



Sun West School Division

Success for all

Sun West School Division #207 Annual Report 2012-13

November 28, 2013

Table of Contents

Letter of Transmittal	3
Highlights/Accomplishments for 2012-13	4-5
Introduction	6
School Division Profile	7
<i>About Us</i>	7
<i>Division Mission Statement</i>	7
<i>Division Vision Statement</i>	7
<i>Division Guiding Principles</i>	7
Program Overview	8
School Division Planning	9
<i>Strategic Plan and Continuous Improvement and Accountability Framework</i>	9
The School Division in the Community	9-11
<i>Community and Parent Involvement</i>	10
<i>Community Partnerships</i>	10-11
Governance	12
<i>The Board of Education</i>	12
<i>School Community Councils</i>	13
Our Students and Staff	14-16
<i>Students</i>	14
<i>Staff Profile</i>	15-16
Higher Literacy and Achievement	17-19
<i>Grade 12 Graduation</i>	17-18
<i>Average Final Marks</i>	19
Equitable Opportunities	20
<i>Strategies to Meet the Needs of Diverse Students</i>	20
Smooth Transitions	21-22
<i>Grade 7 to 10 Transitions from Ministry</i>	21
<i>Credit Attainment</i>	22
System Accountability and Governance	23
<i>School Community Councils and Learning Improvement Plans</i>	23
Facilities and Transportation	24-25
<i>Facilities</i>	24
<i>Student Transportation</i>	25
Financial Overview	26
<i>Revenue and Expenses with budget to actual comparison</i>	27-28
Appendix A: Management Report and Audited Financial Statements	29
Appendix B: Organization Chart	30
Appendix C: School List	31

Appendix D: Payee List – 2012-13

<i>Board of Education Remuneration</i>	32
<i>Personal Services</i>	33-37
<i>Supplier Payments</i>	38-39

Appendix E: Infrastructure Projects – 2012-13

40

List of Figures

Figure 1: Location of Sun West School Division	7
Figure 2: Enrolment by Grade – September 30, 2012	14
Figure 3: School Division Staff – 2012-13	15
Figure 4: Grade 12 Graduation – Students Completing Grade 12 in Three Years	17
Figure 5: Grade 12 Graduation – Students Completing Grade 12 in Five Years	18
Figure 6: Average Final Marks In Selected Secondary Level Courses	19
Figure 7: Student Transitions Between Grades 7 and 10	21
Figure 8: Proportion of Secondary Students Attaining 8 or More Credits per Year	22
Figure 9: Percentage of School Community Councils Involved in Development of Learning Improvement Plans	23
Figure 10: Student Transportation 2012-13	25
Figure 11: Summary of Revenue and Expenses 2012-13	26
Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013	27



Sun West School Division #207 *Success for all*

Box 700, Rosetown SK S0L 2V0

Phone: (306) 882-2677

Toll-free: 1-866-375-2677

Fax: (306) 882-3366

E-mail: info@sunwestsd.ca

Website: www.sunwestsd.ca

An electronic copy of this report is available at: <http://swsd-public.sharepoint.com/directions/governance1/plans-and-reports>

Letter of Transmittal



Honourable Don Morgan, Q.C
Minister of Education

Dear Minister Morgan:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2012-13 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2012 to August 31, 2013.

Respectfully submitted

A handwritten signature in black ink that reads "Karen Itterman". The signature is written in a cursive style.

Karen Itterman
Chairperson

Highlights/Accomplishments for 2012-13

Sun West School Division has a lot to be proud of this year. Our students and staff have helped to create an environment in which “Success for all” is the central focus. Congratulations to everyone who contributed to our success in 2012-13. Below are some of the 2012-13 highlights:

First Nations, and Métis (FN&M) - In 2012-13, 1.7% of our student population self-declared as First Nation or Métis (FN & M), however this is likely an underrepresentation of actual numbers due to the nature of the self-reporting model. Our FN & M students are achieving at a higher level than the provincial rates for this sub-population. Our achievement plan for our FN and M students is the same plan we are using with all students in Sun West School Division.

Treaty Education - “We are all Treaty people.” Treaty education was a division-wide focus in 2012-13. We have a small group of treaty catalyst teachers working with the Ministry of Education and the Office of the Treaty Commissioner on the Treaty Resource Renewal Team (TRRT) to plan and create resources that align with the renewed outcomes for curricula in grade 8.

21st Century Competencies - The Sun West School Division Board developed a new policy on directing 21st Century Skill development within the division. Policy 18 identifies Communication, Critical Thinking, Collaboration, Character, Cultural and Ethical Citizenship, and Computer and Digital Technologies as competencies that must be developed within Sun West.

Project Based Learning (PBL) - The Sun West School Division provided special funding to develop PBL focused on leadership. This two year project saw the development of PBL units and implementation of them in our Landis School.

- Critical Thinking - The learning units involved students learning and utilizing critical thinking skills to apply to real life projects.
- Collaboration - The PBL initiative centred on having students work in collaborative teams. Teams were then given projects to work on in a group learning setting. The learning projects often had students interacting with each other and with members of their community. Often, this collaboration was necessary in order to see the project succeed.
- Character - The Sun West School Division invested heavily in the development of leadership skills among students. The PBL initiative led to the development of two leadership courses. Digitization and preparation for online delivery of Leadership 30 has begun so that students throughout the division will have access to the program. Students in Sun West School Division have been developing and presenting their very own leadership conference on an annual basis for the past seven years. Experiences such as these have led to strong character development.

Develop Cultural & Ethical Citizenship - Sun West School Division was the first school division in Saskatchewan to develop a partnership with the “Free The Children” organization. This partnership led to 22 Sun West schools attending the first ever “We Day” held on February 27, 2013. The many projects that students developed and implemented in order to allow them access to “We Day” helped and continue to help develop cultural and ethical citizenship amongst students. Many students are now participating in social programs around the world especially in assisting communities in third world countries.

Develop Computer & Digital Technologies - The Sun West School Division continues to invest in infrastructure projects within Sun West schools. The division has established “Independent Online Learning Centres” within schools. This project has seen the training and implementation of specialized Educational Assistants whose role is to supervise students who are learning in an online

environment. The Sun West School Division has invested heavily in the use of technology. Technology is seen as a crucial element in enabling students to gain the ability to access, analyze, integrate, and manage large volumes of information. This information is then effectively shared through the proper use of social media to communicate and resolve challenges. These technological skills enable our students to develop highly cooperative interpersonal capabilities.

