Grade 7 (93.4%) to provincial (80.5%) and Sun West Grade 4 (87.6%) to provincial (88.5%). Sun West had a similar number of students with pre-established exclusions in grade 4 (10.1%) to provincial numbers of Grade 4 students with pre-established exclusions (10.3%) and a slightly higher number of unexcused exclusions (2.3%) compared to provincial unexcused exclusions (1.2%). In Grade 7 and 9, Sun West had a much lower number of students with pre-established exclusions – Grade 7 (2.2%) and Grade 9 (4.4%) compared to provincial numbers – Grade 7 (17.6%) and Grade 9 (14.2%), but a much higher number of unexcused exclusions Grade 7 (4.4%) and Grade 9 (10.9%) compared to provincial unexcused exclusions Grade 7 (1.8%) and Grade 9 (4.0%).

We continue to explore trends and solutions for our writing data by examining individual student achievement and trends by classrooms and schools.

In general, Sun West students in Grades 4, 7 and 9 achieved similar benchmarks to their grade level cohorts across the province. In Grade 4, 66% of students were found to be writing at or above grade level. Grade 4 Sun West FNMI students were found to score significantly lower than the overall Grade 4 division writing score with 33.3% being categorized as writing at or above grade level. Overall Sun West Grade 7 results were similar to those of Grade 4, in that 69% of students were found to be writing at or above grade level. A gap was also noted between Grade 7 Sun West FNMI students (53.3%) and the overall division writing scores for Grade 7, although the Grade 7 gap was not as great as that observed in Grade 4. Sun West students in Grade 9 fared the best in the initial benchmarks with 70.3% of Grade 9 students found to be writing at or above grade level. Similar to results in Grade 7, 50% of Grade 9 FNMI students write at grade level or above

As this is our first year with scores for writing, we are hoping a consistent division wide approach to writing instruction and supports will move students closer to the goal for 2020 which is 80% or more Grade 4, 7 and 9 students writing at or above grade level. We have a considerable way to go to reach our provincial target.

## Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

### ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

<p><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></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"> <li>• Equitable outcomes for First Nations and Métis learners.</li> <li>• All learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan.</li> <li>• Data collection and reporting on measures outlined in the <i>Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework</i> that demonstrate accountability towards improved educational outcomes.</li> <li>• Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>Actions during the 2017-18 school year to support the First Nations and Métis Student Engagement and Graduation Rates outcome:</p> <p><b>Equitable outcomes for First Nations and Métis Learners</b></p> <ul style="list-style-type: none"> <li>• Examination of student progress/assessment scores by grade, gender and culture to determine if there is correlation.</li> <li>• Designed interventions to assist with improving graduation rates and developing retention and intervention processes.</li> </ul> <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 few years, which we believe is a result of having revised enrolment forms. Sun West has also established a more effective method of tracking interventions and measuring student progress and growth.</p>

	<p><b>All learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• School capacity building in the selection and development of equitable resources and materials.</li> <li>• 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.</li> <li>• Promoted Treaty catalyst training sessions to establish at least one trained teacher catalyst teacher per school.</li> </ul> <p>At the end of the 2017-18 school year, 61 out of 330 teachers in schools across the division had Treaty Catalyst teacher status.</p> <p><b>Data collection and reporting on measures outlined in <i>Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework</i> that demonstrate accountability towards improved educational outcomes.</b></p> <ul style="list-style-type: none"> <li>• Continued to track reading levels of all students in Grades 1-5.</li> <li>• Initial baseline writing assessment.</li> <li>• Developed and refined learning interventions and strategies to address areas of need.</li> <li>• Comparison of Developmental Reading Assessment (DRA) scores, writing levels and graduation and persistence rates for all Sun West Students.</li> </ul> <p>Improved tracking of students allowed for more responsive intervention processes for all students, including First Nations and Métis learners, to ensure they are progressing at an acceptable pace. Currently, our FNMI graduation rate is comparable to our Sun West graduation rate.</p> <p><b>Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.</b></p> <ul style="list-style-type: none"> <li>• Continued partnerships and relationships with the Office of the Treaty Commissioner (OTC) to enable Sun West teachers and students to have access to elders and knowledge keepers to enable meaningful integration of First Nation ways of knowing into curricula.</li> </ul>
<b>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</b>	
<b>Average Final Marks</b>	
<p>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.</p> <p>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.</p>	

### Average Final Marks in Selected Secondary-Level Courses, 2017-18

Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West	Province	Sun West	Province	Sun West
English Language Arts A 10 (Eng & Fr equiv)	74.2	76.4	77.3	76.6	62.1	73.0
English Language Arts B 10 (Eng & Fr equiv)	73.6	76.1	76.7	76.2	61.0	72.0
Science 10 (Eng & Fr equiv)	72.7	75.5	76.0	75.8	59.9	66.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	78.4	77.0	78.8	61.6	67.9
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	76.3	75.8	76.6	61.7	nr
English Language Arts 20 (Eng & Fr equiv)	74.8	74.5	77.0	74.5	63.9	74.5
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	73.0	70.2	73.2	62.8	nr
Math: Foundations 20 (Eng & Fr equiv)	74.7	75.4	76.4	75.8	65.3	68.0

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, 2018

### Analysis of results

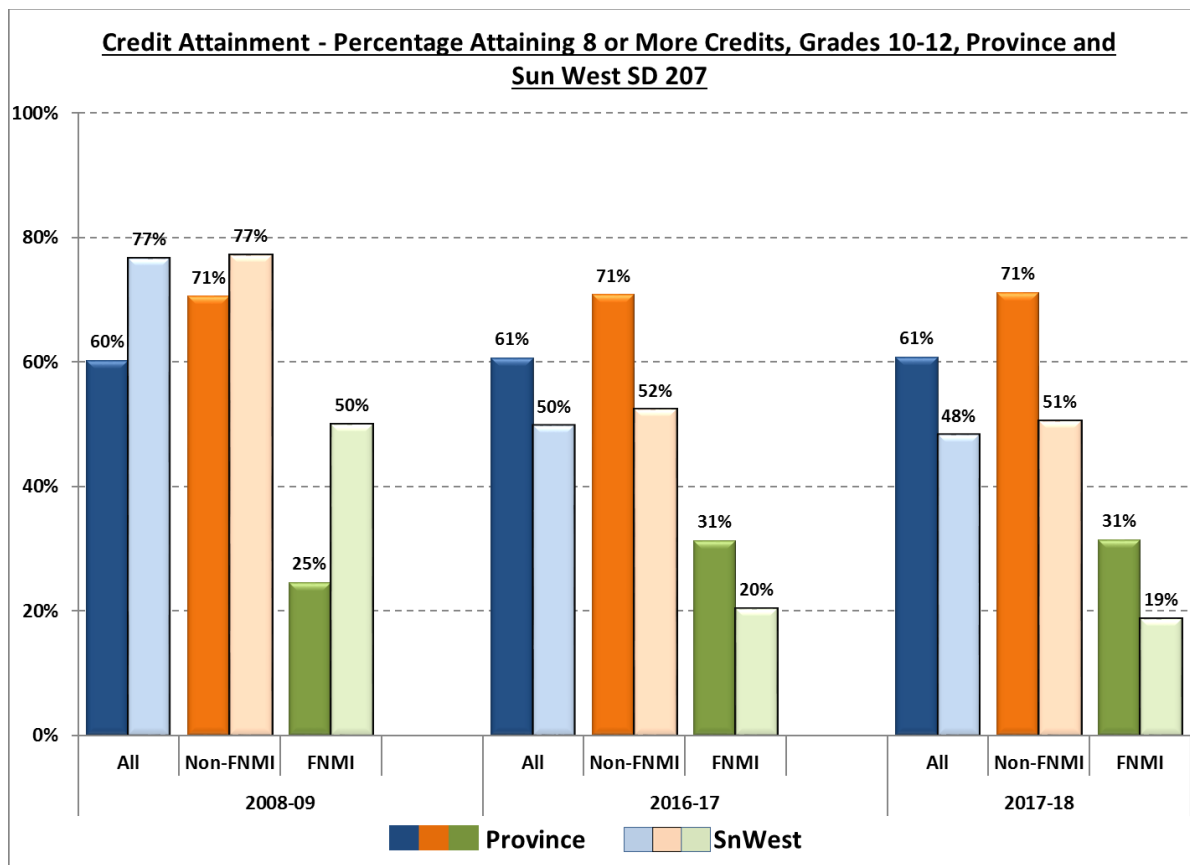
Sun West students, overall and by subpopulation, continue to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated by the chart above. Sun West FNMI students achieved slightly lower averages than non-FNMI students in all of the subjects, but achieved higher averages in all subjects reported here 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: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2018

### Analysis of results

In the 2017-18 school year, the percentage of Grades 10-12 students obtaining eight or more credits per year remained similar to the 2016-17 results. There is a downward trend from previous years, where Sun West was equal to or above the provincial results. This trend of Sun West lower than provincial averages 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

### ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

<p><b>School Division goals aligned with the Graduation Rates outcome</b></p>	<p>By June 2020, 90% of Sun West students will graduate in three years after starting Grade 10.</p> <p>95% of Sun West students will graduate within 5 years after starting Grade 10.</p> <p>By June 2018, Sun West students will report a 5% increase in intellectual engagement as measured by OurSCHOOL survey.</p>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<p>Actions that support our graduation rate outcome include:</p> <ul style="list-style-type: none"> <li>• <b>PeBL</b> - Personalized electronically Blended Learning (PeBL) Initiative was introduced to schools in June 2016 and continues. Personalized eBlended Learning in Sun West School Division (SWSD) 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.</li> <li>• <b>Positive Mental Health Initiative</b> - Built on four Pillars (Healthy Physical and Social Environment, High-Quality Teaching and Learning, Family and Community Engagement, and Effective Policy). This initiative included the following deliverables: <ul style="list-style-type: none"> <li>○ Positive Mental Health positive promotion materials – poster, brochure and resources shared with schools and added to the SWSD Website</li> <li>○ Positive Mental Health Moodle Course</li> </ul> </li> <li>• <b>Distance Learning Courses</b> - Continued expansion of distance learning course offerings and implementing strategies to better suit individual student needs online.</li> <li>• <b>Graduation Progress Inventory</b> - Tracked and documented credits attained and credits needed for each Grade 10, 11 and 12 student.</li> <li>• <b>Interagency Integration Initiative</b> - Increased interagency support and communication specifically to support SWSD Violence Threat Risk Assessment (VTRA) Protocol and Positive Mental Health Initiative.</li> <li>• <b>Independent Education Programming (IndEP)</b> - 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.</li> <li>• <b>Credit Recovery Process</b> – Identification of all failed credits at the end of semester 1 and 2 are tracked and plans made for credit recovery where applicable.</li> </ul>

- **Summer School Initiative** – Summer school courses are available to all Sun West students at no cost. Credit recovery is also available.
- **At Risk Criteria** – Development of at risk criteria for students in K-12 that may prevent on-time graduation, including tracking and intervention plans.