Student Fitness and Nutrition - All Sun West schools use FitsStats software in grades 6-12 to track student fitness and develop individual fitness plans. A catalyst teacher was assigned to facilitate the implementation of FitStats division wide. All Sun West schools implement nutrition guidelines outlined in administrative procedures. There was also an increased teacher awareness of, and use of, nutrition resources available from the Heartland Health Region.

Student Health and Well-Being - The school division used data from the Sun West School Division anti-bullying survey and Tell Them From Me (TTFM) survey to assess if rates of bullying increased or decreased. 2012-13 data from the survey indicates 23% of students reported being victims of moderate to severe bullying (Canada norm: 23%). Our 2012-13 data also indicates 87% of students felt safe attending Sun West Schools (Canada norm: 85%). There was a division wide focus on anti-bullying with school-specific initiatives that was also the focus of the student leadership conference on April 4th and 5th, 2013. A group of fourteen students from ten schools in the division organized, planned and facilitated the conference for over 140 other students from Sun West Schools. Keynote presentations and breakout sessions at the conference focused on anti-bullying. All Sun West schools have local initiatives related to anti-bullying, and a School-based Administrator Professional Learning Team is helping to coordinate work at the division level. Eston Composite School has partnered with the Eston Town Council and adopted an Anti-bullying bylaw. Students at several Sun West schools are participating in the "Fill Your Bucket" Anti-bullying Campaign. Walter Aseltine School in Rosetown has the link to the "Report a Bully" website on their school website. And two additional schools participated in the "4th R" anti-bullying Pilot Project with Health Canada.

In the area of student mental health initial work was done to identify the connection between student mental health issues and persistence to graduate. Although privacy considerations make this analysis challenging for Sun West, clearly there are connections between mental well-being and school completion for our non-graduates. The issue of student mental health was raised by administrators from Sun West during the CIAF Accountability discussion with the Ministry in the spring of 2013.

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2012 to August 31, 2013.

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 Continuous Improvement and Accountability Framework (CIAF) priorities: higher literacy and achievement, equitable opportunities, smooth transitions, and system accountability and governance.

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 from management endorsing the financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

Sun West School Division is a rural school division with 41 schools located in 24 communities, including 16 Hutterite colonies. The division is located in west central Saskatchewan and encompasses 31,000 square kilometres. It spans a geographic area from Beechy and Kyle in the south, Landis 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 ten subdivisions for purposes of board representation. A more detailed map of Sun West School Division showing the eight subdivisions and the major towns and highways, is available at www.sunwestsd.ca.

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

The economy of the Sun West School Division is mixed between Agriculture and oil and gas production. Sun West School Division is unique in the province as there are no First Nations boundaries or Reserves in the division.

Division Vision Statement

Success for all

Division Mission Statement

Learning Together

Division Guiding Values

Lifelong learning

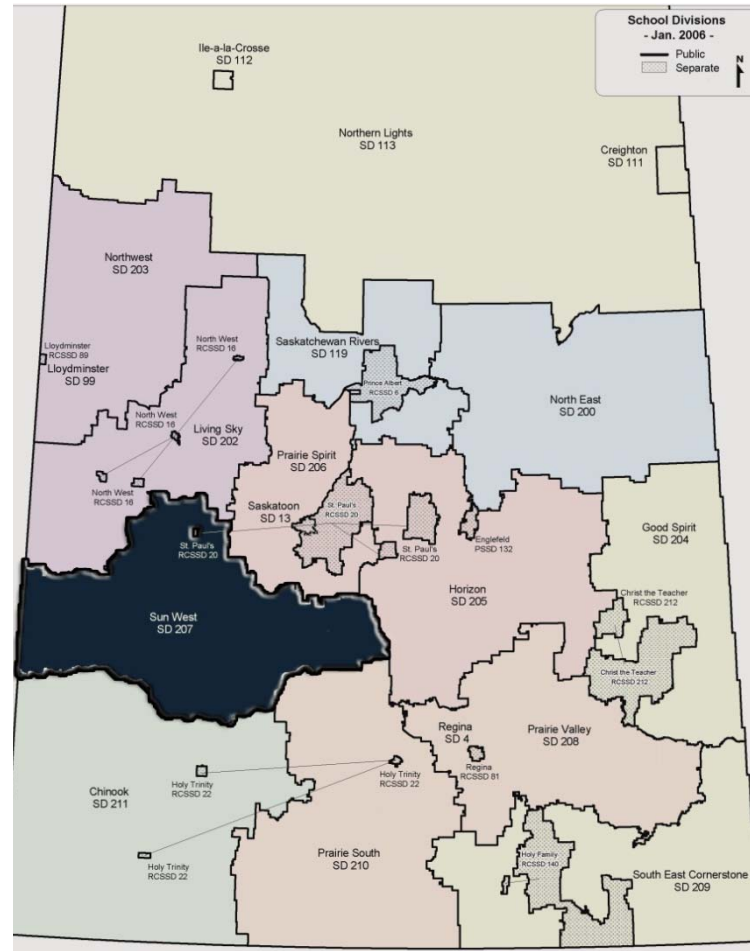
Leadership

Cooperation

Accountability

Respect

Figure 1: Location of Sun West School Division



Source: <http://www.saskschoolboards.ca/>

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.

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

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

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

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

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

Programming highlights for 2012-13 included:

- Developed online programming for grades K through 12.
- Developed print and online resources for home schooled students.
- Established 21st Century catalyst teachers in each school with a focus on 21st Century professional development for all teachers.
- Conducted social media and digital awareness workshops with all staff and students.
- Developed Independent Online Learning Centres in non-colony schools. Sun West School Division has trained Educational Assistants to supervise online education in each school.
- Developed new Superintendent of Education position related to technology leadership who made changes to provide stronger supports for teacher use of technology in program delivery. For example, developed the 21st Century catalyst teacher supports.
- Utilized student, staff and parent Tell Them From Me (TTFM) survey results to determine satisfaction levels of new program offerings.

School Division Planning

Sun West School Division #207 has a well-coordinated planning process which enables alignment of school division priorities with Continuous Improvement and Accountability Framework (CIAF) priorities and other school division planning activities. The CIAF Plan was reviewed and updated for the 2012-13 school year, and after Board approval was shared with school administrators who play an important role in actualizing the plan.

Strategic Planning and the Continuous Improvement and Accountability Framework

The Continuous Improvement and Accountability Framework (CIAF) aligns school division strategic goals and CIAF priorities. The four priority areas of the CIAF are:

- Higher literacy and achievement
- Equitable opportunities
- Smooth transitions
- System accountability and governance

Sun West School Division has developed a Continuous Improvement Plan which identifies measurable goals for each priority area and outlines a strategy to collect data relevant to each priority. This plan is available on Sun West School Division's www.sunwestsd.ca.