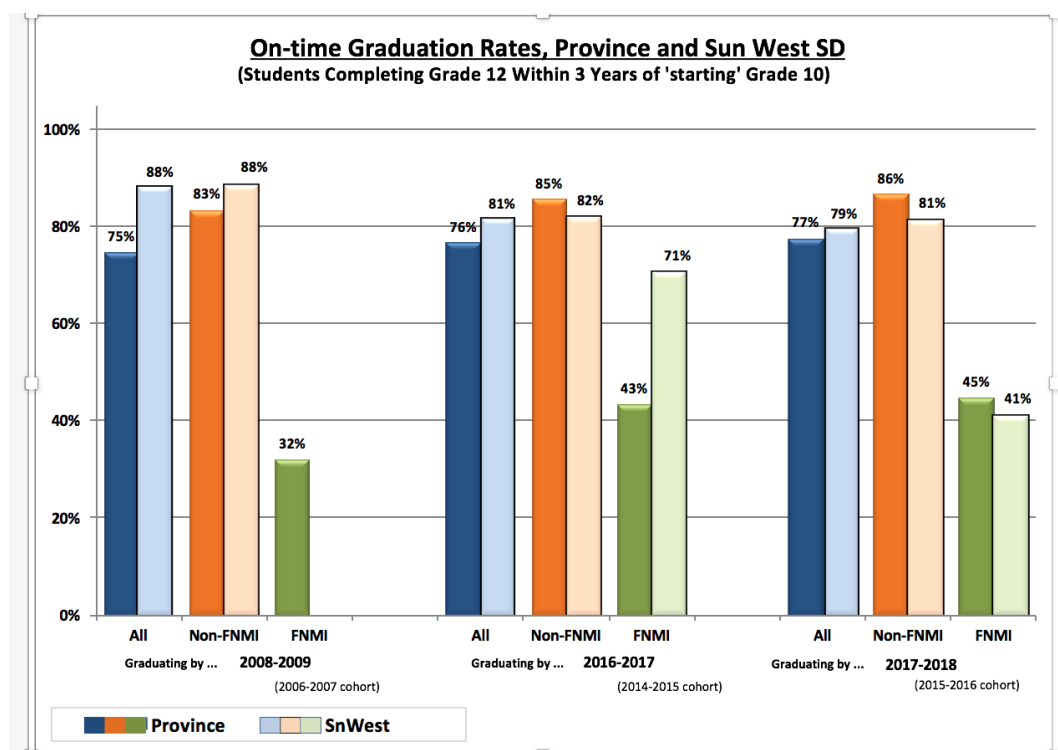
**Determining levels of Student Engagement** - We intentionally promote effective and positive implementation of the OurSCHOOL Survey with students so that we can collect thorough and accurate data in particular about student academic engagement. Each year teachers discuss questions and buy-in prior to survey completion; emphasize the importance of follow-through.

## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time (within 3 years)

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 school 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, 2018

### Analysis of results

The SWSD three-year graduation rate decreased by 2 percentage points for the 2017-18 year compared to the previous year. For the purpose of improving and customizing supports for both our face to face and online students, Sun West reviews both the school division results (as displayed above) and results disaggregated for our Distance Learning Centre (DLC) students as way to evaluate the learning environments and respond accordingly. The supports that are put in place for each group of students will vary due to the nature of each learning environments, the needs of the students, and the manner in which supports are delivered. This enables Sun West to examine the impact of Personalized eBlended Learning in our traditional schools (85-86% graduating on-time in 2017-18) as compared to the results for the Distance Learning Centre (33.3%\* graduating on-time in 2017-18, not reported above). In looking at the data specific to our online students, we note that these students in particular benefit from an additional year or two to complete the requirements for graduation.

**\*This result is available in the Sun West Distance Learning Centre Results "School Report for 2018-19: Semester 1"**

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:

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

For the 2017-18 Cohort, Sun West's three-year graduation rate was 79% for all Sun West students and 85.5% for our non-DLC students (on campus). Non-graduates from the 2017-18 cohort can be further divided as follows:

- 4% of the 2017-18 cohort are in the **green** category
- 2% of the 2017-18 cohort are in the **yellow** category
- 4% of the 2017-18 cohort are in the **red** category
- 4% of the 2017-18 cohort are unknown

For the 2015-16 Cohort, Sun West's three-year graduation rate was 85.3%. Non-graduates from the 2015-16 Cohort can be further divided as follows:

- 3% of the 2015-16 cohort are in the **green** category
- 3% of the 2015-16 cohort are in the **yellow** category
- 6% of the 2015-16 cohort are in the **red** category
- 3% of the 2015-16 cohort are unknown

By comparison, the 2014-15 Cohort, Sun West's three-year graduation rate was 83%. Non graduates from the 2014-15 cohort can be further divided as follows:

- 4.5 % of the 2014-15 cohort are in the **green** category
- 4.5 % of the 2014-15 cohort are in the **yellow** category
- 8 % of the 2014-15 cohort are in the **red** category

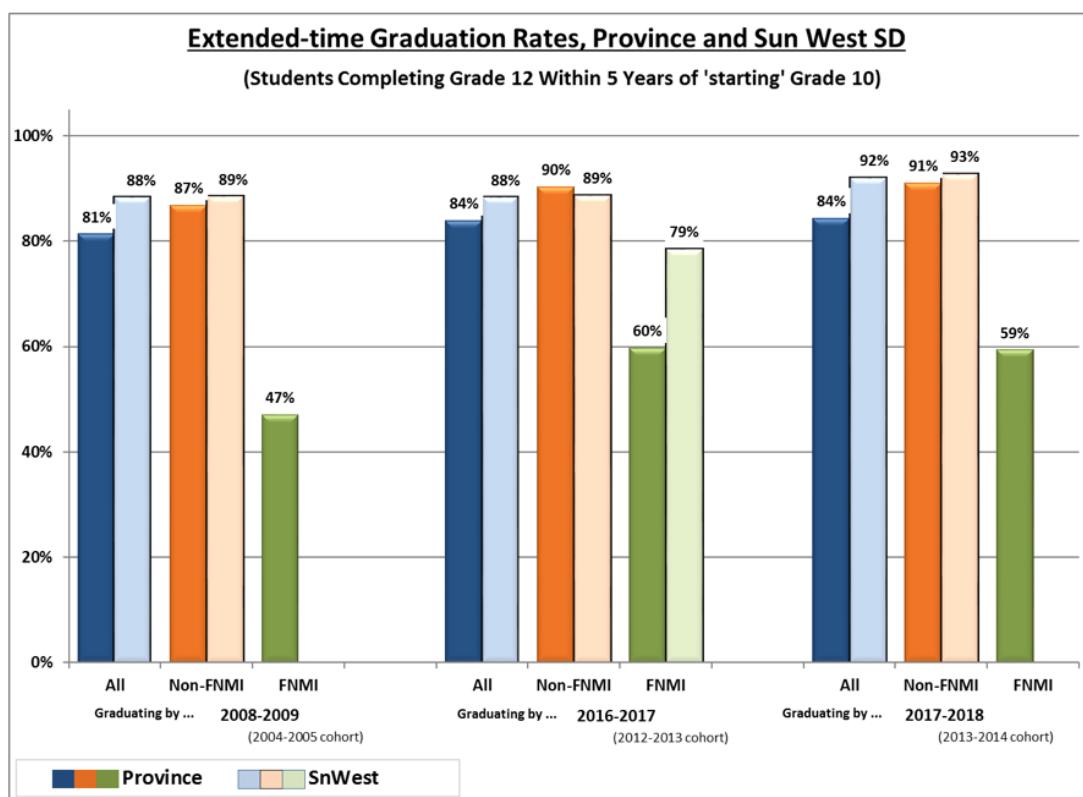
As for the 2010-11 cohort of graduates, Sun West's three-year graduation rate was 87.5%. Non-graduates from the 2010-11 cohort can be further divided as follows:

- 2% of the 2010-11 cohort are in the **green** category
- 3% of the 2010-11 cohort are in the **yellow** category
- 10% of the 2010-11 cohort are in the **red** category

### Grade 12 Graduation Rate: Extended-Time (within 5 years)

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. 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 school 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, 2018