The School Division in the Community

The Sun West School Division believes in promoting a community approach to education. All schools have an active School Community Council (SCC), and the school division makes a concerted effort to ensure that new SCC members understand their roles and have concrete ideas as to how to work collaboratively with their school communities in focusing on improving student learning.

School Community Council members meet with their school staffs annually at the beginning and end of the school year (August and May), to discuss School Learning Improvement Plans with a focus of improving student learning outcomes. This engagement of SCC members creates meaningful opportunities for input both for the planning phase and the assessment of learning improvement initiatives. During regular monthly SCC meetings throughout the year, SCCs revisit plans to ensure that SCC, staff, and combined initiatives are aligned and are providing opportunities for children at the school. Sun West School Division measures SCC engagement by the participation in the August planning meetings.

Community and Parent Involvement

In 2012-13 Sun West School Division engaged parents using the Tell Them From Me (TTFM) survey for parents in addition to the provincially sponsored surveys for students and teachers. The data from the additional survey was reviewed by principals and school staffs and was incorporated into the improvement planning process at each school. The Board of Education continued its practice of holding both an Annual General Meeting and parent information meeting in two different communities, on March 26th, 2013 in Eston and on April 16th, 2013 in Loreburn, in order to provide information to parents about school division initiatives and to hear from parents who had questions or concerns about school division practice.

Community Partnerships

The Sun West School Division actively promotes partnerships within school communities and throughout the province. Partnerships have been established with all 16 Hutterite colonies. Each colony supplies the school building while the school division provides the educational services through division teachers and educational assistants.

Partnerships are cultivated with community groups. An example of this would be the partnership between the Kindercare Society and the Sun West School Division. This day care group was provided space in our Westberry School in Kindersley. Day care services are now available to community members through this partnership. Other community groups throughout the division also benefit from the willingness of the division to partner with early childhood service providers.

Partnership between the division and civic governments are being promoted. For example, in 2012-13 the Town of Kindersley, the Great Plains College and Sun West School Division continued planning of a joint infrastructure project that could see these partners build and operate a joint use facility that would provide many services to the community of Kindersley and surrounding area.

The Sun West School Division is involved in a partnership with Great Plains College whereby high school programming is delivered by the school division to adults who are registered with Great Plains College. Another example of a community partnership is the service agreement whereby Sun West School Division provides online educational services to adults registered in an outreach program in Gravelbourg, Saskatchewan. Also in 2012-13 Great Plains College and the school division began developing trades and health science related online programming that will lead to the development of dual credit programming options for high school students in Sun West School Division.

Sun West School Division has established a partnership with the University of Saskatchewan's (U of S) Edwards School of Business. This partnership facilitated the development and implementation of a dual credit online Business course. Students throughout Saskatchewan can now take an online secondary-level Business course that provides them with a credit towards their high school diploma as well as providing them with credits for a first year Business course should they pursue post-secondary education with the U of S. In 2012-13 we also began to develop a partnership with the U of S that will see the development and implementation of an online Finance course. Other U of S departments are now exploring partnership opportunities with the Sun West School Division.

Sun West School Division continues to investigate partnerships with other government ministries to increase educational programming options for high school students. Saskatchewan Agriculture has partnered with our Distance Learning Centre (DLC) and students throughout the province can now access agricultural related education strands contained in the "Green Certificate Program" via online education through Sun West's DLC.

Sun West School Division established a partnership with the Heartland Health Region and the U of S to provide Speech Language Pathology services in all Sun West Prekindergarten classrooms.

Governance

The Board of Education provides governance for Sun West School Division as a whole and School Community Councils provide advice to individual schools.

The Board of Education

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

The School Division is organized into ten subdivisions for purpose of elections, but once elected; the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members are:

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

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 24 English schools in Sun West School Division, where a legislative requirement for an SCC exists. 14 Hutterite Colony Schools and the DLC do not have SCCs. Workshops are held annually to promote the development of SCC operations. Exemplar videos have been developed and are accessible on the division website. These exemplars assist SCCs with new ideas and examples of how to organize their meetings and business.

Active, engaged School Community Councils (SCCs) are key elements in highly effective schools. The SCC is responsible, in cooperation with the school staff, to develop and recommend to its board of education a learning improvement plan. Sun West School Division has made extensive use of *the Informed, Involved, and Engaged* continuum proposed by the Ministry of Education when SCCs were established in 2006. 2011-2012 was the first year the division discriminated between involved and engaged SCCs related to the School Learning Improvement Planning (SLIP) process.

An essential component of engaged SCCs is the opportunity for members to meet with the school staff to review data and plan for improvement at the school during a staff meeting day in August. Attendance of SCC members varies at schools across the division, as some SCCs have more members, and because of the time of year, some will have work commitments related to the agriculture industry.

As a means of providing additional data for School Community Councils and school staffs, Sun West School Division contracted *The Learning Bar* to administer and report the Parent component of the *Tell Them From Me* survey between April 8th and May 8th, 2013 so that this data can be used in conjunction with the student and teacher data provided through the Ministry of Education.

Sun West School Division uses a survey at SCC AGMs as a means for SCC members to self-evaluate their work and provide feedback to the school division related to support of SCCs. Longitudinal data from 2010-2011 and 2011-2012 is available, and this same data was collected in 2012-2013 to evaluate progress on the following goals:

- SCC members will report an average administrator / SCC engagement level of at least 3.0 on a 4 point scale in addressing parent / community priorities
- SCC members will report an average SCC effectiveness of at least 3.0 on a 4 point scale
- SCC members will report an average satisfaction level of at least 3.5 on a 4 point scale
- SCC members will report an average role understanding level of at least 3.0 on a 4 point scale

Our Students and Staff

The sections that follow provide information about Sun West School Division's students and staff.

Students

In 2012-13, 4,495 K-12 students were enrolled in Sun West School Division schools. Although this is a slight increase from the previous year, student numbers in general are declining slightly.

For 2012-13 and for both of the previous years, the enrolment of Kindergarten to Grade 3 students was slightly lower than the enrolment of students in higher grades. As the vast majority of our students are rural and not transient, this indicates that enrolment levels may continue a gradual decline. However, we are optimistic that newcomers will continue to move to the Sun West area as industries in our part of the province grow. Additionally, online student numbers continue to increase and are likely to more than offset the decline of traditional students.