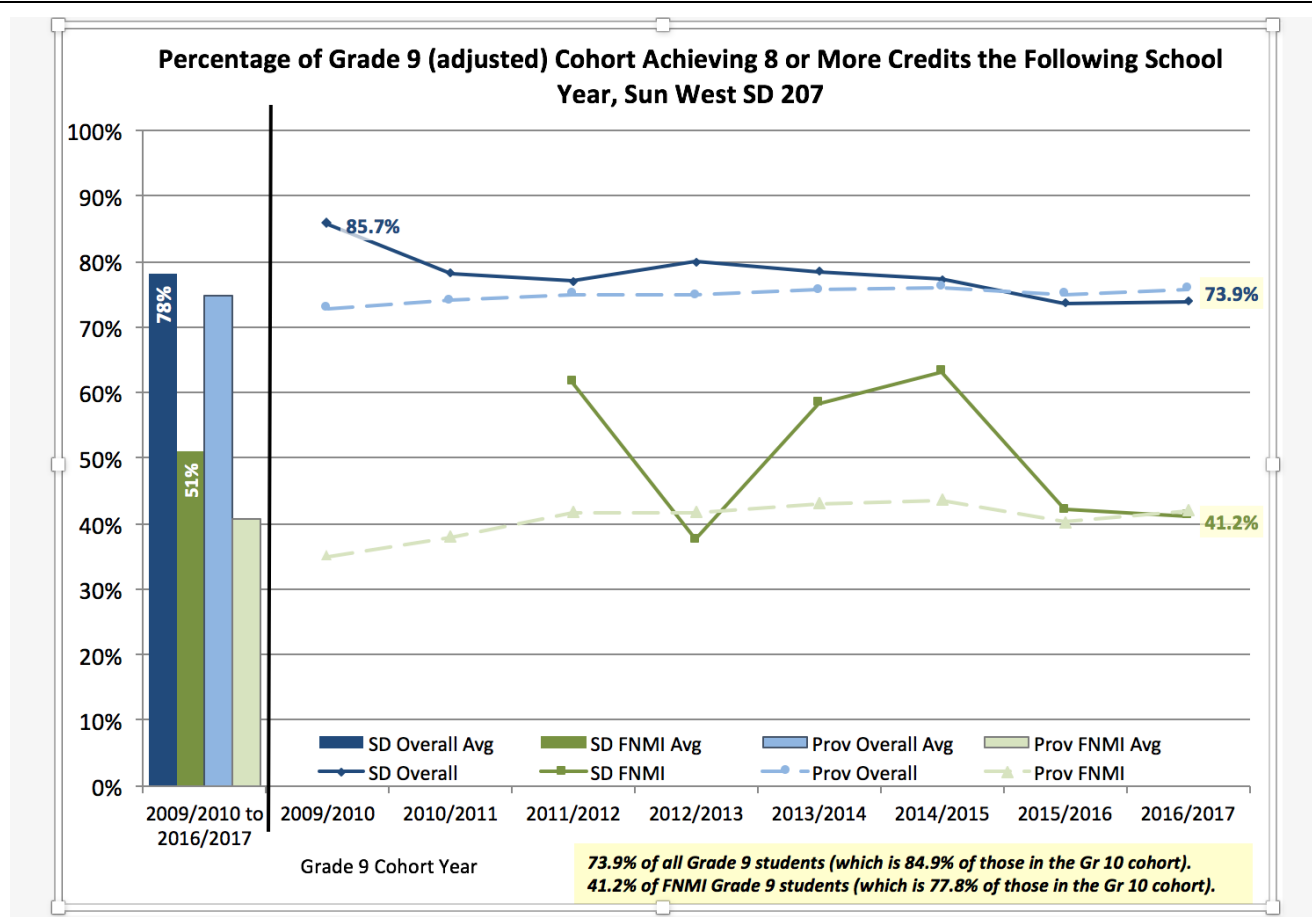
## Analysis of results

The extended-time graduation results for Sun West shows a continuing trend of students taking up to five years to graduate (overall up to 92% graduating within 5 years in 2017-18, compared to 88% in the previous year, and compared to 79% graduating within 3 years, as previously noted).

### 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 per 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 school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (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, 2018

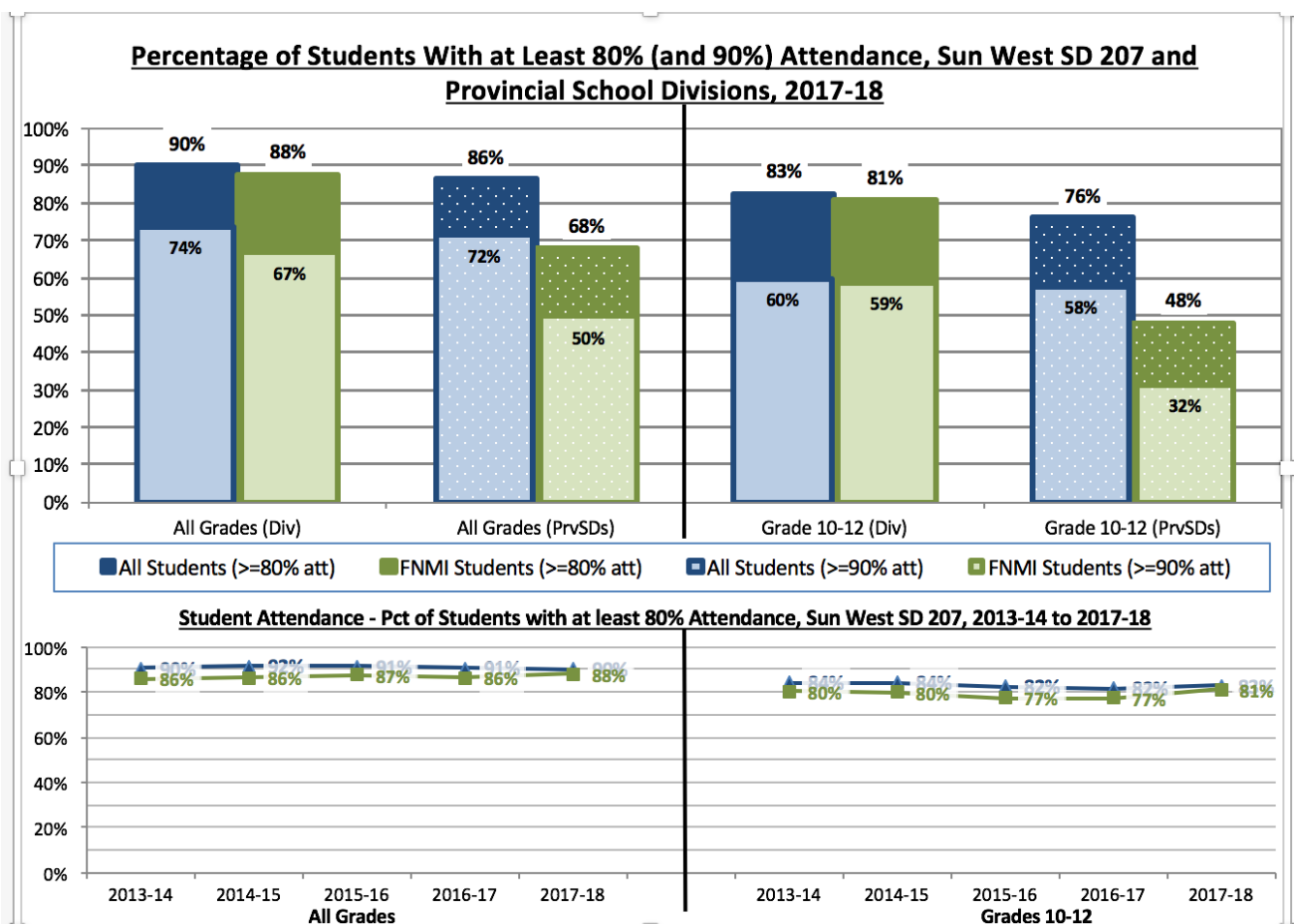
## Analysis of results

The data reflected in credit attainment for Sun West students as they transition into grade 10 shows a relatively consistent result over the past six years, with the past four years showing a slight decline. In part, this decline is a result of the fact that many of our online students are not full-time students due to personal life circumstances. In terms of our FNMI students, Sun West has a very small number of students who self-identify as FNMI resulting in greater fluctuation of results from one year to the next.

### Attendance

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all Grades PreK-12 and Grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at Grades 10-12.



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that

division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### **Analysis of results**

Our Sun West student attendance results in 2017-18 are above the provincial results in all categories. Over the last 5 years, for all grades, Sun West students have 90% of students or more with at least 80% attendance. Our Grade 10-12 data (overall about 82-84% of Sun West students in Grades 10-12 with at least 80% attendance) reflects a slightly lower attendance level than younger grades and would benefit from some additional focus.



## Early Years

### ESSP 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.

### ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten

<p><b>School division goals aligned with the Early Years outcome</b></p>	<ul style="list-style-type: none"> <li>• Gather division data of the EYE-TA (Kindergarten) to inform divisional and school level programs and support.</li> <li>• Gather division data of the Ages and Stages Questionnaire (Pre-Kindergarten) to inform divisional and school level programs and support.</li> <li>• Explore other potential instructional and formative assessment resources.</li> <li>• Establish, through the early year's teacher survey, Sun West Division baseline data regarding level of teacher professional development and proficiency within the four domains. Use the data to determine areas of priority for 2018-19.</li> <li>• Create opportunities for authentic family engagement rather than only providing family involvement.</li> <li>• Establish relationships with interagency teams to develop a model for supports or interventions for children ages 0 – 5.</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early Years outcome</b></p>	<ul style="list-style-type: none"> <li>• EYE-TA data was reviewed in December 2017 and again in June 2018. Team meetings were held in every school to review the data and set Tier I, II, and III classroom and student interventions. Individual student data was shared with each student's parents/guardians. Those students scoring in Tier III were brought to the attention of Student Support Services to monitor.</li> <li>• Ages and Stages Questionnaires were completed during Parent-Student-Teacher conferences and during Home Visits in November 2017 and again in March 2018. Results were shared and discussed with parents and used to inform programming and interventions.</li> <li>• Reviewed Sun West School Division data on early year's teacher levels of professional development and early learning proficiency to determine areas of professional development for 2018-19.</li> <li>• Provided time during professional development days for Kindergarten teachers to complete the online <i>Literacy Practices in Kindergarten</i> modules.</li> <li>• Presented the <i>Responsive Teaching, Practice, and Assessment in Early Learning Programs</i> document and Early Years Online Portal to early years teachers as well as school based administrators.</li> <li>• Provided Speech-Language Pathologists with Hanen's <i>ABC and Beyond</i> professional development with plans to implement in our early years classrooms. Resource books were ordered for school use.</li> <li>• Kindergarten teachers volunteered to pilot EYE supplemental and follow up activities into their programs.</li> </ul>

- Kindergarten teachers were active participants in the Sun West phonological awareness initiative. Each teacher received initial phonological awareness training and follow up support from Student Services Consultants and SLPs.
- Pre-Kindergarten teachers held at least one family evening/month in addition to their home visits. Many Kindergarten teachers explored this model to determine how to continue the family engagement into school.
- Active interagency relationships were established with the West Central Literacy Committee, West Central Early Years Coalition, the Early Childhood Intervention Program (ECIP), and Heartland Health.
- The Interagency groups partnered with Sun West to hold Family Literacy/Informational Fairs in two Sun West schools.

## Measures for Early Years

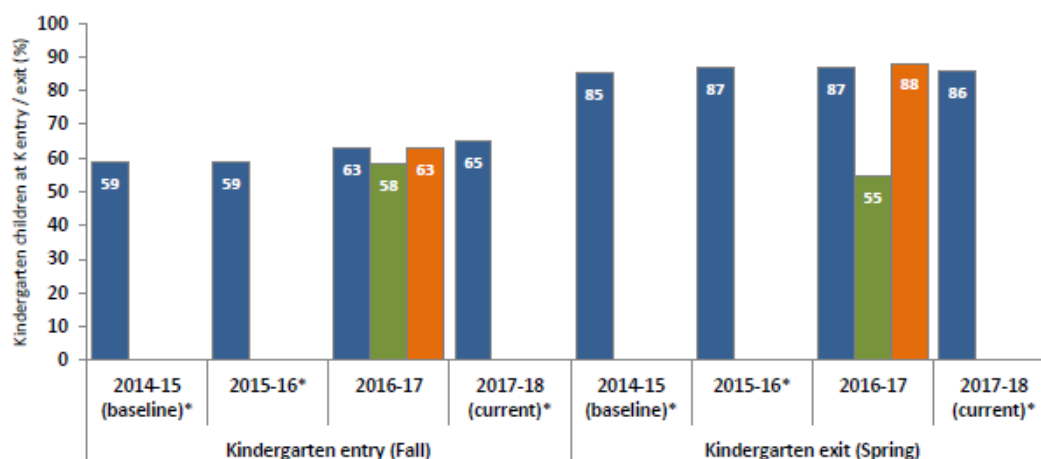
### Early Years Evaluation

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. 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.

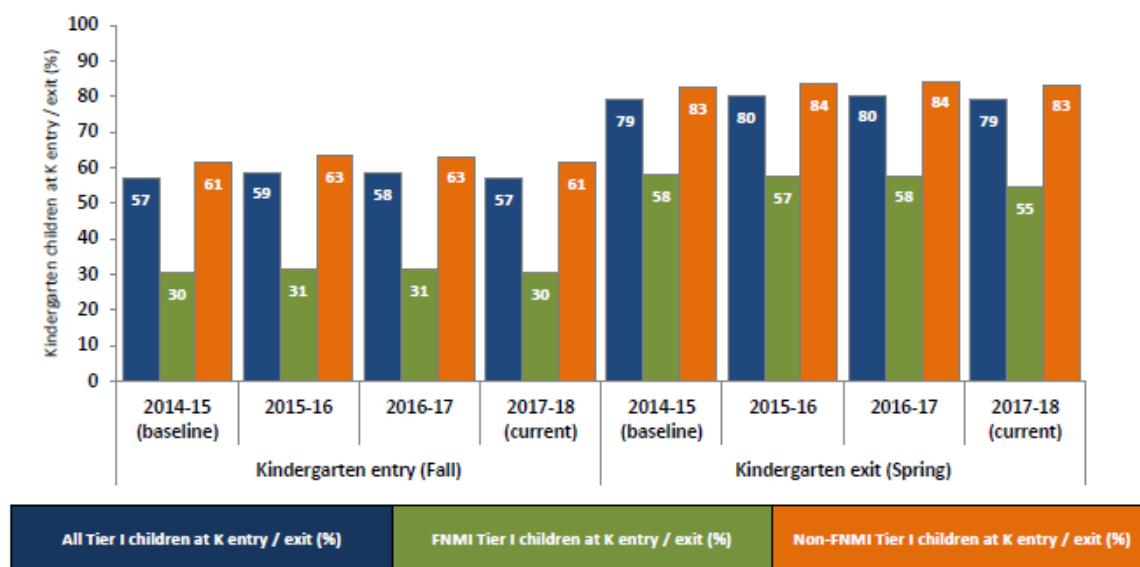
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three years following, as well as the provincial results for each category.

**Readiness for school: children screened at Tier I (%) on Early Years Evaluation –  
Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline)  
through to 2017-18 (current)**

**Sun West SD 207<sup>1</sup>**



**Saskatchewan (all divisions)**



<sup>1</sup> Results for self-declared First Nations, Métis and Inuit (FNMI) children & non-declared (non-FNMI) children are not shown for certain years (\*) in Sun West SD. In these years (\*), there were 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, 2018

### **Analysis of results**

Overall, our results have been consistent over the past four years and we are seeing a general increase in the percentage of improvement in the EYE-TA results between the pre- and post- assessment from the fall to spring data. The last two years have seen more of our Kindergarten students entering or being assessed as Tier 1. Although we are slightly higher than the provincial results, with the provincial results at 79% and Sun West results at 86%, we are still not at the target of 90% of students being assessed at Tier 1. We are proud that we have maintained a high standard and strive to increase the percentage through the quality of our RTI interventions and follow-up resulting from team meetings to review the data and the involvement of student support services for early intervention.

We continue to focus on ensuring our Pre-Kindergarten and Kindergarten teachers have early learning training and ongoing professional development in the four early learning domains: child development, early learning pedagogy, relationships, and assessment literacy.

## 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

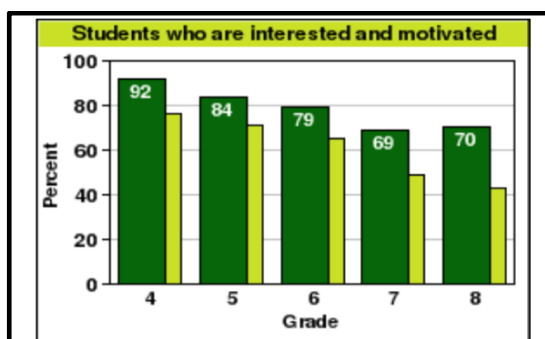
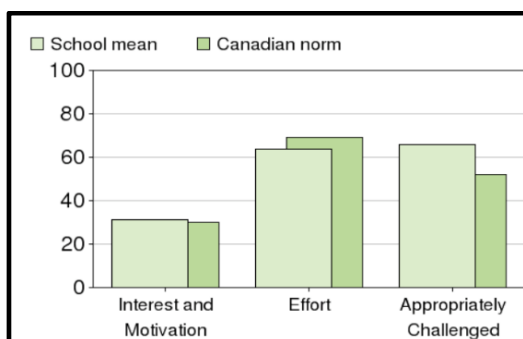
Sun West's goals include:

- 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 2017-18 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 Agricultural Equipment Technician, Agricultural Food Security & Sustainability. Increased dual credit opportunities with Saskatchewan 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.

## Local Measures for Engagement Priority



## 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 the first graph that shows our high school students, we are beginning to see an improvement from historical levels around 20-22% while our current data shows an increase to 31% which is above the national levels. We attribute this to the impact of

PeBL as it works its way up into our high schools and our increased programming opportunities engaging more students. In the 2017-18 OurSCHOOL survey reports we no longer have a summary engagement graph for the Grade 4-8 students, but you can see the significant impact on the interest and motivation graph.

## Demographics

In 2017-18, 5,264 K-12 students were enrolled in Sun West School Division schools. This is a slight increase from the previous year.

For 2017-18, the enrolment of Kindergarten to Grade 3 students decreased slightly but is still similar to enrolments 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 2017-18, Prekindergarten numbers decreased slightly. Official English as an Additional Language (EAL) enrolment in 2017-18 was 516 and has increased substantially since 2014-15. An increase in self-identified FNM students in 2017-18 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	2017-18
<b>Kindergarten</b>	331	330	356	366
<b>1</b>	393	383	360	388
<b>2</b>	338	405	396	363
<b>3</b>	348	351	399	384
<b>4</b>	334	360	354	398
<b>5</b>	334	339	371	362
<b>6</b>	347	353	334	377
<b>7</b>	345	377	354	360
<b>8</b>	346	356	379	383
<b>9</b>	333	360	350	360
<b>10</b>	378	414	413	411
<b>11</b>	361	383	412	390
<b>12</b>	530	611	658	722
<b>Total</b>	<b>4,718</b>	<b>5,022</b>	<b>5,136</b>	<b>5264</b>

<b>Prekindergarten</b>	87	99	86	82
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18
Self-Identified FNMI	K to 3	20	31	40	40
	4 to 6	29	35	34	42
	7 to 9	32	31	37	49
	10 to 12	52	90	127	123
	<b>Total</b>	<b>133</b>	<b>187</b>	<b>238</b>	<b>254</b>
English as an Additional Language	K to 3	106	115	142	152
	4 to 6	108	129	133	158
	7 to 9	83	101	119	134
	10 to 12	19	28	50	72
	<b>Total</b>	<b>316</b>	<b>373</b>	<b>444</b>	<b>516</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older, and home-based students.
- PreK enrolments are the 3- and 4-year-old enrolments in the Student Data System (SDS) which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.

Source: Ministry of Education, 2017

## 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 800 people on a full and part-time basis. Approximately 45% of these employees are teachers; the remaining represent a wide range of occupations such as educational assistants, secretarial staff, information technology (IT) people, caretakers, bus drivers, and others to provide a quality education for students of the division.