In 2012-13, Prekindergarten numbers increased as Sun West School Division established a program in Outlook as well as a second program in Biggar. Both of these additional programs were funded entirely by the Sun West School Division. Official English as an Additional Language (EAL) enrolment counts were available for the first time in 2012-13; the data indicates a need for programming in all of our schools; which is challenging because EAL students are spread throughout schools in the division.

Figure 2: Enrolment by Grade – September 30

Grade	School Year		
	2010-11	2011-12	2012-13
Kindergarten	290	327	304
1	308	315	362
2	342	306	325
3	322	339	312
4	312	317	335
5	347	314	330
6	341	344	318
7	374	344	342
8	347	374	351
9	388	341	360
10	363	374	353
11	351	347	383
12	426	380	420
Total	4511	4422	4495

Subpopulation Enrolments	Grades	School Year		
		2010-11	2011-12	2012-13
Self-Identified FNMI	K to 6	32	22	19
	7 to 12	34	44	55
	Total	66	66	74
English as an Additional Language	1 to 3	–	–	121
	4 to 6	–	–	100
	7 to 9	–	–	78
	10 to 12	–	–	13
	Total	–	–	312

Note: These tables above identify the actual number of students enrolled as of September 30 of each year.

Source: Ministry of Education, 2013

PreK Overall	56	57	90
---------------------	-----------	-----------	-----------

Staff

Figure 3 below provides an overview of all division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 3: School Division Staff – 2012-13

Job Category	FTEs
Classroom Teachers	294.70
Principals, Vice-Principals	21.80
Other educational staff - e.g., educational assistants, educational psychologists, speech language pathologists, child & youth counselors	131.80
Administrative and financial staff - e.g., clerks, accountants, IT people, administrative assistants, school librarians, school secretaries	65.81
Plant Operations and maintenance - e.g., caretakers, carpenters, plumbers, electricians, supervisors	48.142
Transportation - e.g., bus drivers, mechanics, supervisors	123.82
Senior management team - e.g., chief financial officer, director of education, superintendents	7.00
Total Full-Time Equivalent (FTE) Staff	693.072

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The actual number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.
- Information for all staff is as of August 31, 2013.

Source: Michelle Leith, Human Resources Supervisor, Sun West School Division

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

Senior Management Team – The Director of Education, Dr. Guy G. Tétrault, reports directly to the Board of Education and is accountable to the Board for the conduct and operation of the division, and provided Superintendent supports to four schools in 2012-13. The Superintendent of Business, Ryan Smith, provided leadership and support in the areas of business, transportation, facilities and general operation of the school division. Four Superintendents of Education are responsible for teaching, learning, and curriculum.

Shelley Hengen, Superintendent of Education

- Student Support Services
- Prekindergarten
- Kindergarten
- Independent Education Program (IndEP)
- English as an Additional Language (EAL)
- Addictions Education
- Crisis Response Teams

Shari Martin, Superintendent of Education

- Colony Schools
- Curriculum/Instruction Assessment
- School Library Services
- Career Development & Work Exploration (CWEX)
- Elrose Composite School
- Kyle Composite School
- Landis School

Tony Baldwin, Superintendent of Education

- Beechy School
- D'Arcy School
- Dinsmore Composite School
- Eaton School
- Elizabeth School
- Eston Composite School
- Kindersely Composite School
- Loreburn Central School
- Lucky Lake School
- North West Central School
- Outlook Elementary School
- Outlook High School
- Rossville School
- Westberry School
- Westcliffe Composite School
- School Community Councils
- School-based Leadership Team

Darren Gasper, Superintendent of Education

- Home-Based Education
- Technology
- Sun West Distance Learning Centre
- Sun West Initiative for School Improvement
- Athletics
- Davidson School
- Kenaston School

Each of these superintendents of education worked with the school-based administrators, curriculum consultants and support staff located at head office.

- Facilities Supervisor, Robert Minion, is responsible for school facilities. His portfolio encompasses the maintenance and renovation of existing facilities and planning for future facility needs.
- Transportation Supervisor, Earl McKnight, is responsible for providing leadership and support to the service delivery areas in the division to ensure a safe and effective transportation system for students and staff.
- Business Supervisor, Rhonda Saathoff, is responsible for providing leadership and support to the financial affairs in the areas of accounting and purchasing.
- Human Resources Supervisor, Michelle Leith, is responsible for routine management of human resources and for planning of future human resources needs.

Higher Literacy and Achievement

Sun West School Division uses a variety of strategies to support student transitions from PreK to Post 12.

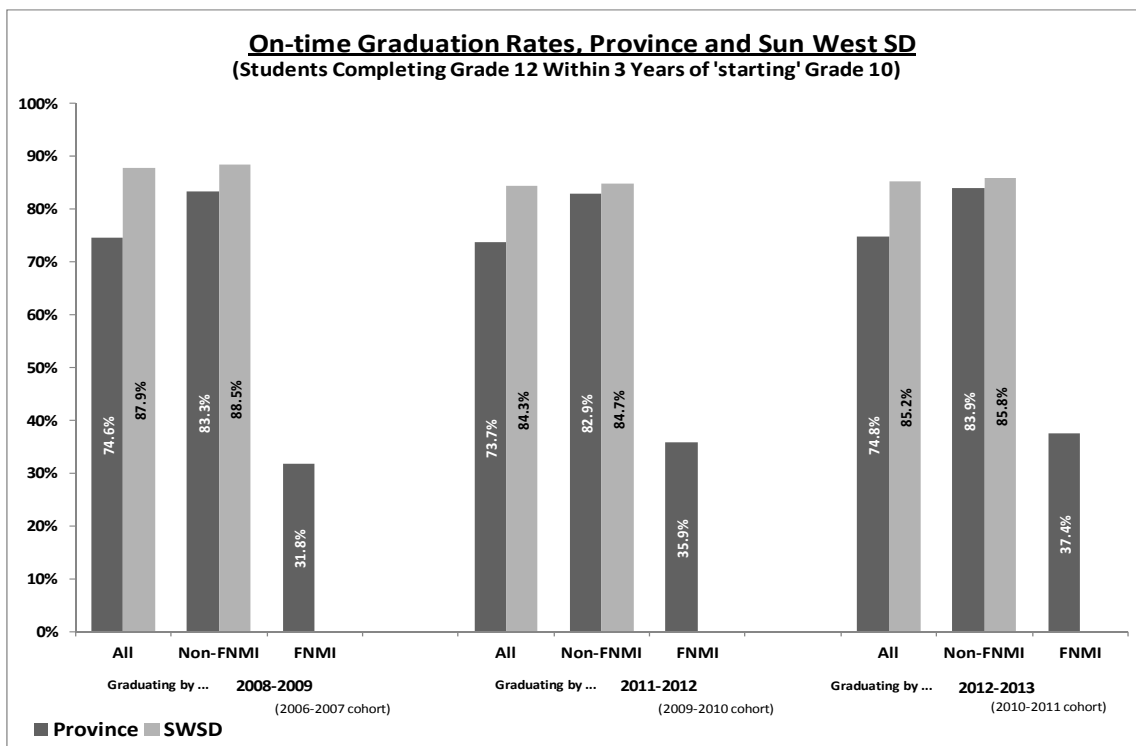
Increased student literacy and achievement is a priority for Sun West School Division. The indicators below illustrate student performance as informed by division and provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – Ministry of Education data indicates that “on-time” graduation rates in Sun West School Division are generally constant at approximately 85%.