Job Category	FTEs
Classroom teachers	303.57
Principals, vice-principals	25.96
<b>Other educational staff (positions that support educational programming)</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	178.28
<b>Administrative and financial staff</b> – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	24.00
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	46.28
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	118.00
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education, superintendents	4.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>700.09</b>

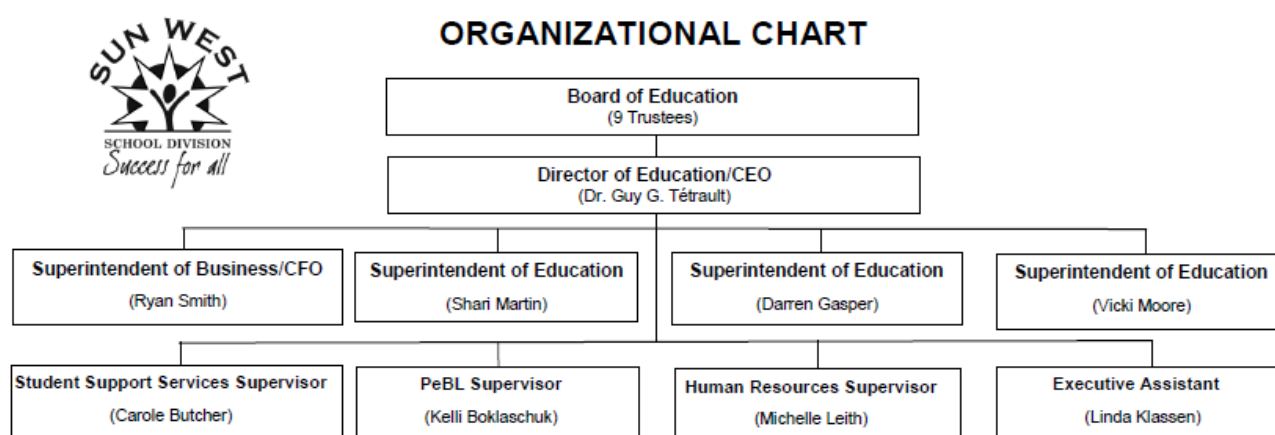
Notes:

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

Source: Sun West School Division, 2018

## Senior Management Team

Under the leadership of the Director of Education, Sun West's team of three 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 support services, curriculum and instruction and collaborate with School Community Councils.



## Infrastructure and Transportation

School	Grades	Location
Beechy School	Kindergarten – Grade 12	Beechy
Beechy Colony School	Kindergarten – Grade 9	Beechy
Big Rose Colony School	Kindergarten – Grade 12	Biggar
Biggar Central School 2000	Prekindergarten - Grade 12	Biggar
Cherry Grove School, Loreburn Colony	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 19 communities and 17 Hutterite Colonies. The average age of these schools is 53 years. The oldest school is 64 years old and the newest is 3 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 Elrose, Kindersley, Outlook and Rosetown.

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

## Infrastructure Projects

For reporting requirements, Sun West School Division did not have any infrastructure projects above the \$200,000 threshold for the 2017-18 fiscal year.

## 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 162 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities.

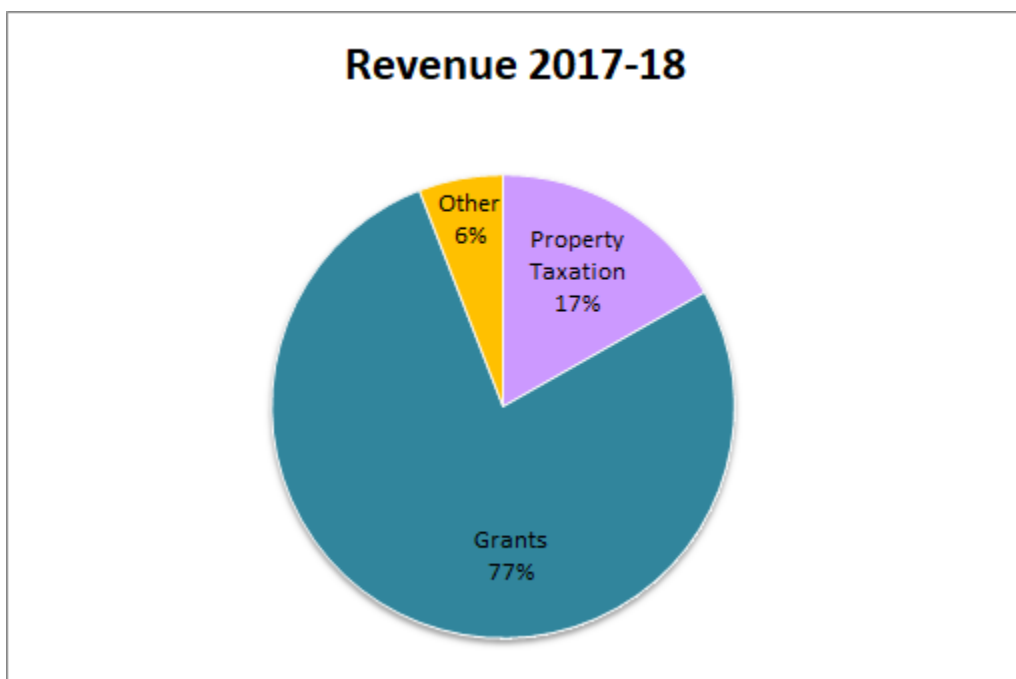
<b>Transportation Statistics</b>	
Students transported	1981
In-town students transported (included in above)	288
Transportation routes	109
Number of buses	162
Kilometres travelled daily	19,580
Average age of bus	2009
Capacity utilized on buses	41% at 3 per seat
Average one-way ride time	29 minutes
Longest one-way ride time	90 minutes
Kilometres per year travelled on school trips daily	56,115
Cost per student per year	\$3,115.00
Cost per kilometre travelled	\$1.77

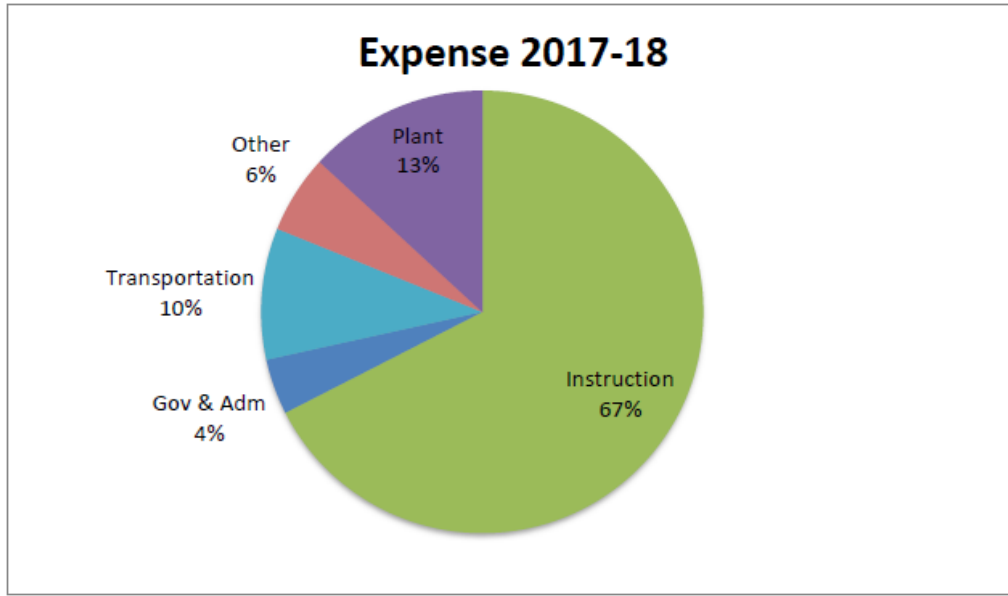
Note: Statistics are for daily transportation of student to and from school. Extra-curricular trips are not included. This data reflects transportation of Sun West School Division's secondary students.

Source: Rick McKeil, Transportation Supervisor, 2017

## Financial Overview

### Summary of Revenue and Expenses





## Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	10,951,256	10,707,184	31,037,517	(244,072)	-2%	
Grants	47,164,193	49,287,627	29,616,406	2,123,434	5%	
Tuition and Related Fees	711,005	550,175	521,741	(160,830)	-23%	1
School Generated Funds	1,600,000	1,729,989	1,626,118	129,989	8%	2
Complementary Services	327,240	327,348	336,900	108	0%	
Other	353,122	1,150,205	318,419	797,083	226%	3
<b>Total Revenues</b>	<b>61,106,816</b>	<b>63,752,528</b>	<b>63,457,101</b>	<b>2,645,712</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	260,483	298,651	402,596	38,168	15%	4
Administration	2,365,609	2,335,500	2,827,618	(30,109)	-1%	
Instruction	43,151,394	43,967,794	44,684,444	816,400	2%	
Plant	8,991,466	8,567,195	8,931,016	(424,271)	-5%	
Transportation	6,432,295	6,263,393	6,239,367	(168,902)	-3%	
Tuition and Related Fees	50,000	95,086	70,205	45,086	90%	5
School Generated Funds	1,600,000	1,666,936	1,622,020	66,936	4%	
Complementary Services	252,585	263,694	267,221	11,109	4%	
Other Expenses	14,626	1,700,103	26,039	1,685,477	11524%	6
<b>Total Expenses</b>	<b>63,118,458</b>	<b>65,158,352</b>	<b>65,070,526</b>	<b>2,039,894</b>	<b>3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(2,011,642)</b>	<b>(1,405,824)</b>	<b>(1,613,425)</b>			

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

Note	Explanation
1	individual course fee revenue lower than anticipated; full-time online student enrolment increase
2	increase in local fundraising done at the school level
3	interest earned increase due to equalized grant payments; litigation settlement proceeds; partnership agreement funding
4	memberships and dues expense relating to SSBA fees higher than anticipated; governance conditionality requirements adjusted
5	increase in students attending an Alberta school division; increase in students attending Regional College
6	reporting the taxes receivable transferred to the government due to the change in the tax collection process

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Collins, John	15,721	5,725	-	-	-	460	21,906
Cowell, Barbara	5,687	2,071	-	-	-	460	8,218
Dewey, Robert	11,831	5,115	-	-	-	460	17,406
Griffith, Ruth	10,951	3,755	-	-	-	460	15,166
Irwin, Margaret	7,616	2,481	-	-	-	460	10,557
<sup>1</sup> Itterman, Karen	15,681	7,554	3,834	-	1,651	460	29,180
<sup>2</sup> Lytle, Susan	10,525	4,205	-	-	-	460	15,190
Morrow, Cathy	9,755	2,860	3,510	-	1,651	460	18,236
Sander, Scott	9,356	6,297	3,596	-	1,651	460	21,360

<sup>1</sup>Board Chair

<sup>2</sup>Vice-Chair

### Personal Services (Available on request)

#### Supplier Payments

Name	Amount
APPLE CANADA INC	154,937
BEE-J'S OFFICE PLUS	108,784
BELL INTERNATIONAL TRUCKS	99,118
BMO MASTERCARD	124,824
CDW CANADA INC.	222,690
CENTRAL PLAINS CO-OP	72,833
CHARTER TELECOM INC	251,587
CHOICE ELECTRICAL SUPPLY	62,457
CLARK ROOFING	381,155
CONCENTRA BANK	89,863
CP DISTRIBUTORS LTD.	52,637
CREATIVE CONSTRUCTION LTD.	85,965
CUPE LOCAL 4802	13,423
EECOL ELECTRIC CORP.	159,091

Name	Amount
EMCO CORPORATION	111,810
EVOLUTION AUDIO VISUAL	54,702
FEDERATED CO-OPERATIVES	862,609
FLYNN CANADA LTD.	59,677
GREAT PLAINS COLLEGE	83,338
HBI OFFICE PLUS INC	120,808
IMPACT ENERGY SERVICES	59,524
INSIGHT CANADA INC.	413,401
J.O.B. HEATING & AIR	97,423
JOHN DEERE FINANCIAL	56,601
KLEIN'S CABLING & ELECTRIC	125,876
LOGICS ACADEMY	58,430

Name	Amount
MARSH CANADA LIMITED	390,921
MAXIM TRUCK & TRAILER	123,472
MEADOW VIEW CONTRACT LTD.	77,942
MEPP	932,496
MIKKELSEN COWARD & CO. LTD.	102,040
MILLSAP FUEL DISTRIBUTORS LTD.	93,951
MONOLITH TECHNOLOGY	110,833
MURRAY GMC	87,805
PEARSON CANADA INC.	50,716
PINNACLE DISTRIBUTION INC.	190,481
PLAINSMAN HVAC-R LTD	109,007
PRAIRIE CONTROLS LTD.	192,656
R & D DRYWALL INC.	85,832
RACK PETROLEUM LTD	63,151
RBC ROYAL BANK	145,809

Name	Amount
RECEIVER GENERAL FOR CANADA	2,133,344
RYSAVY, DAVE	56,282
SASK TEL	129,716
SASK. ENERGY	328,978
SASK. POWER	897,617
SASKATCHEWAN WORKERS'	142,190
SASKATCHEWAN SCHOOL BOARDS	88,409
SGI	148,925
SSBA EMPLOYEE BENEFITS PLAN	484,585
SUPREME OFFICE PRODUCTS	50,095
TIGCHELAAR, HANS	58,208
TOSHIBA BUSINESS SOLUTIONS	99,887
TRADE WEST EQUIPMENT LTD.	70,882
WESTERN CANADA BUS	702,612
WITT, DIANA	55,935

### *Other Expenditures*

Name	Amount
CUPE LOCAL 4802	139,081
MEPP	932,497
RECEIVER GENERAL FOR CANADA	9,386,109
SSBA EMPLOYEE BENEFITS PLAN	339,004
SASK. TEACHERS' FEDERATION	4,451,816

Name	Amount
SUN WEST TEACHERS' ASSOCIATION	60,816
TEACHERS' SUPERANNUATION COMMISSION	60,917
TEACHERS' SUPERANNUATION FUND	11,707

## **Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Sun West School Division No. 207

Of the

School Division No. 2070500

For the Period Ending: August 31, 2018

Ryan Smith  
Chief Financial Officer

Rhonda Saathoff  
Business Supervisor

Jamie Cowell  
Business Manager

Close Hauta Bertoia Blanchette  
Auditor

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

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1-866-375-2677 • [www.sunwestsd.ca](http://www.sunwestsd.ca)  
General Inquiries: [info@sunwestsd.ca](mailto: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 Houta 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 27, 2018

***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

**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, 2018, 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, 2018, 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 27, 2018

**Sun West School Division No. 207**  
**Statement of Financial Position**  
**as at August 31, 2018**

... page 1

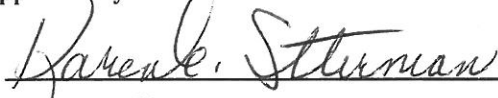
	2018	2017
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	15,026,182	4,143,152
Accounts Receivable (Note 8)	187,935	10,421,390
Portfolio Investments (Note 4)	77,108	74,944
<b>Total Financial Assets</b>	<b>15,291,225</b>	<b>14,639,486</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	187,093	248,632
Liability for Employee Future Benefits (Note 6)	668,400	597,900
Deferred Revenue (Note 10)	59,582	79,388
<b>Total Liabilities</b>	<b>915,075</b>	<b>925,920</b>
<b>Net Financial Assets</b>	<b>14,376,150</b>	<b>13,713,566</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	60,614,051	62,654,227
Inventory of Supplies for Consumption	234,785	281,568
Prepaid Expenses	254,801	236,250
<b>Total Non-Financial Assets</b>	<b>61,103,637</b>	<b>63,172,045</b>
<b>Accumulated Surplus (Note 12)</b>	<b>75,479,787</b>	<b>76,885,611</b>

Contingent Assets (Note 15)

Contractual Obligations and Commitments (Note 16)

*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, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$ (Note 13)	\$	\$
<b>REVENUES</b>			
Property Taxation	10,951,256	10,707,184	31,037,517
Grants	47,164,193	49,287,627	29,616,406
Tuition and Related Fees	711,005	550,175	521,741
School Generated Funds	1,600,000	1,729,989	1,626,118
Complementary Services (Note 11)	327,240	327,348	336,900
Other	353,122	1,150,205	318,419
<b>Total Revenues (Schedule A)</b>	<b>61,106,816</b>	<b>63,752,528</b>	<b>63,457,101</b>
<b>EXPENSES</b>			
Governance	260,483	298,651	402,596
Administration	2,365,609	2,335,500	2,827,618
Instruction	43,151,394	43,967,794	44,684,444
Plant	8,991,466	8,567,195	8,931,016
Transportation	6,432,295	6,263,393	6,239,367
Tuition and Related Fees	50,000	95,086	70,205
School Generated Funds	1,600,000	1,666,936	1,622,020
Complementary Services (Note 11)	252,585	263,694	267,221
Other Expenses	14,626	1,700,103	26,039
<b>Total Expenses (Schedule B)</b>	<b>63,118,458</b>	<b>65,158,352</b>	<b>65,070,526</b>
<b>Operating (Deficit) for the Year</b>	<b>(2,011,642)</b>	<b>(1,405,824)</b>	<b>(1,613,425)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>76,885,611</b>	<b>76,885,611</b>	<b>78,499,036</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>74,873,969</b>	<b>75,479,787</b>	<b>76,885,611</b>

*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, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$ (Note 13)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>13,713,566</b>	<b>13,713,566</b>	<b>13,737,584</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(2,011,642)	(1,405,824)	(1,613,425)
Acquisition of Tangible Capital Assets (Schedule C)	(3,313,099)	(3,192,758)	(3,457,222)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	23,815	17,620
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(17,163)	(17,120)
Amortization of Tangible Capital Assets (Schedule C)	5,232,641	5,226,282	5,116,913
Net Acquisition of Inventory of Supplies	-	46,783	5,370
Net Change in Other Non-Financial Assets	-	(18,551)	(76,155)
<b>Change in Net Financial Assets</b>	<b>(92,100)</b>	<b>662,584</b>	<b>(24,018)</b>
<b>Net Financial Assets, End of Year</b>	<b>13,621,466</b>	<b>14,376,150</b>	<b>13,713,566</b>

*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, 2018**

	2018	2017
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) for the Year	(1,405,824)	(1,613,425)
Add Non-Cash Items Included in Deficit (Schedule D)	5,209,119	5,099,793
Net Change in Non-Cash Operating Activities (Schedule E)	10,250,842	(1,140,878)
<b>Cash Provided by Operating Activities</b>	<b>14,054,137</b>	<b>2,345,490</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,192,758)	(3,457,222)
Proceeds on Disposal of Tangible Capital Assets	23,815	17,620
<b>Cash (Used) by Capital Activities</b>	<b>(3,168,943)</b>	<b>(3,439,602)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(2,164)	(833)
<b>Cash (Used) by Investing Activities</b>	<b>(2,164)</b>	<b>(833)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>10,883,030</b>	<b>(1,094,945)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>4,143,152</b>	<b>5,238,097</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>15,026,182</b>	<b>4,143,152</b>

*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, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	10,864,256	10,469,164	30,725,013
<b>Total Property Tax Revenue</b>	<b>10,864,256</b>	<b>10,469,164</b>	<b>30,725,013</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	20,000	49,155	80,397
Provincial Government	30,000	102,572	168,833
Other	12,000	14,997	39,218
<b>Total Grants in Lieu of Taxes</b>	<b>62,000</b>	<b>166,724</b>	<b>288,448</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	25,000	26,082	41,984
<b>Total Other Tax Revenues</b>	<b>25,000</b>	<b>26,082</b>	<b>41,984</b>
<b>Additions to Levy</b>			
Penalties	-	46,042	133,144
Other	-	14,146	-
<b>Total Additions to Levy</b>	<b>-</b>	<b>60,188</b>	<b>133,144</b>
<b>Deletions from Levy</b>			
Cancellations	-	(14,974)	(137,576)
Other Deletions	-	-	(13,496)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(14,974)</b>	<b>(151,072)</b>
<b>Total Property Taxation Revenue</b>	<b>10,951,256</b>	<b>10,707,184</b>	<b>31,037,517</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	45,785,904	47,673,252	28,220,939
Other Ministry Grants	-	45,253	25,136
<b>Total Ministry Grants</b>	<b>45,785,904</b>	<b>47,718,505</b>	<b>28,246,075</b>
Other Provincial Grants	185,190	207,203	177,232
<b>Total Operating Grants</b>	<b>45,971,094</b>	<b>47,925,708</b>	<b>28,423,307</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,193,099	1,361,919	1,193,099
<b>Total Capital Grants</b>	<b>1,193,099</b>	<b>1,361,919</b>	<b>1,193,099</b>
<b>Total Grants</b>	<b>47,164,193</b>	<b>49,287,627</b>	<b>29,616,406</b>