In response to the Government of Saskatchewan’s *Plan for Growth: Vision 2020 and Beyond*, Sun West School Division presented a detailed plan on February 19th, 2013 to Premier Brad Wall and the Honourable Russ Marchuk regarding expanded options for students entering post-secondary education in the trades, commerce, and health sciences sectors. Sun West School Division believes that an increased range of offerings and pathways for students will provide more meaningful engagement and increased persistence to graduate. Purposeful use of the Adult 12 option for students who are unsuccessful with a 24 credit program is a first step; however we support the government’s focus on additional, meaningful strategies in improving on-time graduation rates.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years



Note:

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 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

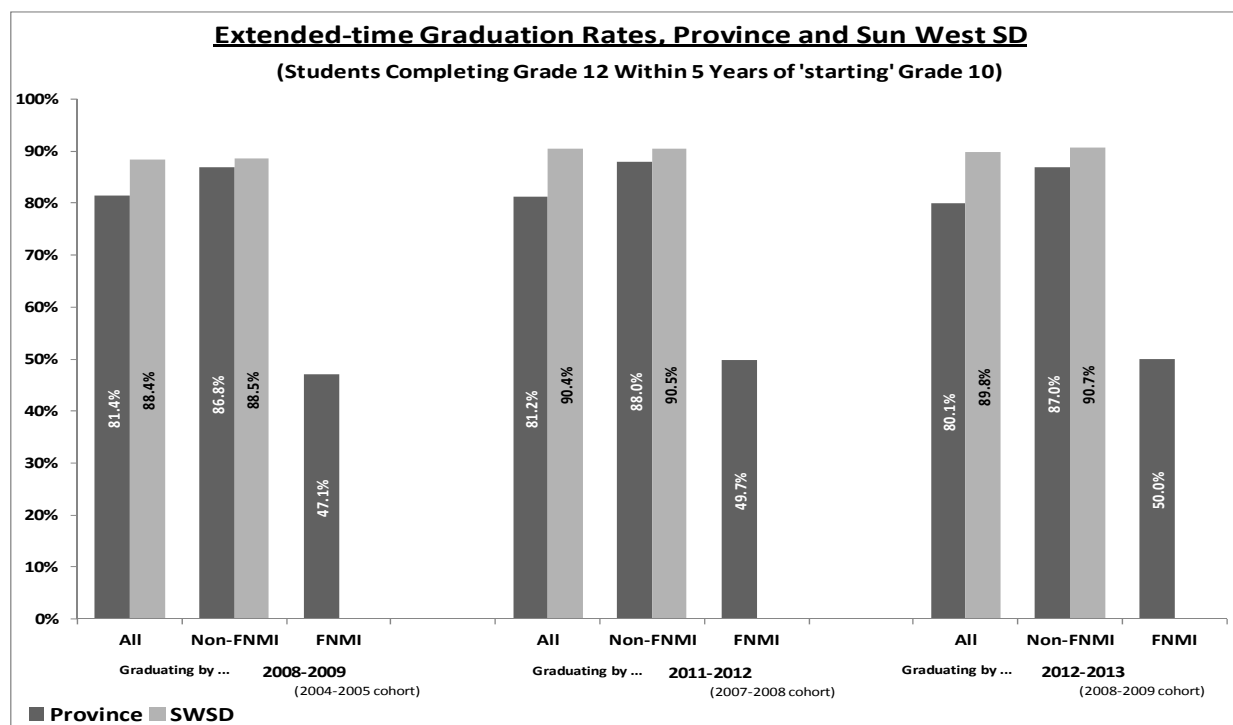
Five-Year Graduation Rates – Sun West School Division longitudinal data indicates four year persistence rates of approximately 90%, with a 5 year high of 90.77% in the 2005-2006 cohort and a 5 year low of 87.89% in the 2004-2005 cohort.

Less change is evident between 4 and 5 year persistence rates, and Sun West has focused intervention strategies for non-graduates in the first years after on-time graduation.

In 2012-13, an additional initiative was established to support students who did not successfully complete grade 12 in the typical 3-year timeframe. The division supports the majority of our students as they complete 24 Credit graduation requirements. Additionally, students received support preparing for Adult 12 graduation requirements.

Through specific targeting of 56 students in the 2009-2010 cohort, the division set a goal of 92% in the four year persistence rate for this group. A Professional Learning Team (PLT) of school-based administrators are working to identify characteristics of this group, and then transfer this learning to the three cohorts of students who have not yet reached the three year graduation horizon. Future groups will benefit from this work as we transfer learning's gained from these students to younger students in Sun West schools.

Figure 5: Grade 12 Graduation-Students Completing Grade 12 Within Five Years



Note:

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 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

Average Final Marks

Sun West data is consistent with provincial data in selected secondary-level courses, with the exception of Workplace and Apprenticeship Math.

Figure 6: Average Final Marks In Selected Courses 2011-12

Average Final Marks in Selected Secondary-Level Courses 2012-13						
Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West SD	Province	Sun West SD	Province	Sun West SD
English Language Arts A 10	71.4	71.3	74.3	71.5	59.4	65.6
English Language Arts B 10	71.6	70.2	74.1	70.6	60.1	nr
Science 10	70.2	70.8	73.2	71.1	57.1	63.2
Math: Workplace and Apprenticeship 10	70.7	76.1	73.8	76.6	56.9	66.2
Math: Foundations and Pre-calculus 10	69.9	70.2	72.2	70.7	56.8	58.7
English Language Arts 20	72.5	74.9	74.2	74.9	62.5	nr
Math: Workplace and Apprenticeship 20	66.5	74.0	68.5	74.0	60.4	nr
Math: Foundations 20	71.7	75.0	73.1	75.0	62.0	nr

Note:

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

Equitable Opportunities

Strategies to Meet the Needs of Diverse Students

Sun West School Division strives to provide the best education possible for all its students. Every school offers a variety of programming options that responds to the unique needs of its students. Examples of programming opportunities available to Sun West students include: Prekindergarten (PreK) and alternative programming for vulnerable students; distance education; English as an Additional Language (EAL) programming; services and supports of educational psychologists, speech and language pathologists, counsellors, occupational therapists, physiotherapists, and student support consultants. These programs and supports are intended to provide equitable opportunities for equitable outcomes for all students.