**Sun West School Division No. 207**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Individuals and Other	11,005	11,625	24,224
<b>Total Tuition Fees</b>	<b>11,005</b>	<b>11,625</b>	<b>24,224</b>
Other Related Fees	700,000	538,550	497,517
<b>Total Operating Tuition and Related Fees</b>	<b>711,005</b>	<b>550,175</b>	<b>521,741</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>711,005</b>	<b>550,175</b>	<b>521,741</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	60,000	60,861	76,214
<b>Total Curricular Fees</b>	<b>60,000</b>	<b>60,861</b>	<b>76,214</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	332,000	414,355	415,515
Fundraising	564,000	449,157	473,975
Grants and Partnerships	19,000	31,908	29,689
Students Fees	210,000	161,184	158,595
Other	415,000	612,524	472,130
<b>Total Non-Curricular Fees</b>	<b>1,540,000</b>	<b>1,669,128</b>	<b>1,549,904</b>
<b>Total School Generated Funds Revenue</b>	<b>1,600,000</b>	<b>1,729,989</b>	<b>1,626,118</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	327,240	327,348	336,900
<b>Total Operating Grants</b>	<b>327,240</b>	<b>327,348</b>	<b>336,900</b>
<b>Total Complementary Services Revenue</b>	<b>327,240</b>	<b>327,348</b>	<b>336,900</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	262,122	994,706	246,631
Sales & Rentals	26,000	6,900	7,200
Investments	65,000	131,436	47,468
Gain on Disposal of Capital Assets	-	17,163	17,120
<b>Total Other Revenue</b>	<b>353,122</b>	<b>1,150,205</b>	<b>318,419</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>61,106,816</b>	<b>63,752,528</b>	<b>63,457,101</b>



**Sun West School Division No. 207**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	128,375	140,950	121,469
Professional Development - Board Members	6,750	16,269	83,127
Advisory Committees	44,528	45,868	71,192
Elections	-	-	6,410
Other Governance Expenses	80,830	95,564	120,398
<b>Total Governance Expense</b>	<b>260,483</b>	<b>298,651</b>	<b>402,596</b>
<b>Administration Expense</b>			
Salaries	1,832,168	1,811,900	2,152,266
Benefits	211,125	211,076	327,749
Supplies & Services	96,800	96,123	94,343
Non-Capital Furniture & Equipment	10,500	8,522	10,114
Building Operating Expenses	40,400	63,444	53,007
Communications	32,312	27,023	30,845
Travel	53,500	47,694	68,347
Professional Development	61,032	28,823	51,758
Amortization of Tangible Capital Assets	27,772	40,895	39,189
<b>Total Administration Expense</b>	<b>2,365,609</b>	<b>2,335,500</b>	<b>2,827,618</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	30,007,639	30,843,771	31,145,397
Instructional (Teacher Contract) Benefits	1,563,680	1,488,513	1,587,334
Program Support (Non-Teacher Contract) Salaries	5,763,653	5,865,858	6,234,090
Program Support (Non-Teacher Contract) Benefits	1,109,935	1,109,662	1,195,437
Instructional Aids	856,510	959,058	879,317
Supplies & Services	809,289	1,001,066	971,158
Non-Capital Furniture & Equipment	564,108	345,276	300,417
Communications	188,922	203,904	157,497
Travel	230,379	291,219	327,790
Professional Development	290,975	171,381	182,761
Student Related Expense	166,304	130,962	179,150
Amortization of Tangible Capital Assets	1,600,000	1,557,124	1,524,096
<b>Total Instruction Expense</b>	<b>43,151,394</b>	<b>43,967,794</b>	<b>44,684,444</b>

**Sun West School Division No. 207**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,391,794	2,309,537	2,738,814
Benefits	478,872	420,447	496,071
Supplies & Services	25,100	75,139	42,733
Non-Capital Furniture & Equipment	35,000	44,369	44,610
Building Operating Expenses	3,242,000	2,849,479	2,812,009
Communications	21,200	15,529	16,085
Travel	90,000	87,409	82,004
Professional Development	7,500	2,834	5,330
Amortization of Tangible Capital Assets	2,700,000	2,762,452	2,693,360
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>8,991,466</b>	<b>8,567,195</b>	<b>8,931,016</b>
<b>Student Transportation Expense</b>			
Salaries	2,829,646	2,784,257	2,839,649
Benefits	567,222	535,058	560,079
Supplies & Services	1,258,500	1,220,740	1,116,162
Non-Capital Furniture & Equipment	564,000	552,829	558,638
Building Operating Expenses	88,300	75,278	67,113
Communications	34,000	29,376	32,302
Travel	25,000	11,545	13,805
Professional Development	20,000	14,046	12,461
Contracted Transportation	140,758	174,453	178,890
Amortization of Tangible Capital Assets	904,869	865,811	860,268
<b>Total Student Transportation Expense</b>	<b>6,432,295</b>	<b>6,263,393</b>	<b>6,239,367</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	50,000	90,980	70,205
Transportation Fees	-	4,106	-
<b>Total Tuition and Related Fees Expense</b>	<b>50,000</b>	<b>95,086</b>	<b>70,205</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	20,000	23,130	17,154
Cost of Sales	396,000	426,878	403,158
Non-Capital Furniture & Equipment	22,000	19,218	28,889
School Fund Expenses	1,162,000	1,197,710	1,172,819
<b>Total School Generated Funds Expense</b>	<b>1,600,000</b>	<b>1,666,936</b>	<b>1,622,020</b>

**Sun West School Division No. 207**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

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	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	194,285	207,914	213,625
Program Support (Non-Teacher Contract) Salaries & Benefits	33,441	33,142	31,317
Transportation Salaries & Benefits	18,360	17,636	18,162
Instructional Aids	6,000	3,223	2,785
Non-Capital Furniture & Equipment	-	333	-
Travel	499	508	613
Professional Development (Non-Salary Costs)	-	861	531
Student Related Expenses	-	77	188
<b>Total Complementary Services Expense</b>	<b>252,585</b>	<b>263,694</b>	<b>267,221</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	14,626	6,796	13,346
<b>Total Interest and Bank Charges</b>	<b>14,626</b>	<b>6,796</b>	<b>13,346</b>
Contaminated Sites	-	5,493	5,282
Transfer of Taxes Receivable	-	1,641,612	-
Provision for Uncollectable Accounts	-	46,202	7,411
<b>Total Other Expense</b>	<b>14,626</b>	<b>1,700,103</b>	<b>26,039</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>63,118,458</b>	<b>65,158,352</b>	<b>65,070,526</b>

**Sun West School Division No. 207**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2018**

	Land		Buildings		School Buses		Other Vehicles		Furniture and Equipment		Computer Hardware and Audio Visual Equipment		Computer Software		Assets Under Construction		2017	
	\$	Improvements	\$	Short-Term	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Tangible Capital Assets - at Cost</i>																		
Opening Balance as of September 1	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	128,537,461	126,594,834	
Additions/Purchases	-	-	147,051	-	680,038		119,025		1,304,553		860,230		81,861		-	3,192,758	3,457,222	
Disposals	(3,293)	(233,132)	(29,825)	-	(497,548)		(65,310)		-		-		-		-	(829,108)	(729,412)	
Write-Downs	-	-	-	-	-		-		(240,755)		(1,507,918)		(65,558)		-	(1,814,231)	(785,183)	
Transfers to (from)	-	-	194,864	-	-		-		-		-		-		(194,864)	-	-	
Closing Balance as of August 31	989,725	3,237,752	89,863,420	5,359,097	12,399,889		743,289		10,707,291		5,169,196		617,221		-	129,086,880	128,537,461	

**Tangible Capital Assets - Amortization**

Opening Balance as of September 1	-	3,056,478	46,014,614	1,218,951	7,214,443		553,240		3,689,751		3,783,625		352,132		-	65,883,234	62,280,415
Amortization of the Period	-	40,376	1,810,741	254,206	824,768		84,281		1,054,627		1,033,839		123,444		-	5,226,282	5,116,913
Disposals	-	(233,132)	(29,825)	-	(497,548)		(61,951)		-		-		-		-	(822,456)	(728,912)
Write-Downs	-	-	-	-	-		-		(240,755)		(1,507,918)		(65,558)		-	(1,814,231)	(785,182)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>2,863,722</b>	<b>47,795,530</b>	<b>1,473,157</b>	<b>7,541,663</b>		<b>575,570</b>		<b>4,503,623</b>		<b>3,309,546</b>		<b>410,018</b>		<b>N/A</b>	<b>68,472,829</b>	<b>65,883,234</b>

**Net Book Value**

Opening Balance as of September 1	993,018	414,406	43,536,716	4,140,146	5,002,956		136,334		5,953,742		2,033,259		248,786		194,864	62,654,227	64,314,419
Closing Balance as of August 31	989,725	374,030	42,067,890	3,885,940	4,838,226		167,719		6,203,668		1,859,650		207,203		-	60,614,051	62,654,227
<b>Change in Net Book Value</b>	<b>(3,293)</b>	<b>(40,376)</b>	<b>(1,468,826)</b>	<b>(254,206)</b>	<b>(144,730)</b>		<b>31,385</b>		<b>249,926</b>		<b>(173,609)</b>		<b>(41,583)</b>		<b>(194,864)</b>	<b>(2,040,176)</b>	<b>(1,660,192)</b>

**Disposals**

Historical Cost	3,293	233,132	29,825	-	497,548		65,310		-		-		-		-	829,108	729,412
Accumulated Amortization	-	233,132	29,825	-	497,548		61,951		-		-		-		-	822,456	738,912
<b>Net Cost</b>	<b>3,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>3,359</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>6,652</b>	<b>500</b>
Price of Sale	100	-	-	-	17,685		6,030		-		-		-		-	23,815	17,620
<b>Gain (Loss) on Disposal</b>	<b>(3,193)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,685</b>		<b>2,671</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	<b>17,163</b>	<b>17,120</b>

**Sun West School Division No. 207**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,226,282	5,116,913
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(17,163)	(17,120)
<b>Total Non-Cash Items Included in Deficit</b>	<b>5,209,119</b>	<b>5,099,794</b>

**Sun West School Division No. 207**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	10,233,455	(1,348,112)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(61,539)	186,638
Increase in Liability for Employee Future Benefits	70,500	95,400
(Decrease) in Deferred Revenue	(19,806)	(4,019)
Decrease in Inventory of Supplies for Consumption	46,783	5,370
(Increase) in Prepaid Expenses	(18,551)	(76,155)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>10,250,842</b>	<b>(1,140,878)</b>

**SUN WEST SCHOOL DIVISION NO. 207**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) 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 \$668,400 (2017 – \$597,900) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$10,707,184 (2017 - \$31,037,517) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$0 (2017 - \$657,405) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$5,226,282 (2017 - \$5,116,913) because the actual useful lives of the capital assets may differ from their estimated economic lives.

**SUN WEST SCHOOL DIVISION NO. 207**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

**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.

**SUN WEST SCHOOL DIVISION NO. 207**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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**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, 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.

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. The school division does not capitalize interest incurred while a tangible capital asset is under construction.



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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 registrations, 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.

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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). 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. 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.

**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

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are recognized on the basis of time with 1/12<sup>th</sup> 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.

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

**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 as revenue 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.

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**j) Statement of Remeasurement Gains and Losses**

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

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$20,000,000 that bears interest at a rate of prime minus 0.60% per annum with Royal Bank of Canada. 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, 2018 was \$nil (August 31, 2017 - \$nil).

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2018	2017
<b>Portfolio investments in the cost and amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs	\$ 35,032	\$ 34,791
Co-op Equity	42,076	40,153
<b>Total portfolio investments</b>	<b>\$ 77,108</b>	<b>\$ 74,944</b>

**5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 140,950	\$ 157,701	\$ -	\$ -	\$ 298,651	\$ 402,596
Administration	2,022,976	271,629	-	40,895	2,335,500	2,827,618
Instruction	39,307,804	3,102,866	-	1,557,124	43,967,794	44,684,444
Plant	2,729,984	3,074,759	-	2,762,452	8,567,195	8,931,016
Transportation	3,319,315	2,078,267	-	865,811	6,263,393	6,239,367
Tuition and Related Fees	-	95,086	-	-	95,086	70,205
School Generated Funds	-	1,666,936	-	-	1,666,936	1,622,020
Complementary Services	258,692	5,002	-	-	263,694	267,221
Other	-	12,289	1,687,814	-	1,700,103	26,039
<b>TOTAL</b>	<b>\$ 47,779,721</b>	<b>\$ 10,464,535</b>	<b>\$ 1,687,814</b>	<b>\$ 5,226,282</b>	<b>\$ 65,158,352</b>	<b>\$65,070,526</b>

**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, 2018 and

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extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2018	2017
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 761,000</b>	<b>\$ 809,000</b>
Current period service cost	67,600	80,900
Interest cost	21,800	18,400
Benefit payments	(35,800)	(29,200)
Actuarial (gains)	(190,100)	(118,100)
<b>Accrued Benefit Obligation - end of year</b>	<b>624,500</b>	<b>761,000</b>
Unamortized Net Actuarial Gains (Losses)	43,900	(163,100)
<b>Liability for Employee Future Benefits</b>	<b>\$ 668,400</b>	<b>\$ 597,900</b>

Employee Future Benefits Expense	2018	2017
Current period service cost	\$ 67,600	\$ 80,900
Amortization of net actuarial loss	16,900	25,300
<b>Benefit cost</b>	<b>84,500</b>	<b>106,200</b>
Interest cost	21,800	18,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 106,300</b>	<b>\$ 124,600</b>

## 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) and Saskatchewan Teachers' Superannuation Plan (STSP)**

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

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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:

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	474	7	481	490
Member contribution rate (percentage of salary)	11.00%-13.50%	6.05%-7.85%	6.05%-13.50%	6.05%-13.50%
Member contributions for the year	\$ 3,662,417	\$ 11,424	\$ 3,673,841	\$ 3,779,645

**ii)Municipal Employees' Pension Plan (MEPP)**

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

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

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

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

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Details of the MEPP are as follows:

	<b>2018</b>	<b>2017</b>
Number of active School Division members	485	481
Member contribution rate (percentage of salary)	8.15%-9.00%	8.15%
School Division contribution rate (percentage of salary)	8.15%-9.00%	8.15%
Member contributions for the year	\$ 932,497	\$ 1,005,131
School Division contributions for the year	\$ 932,497	\$ 1,005,131
Actuarial extrapolation date	Dec/31/2017	Dec/31/2016
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

## 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:

	<b>2018</b>			<b>2017</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 10,856,769	\$ 657,405	\$ 10,199,364
Other Receivables	187,935	-	187,935	222,026	-	222,026
<b>Total Accounts Receivable</b>	<b>\$ 187,935</b>	<b>\$ -</b>	<b>\$ 187,935</b>	<b>\$ 11,078,795</b>	<b>\$ 657,405</b>	<b>\$ 10,421,390</b>

During the year, \$1,641,612 of taxes receivable were transferred from the school division to the Government of Saskatchewan.

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2018</b>	<b>2017</b>
Accrued Salaries and Benefits	\$ -	\$ 3,702
Supplier Payments	187,093	244,930
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 187,093</b>	<b>\$ 248,632</b>



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## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2017	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2018
<b>Other deferred revenue:</b>				
Donations for Scholarships, donations for schools	\$ 79,388	\$ 58,246	\$ 78,052	\$ 59,582
<b>Total Deferred Revenue</b>	<b>\$ 79,388</b>	<b>\$ 58,246</b>	<b>\$ 78,052</b>	<b>\$ 59,582</b>

## 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:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2018	2017
<b>Revenues:</b>			
Operating Grants	\$ 327,348	\$ 327,348	\$ 336,900
<b>Total Revenues</b>	<b>327,348</b>	<b>327,348</b>	<b>336,900</b>
<b>Expenses:</b>			
Salaries & Benefits	258,692	258,692	263,105
Instructional Aids	3,223	3,223	2,784
Non-Capital Equipment	333	333	-
Travel	508	508	613
Professional Development (Non-Salary Costs)	861	861	531
Student Related Expenses	77	77	188
<b>Total Expenses</b>	<b>263,694</b>	<b>263,694</b>	<b>267,221</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 63,654</b>	<b>\$ 63,654</b>	<b>\$ 69,679</b>

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.



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## 12. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes 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.

Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 62,654,227	\$ 3,192,758	\$ 5,232,934	\$ 60,614,051
	<b>62,654,227</b>	<b>3,192,758</b>	<b>5,232,934</b>	<b>60,614,051</b>
<b>PMR maintenance project allocations (1)</b>	<b>1,228,648</b>	<b>1,361,919</b>	<b>1,257,837</b>	<b>1,332,730</b>
<b>Other:</b>				
School budget carryovers	318,245	-	63,490	254,755
School generated funds	696,779	56,899	-	753,678
Teacher professional development	75,738	-	3,539	72,199
	<b>1,090,762</b>	<b>56,899</b>	<b>67,029</b>	<b>1,080,632</b>
<b>Unrestricted Surplus</b>	<b>11,911,974</b>	<b>540,400</b>	<b>-</b>	<b>12,452,374</b>
<b>Total Accumulated Surplus</b>	<b>\$ 76,885,611</b>	<b>\$ 5,151,976</b>	<b>\$ 6,557,800</b>	<b>\$ 75,479,787</b>

- (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 budget carryovers are surplus amount from previous years decentralized budgets
- 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

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### 13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 23, 2017 and the Minister of Education on August 28, 2017.

### 14. 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, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the school division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

#### Related Party Transactions

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

	2018	2017
<b>Revenues:</b>		
Ministry of Education	\$ 49,407,772	\$ 29,776,074
SGI	207,203	177,232
Workers' Compensation Board	7,091	71,322
School Divisions	359,250	354,500
	<b>\$ 49,981,316</b>	<b>\$ 30,379,128</b>
<b>Expenses:</b>		
Saskatchewan Power Corporation	\$ 900,717	\$ 923,690
Saskatchewan Telecommunications	148,109	136,825
SaskEnergy Incorporated	328,978	397,438
Workers' Compensation Board	145,540	246,572
Other	195,798	262,044
	<b>\$ 1,719,142</b>	<b>\$ 1,966,569</b>
<b>Prepaid Expenses:</b>		
Workers' Compensation Board	\$ 73,500	\$ 76,850
	<b>\$ 73,500</b>	<b>\$ 76,850</b>

### 15. CONTINGENT ASSETS

The school division is a plaintiff in certain legal actions in which a monetary award has been sought. The final payment of the monetary awards is a total \$50,000 and will be paid prior to November of 2018. The school division's share of the final settlement payment will be recognized as revenue in the year in which the amount is received.

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**16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

Operating lease obligations of the school division are as follows:

- Copier leases

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2019	\$ 105,865	\$ 105,865
2020	95,979	<b>95,979</b>
2021	87,698	<b>87,698</b>
2022	29,118	<b>29,118</b>
<b>Total Lease Obligations</b>	<b>\$ 318,660</b>	<b>\$ 318,660</b>

**17. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to purchase 6 school buses at a total cost of \$608,029.

**18. RISK MANAGEMENT**

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

**i) Credit Risk**

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. Other receivables are minimal and related 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 school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

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The aging of other accounts receivable as at August 31, 2018 was:

	August 31, 2018				
	Total	Current	0-30 days	30-60 days	60-90 days
Other Receivables	\$ 11,752	\$ 10,252	\$ 500	\$ 500	\$ 500
<b>Net Receivables</b>	<b>\$ 11,752</b>	<b>\$ 10,252</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

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

**ii) Liquidity Risk**

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

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

	August 31, 2018		
	Total	Within 6 months	6 months to 1 year
Accounts payable and accrued liabilities	\$ 187,093	\$ 181,230	\$ 5,863
<b>Total</b>	<b>\$ 187,093</b>	<b>\$ 181,230</b>	<b>\$ 5,863</b>

**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% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2018.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, dominated in Canadian currency
- Investing in GICs and term deposits for short terms at fixed interest rates

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**Foreign Currency Risk**

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