In 2012-13 Sun West School Division introduced the Prekindergarten program in Outlook and expanded the Biggar Prekindergarten program. Sun West School Division also partnered with the Ministry of Education to establish and evaluate a PreK/Kindergarten pilot project at Kyle Composite School.

An Early Learning Coach was hired to support early learning initiatives. An EAL Tool Kit and an Assessment protocol were developed for new EAL and Hutterian Kindergarten and Grade One students.

In June 2013, 76% of students in Sun West Independent Education (IndEP) programs completed their program plans for the year, an increase of 12% above the previous year. The 2013-14 goal is an IndEP program plan completion rate of 90%.

Smooth Transitions

Grade 7 to 10 Transitions

Continuous Improvement and Accountability Framework (CIAF) planning has not focused on Grade 7 to 10 Transitions in a significant way in the Sun West School Division. Sun West will re-evaluate our focus in this area after the Education sector plan is completed in early 2014.

Figure 7: Student Transitions Between Grades 7 and 10, Sun West School Division

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2008-09	2009-10	2007-08 Cohort	2008-09 Cohort	2009-10 Cohort	2009-10 Cohort
All students	361	387	334	89.2%	90.4%	89.2%	90.1%
Non-FNMI students	na	na	na	na	na	nr	nr
FNMI students	na	na	nr	na	na	nr	nr

Note:

Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

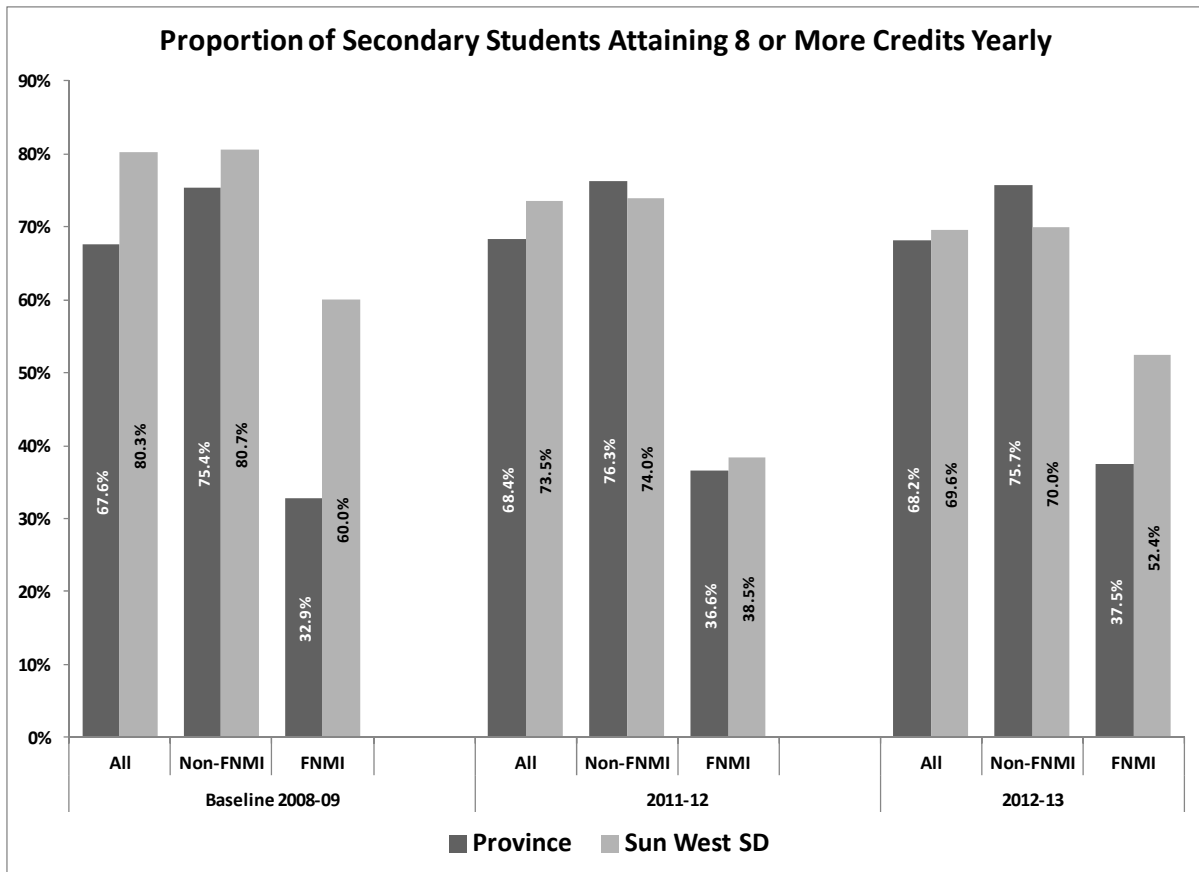
FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period after beginning Grade 10, students must accumulate an average of at least eight credits per year.

Figure 8: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



Note:

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

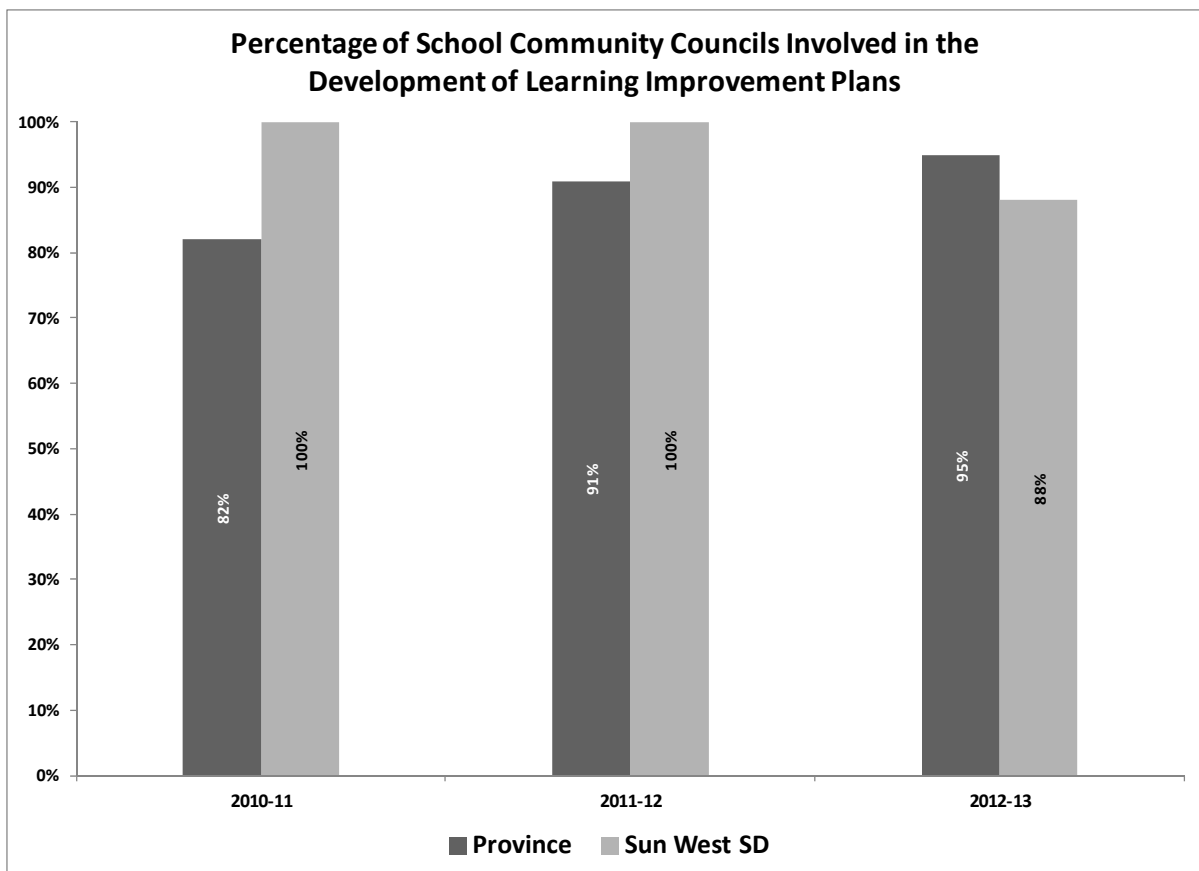
System Accountability and Governance

Sun West School Division is committed to operational effectiveness, transparency and fiscal responsibility and to the long-term stability of the education system in order to provide a high quality education for all students.

School Community Councils and Learning Improvement Plans

2011-12 was the first year Sun West School Division discriminated between involved and engaged SCCs related to the School Learning Improvement Planning (SLIP) process. The division believes that SCC engagement in the SLIP process is characterized by working together with the school staff on the development of the plan, participating in the implementation and monitoring of the plan, and evaluating and reporting the success of the plan on a yearly basis. An SCC signature exists on 100% of our SLIP documents; this is evidence of informed and involved SCCs. In 2012-13, the division's goal related to this work is *100% of School Community Councils move from informed and involved to engaged in terms of SLIP planning processes*; this additional rigour may account for reduced rates of SCC work in terms of SLIP development.

Figure 9: Percentage of School Community Councils Involved in Development of Learning Improvement Plans



Source: Ministry of Education, 2013

Facilities and Transportation

Facilities

Sun West School Division's facilities include:

- forty schools located in 24 communities and 16 Hutterite colonies. (The Distance Learning Centre does not have its own facility). See Appendix C for a list of schools. The average age of these schools is 52 years. The oldest school is 62 years old; the newest is 27 years old;
- the school division head office located in Rosetown. The central core of this building is 55 years old and with the exception of HVAC was fully renovated in 2007. The division office building is adequate in size for present needs; with the exception of space for large (groups of more than 15) meetings.
- maintenance shops serve four quadrants of the division and are located in Rosetown, Kindersley, Elrose and Bladworth;
- five bus garages located in Kindersley, Biggar, Elrose, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.

Population within the area and student enrolment across the region as a whole has stabilized in recent years. Five schools in the division are operating at less than 60 per cent capacity.

A list of infrastructure projects appears in Appendix E of this annual report along with the cost of each.

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.

Student Transportation

Much of Sun West School Division is rural, so a significant number of students are transported to school. Some town students are transported as well, when the distance between school and home is too great to walk in the Town of Kindersley, or they require support due to a disability.

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

Figure 10: Student Transportation 2012-13

Transportation Statistics	
Students transported	2246
In-town students transported (included in above)	297
Transportation routes	114
Number of buses	167
Kilometres travelled daily	21,551
Average age of bus	14 years
Capacity utilized on buses	44.4% at 3 per seat
Average one-way ride time	74 min.
Longest one-way ride time	90 min.
Number of school trips per year all trips daily	42,388
Kilometres per year travelled on school trips daily	4,010,384
Cost per student per year	\$2,024
Cost per kilometre travelled	\$1.51

Source: Earl McKnight, Supervisor of Transportation,
Sun West School Division

Financial Overview

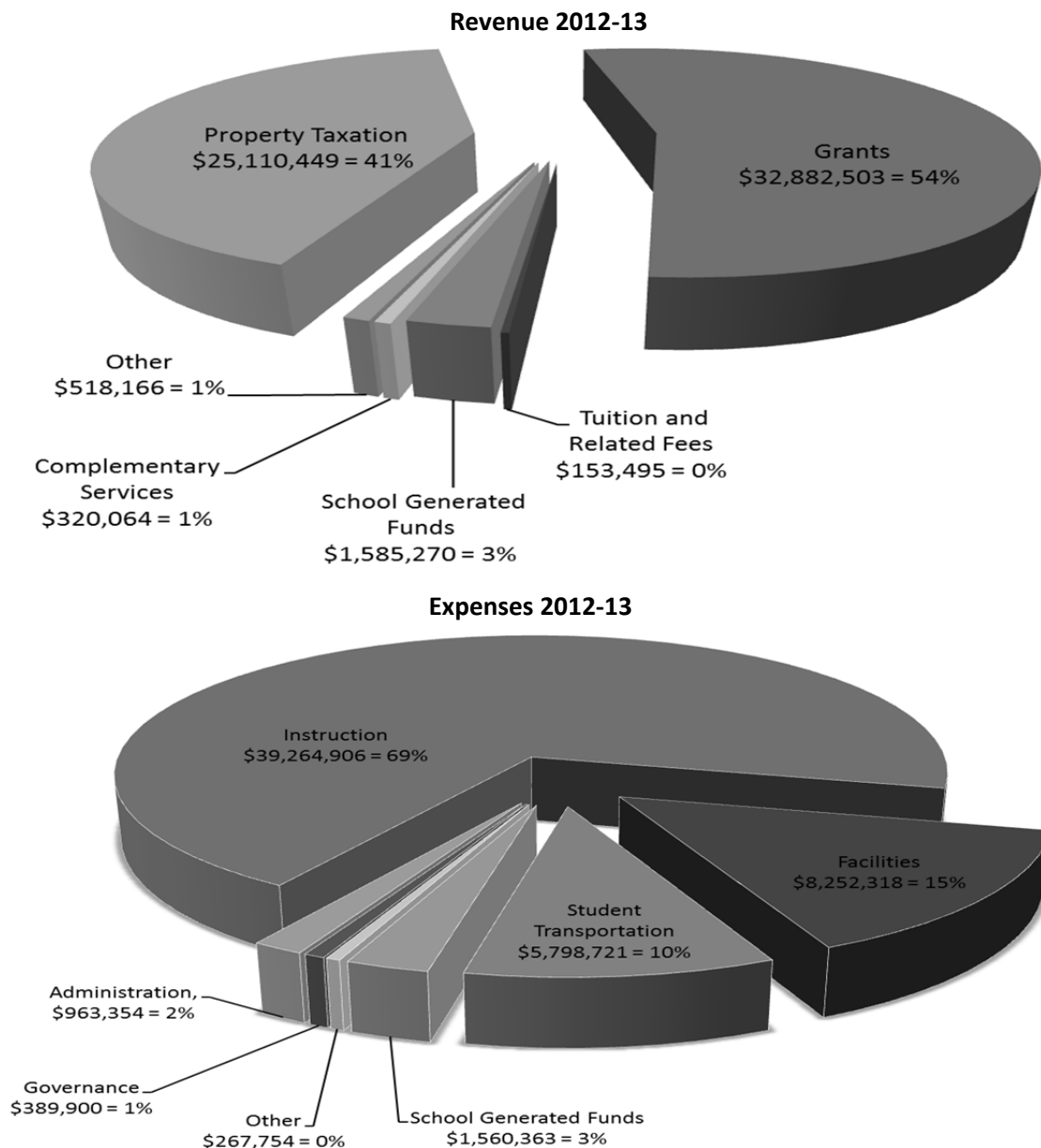
In 2012-13, as in previous years, Sun West School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was facilities including schools and their upkeep.

The largest single source of revenue was provincial grants, followed by property taxation.

Revenue and Expenses

Figure 11 below summarizes Sun West School Division's main categories of revenues and expenditures in 2012-13.

Figure 11: Summary of Revenue and Expenses – 2012-13



Budget to Actual Expenditures and Variances

Figure 12 below summarizes Sun West School Division's main categories of revenues and expenditures in 2012-13.

Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013

	2012	2013	2013	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Actual	Actual	Budget			
REVENUES						
Property Taxation	23,809,667	25,110,449	24,273,306	837,143	3%	1
Grants	34,621,426	32,882,503	31,995,436	887,067	3%	2
Tuition and Related Fees	70,572	153,495	56,072	97,423	174%	3
School Generated Funds	1,723,890	1,585,270	1,775,000	(189,730)	-11%	4
Complementary Services*	260,004	320,064	258,262	61,802	24%	5
Other	460,849	518,166	307,313	210,853	69%	6
Total Revenues	60,946,408	60,569,947	58,665,389	1,904,558	3%	
EXPENSES						
Governance	359,702	389,900	465,410	(75,510)	-16%	7
Administration	960,656	963,354	1,020,704	(57,350)	-6%	8
Instruction	38,434,162	39,264,906	41,243,642	(1,978,736)	-5%	9
Plant	7,575,930	8,252,318	7,665,291	587,027	8%	10
Transportation	5,623,525	5,798,721	6,152,838	(354,117)	-6%	11
Tuition and Related Fees	0	0	51,410	(51,410)	-100%	12
School Generated Funds	1,685,494	1,560,363	1,775,000	(214,637)	-12%	13
Complementary Services*	229,714	267,754	289,594	(21,840)	-8%	14
Other Expenses	-162,674	-72,983	1,500	(74,483)	-4966%	15
Total Expenses	54,706,509	56,424,333	58,665,389	-2,241,056	-4%	
Surplus (Deficit) for the Year	6,239,899	4,145,614	0	4,145,614		

*Complementary services are 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. For example, Prekindergarten and nutrition programs.

Explanation for Variances

1. Due to the change in the application of discounts offered to taxpayers on school division property, a higher levy of property tax was received.
2. Capital grants of \$1.4 Million not included in operating budget. In addition, an adjustment of \$581,000 to the operating grant based on overpayment of 2011-12.
3. Due to the growth in enrolment of the Distance Learning Centre.
4. School generated funds are at the school level and only reported in the Division financial information.
5. The division received grants to support other pre-k initiatives through Heartland Health and Westberry School pilot project.
6. Increase in rental of facilities, interest earned, and support for local projects.
7. Costs associated with the Board election and public relations were lower than anticipated.
8. Due to reorganization of Division Office staff, reduction in purchase of supplies and equipment for the year.
9. Costs of salaries and benefits lower than anticipated, school-level decentralized budgets had a surplus of \$160,000.
10. Plant contracted maintenance over budget due to insurance claims, emergency repairs, and Board initiated projects.
11. Variance in usage of supplies and services (gas & oil and repairs).
12. No tuition applicable for this year.

13. School generated funds are at the school level and only reported in the Division financial information.
14. Variance in teacher and educational assistant salaries.
15. Other expenses: allowance for uncollected taxes.

Appendix A: Management Report and Audited Financial Statements

Management's Responsibility for the Financial Statements

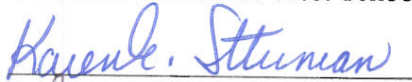
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

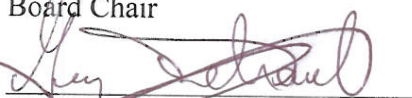
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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 Perkins & Hauta 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 26, 2013

CHARTERED ACCOUNTANTS

R.F. Perkins, B.Comm., F.C.A.*
R.D. Hauta, B.Comm., C.A.*
M.W. Close, B.Comm., C.A.*
A.R. Bertoia, B.Comm., C.A.*

Associates:

G.A. Close, C.A.*
W.H. Massey, B.Comm., CMA

117 - 1st Avenue West
KINDERSLEY, SASK. S0L 1S0
P.O. Box 1507

INDEPENDENT AUDITORS' REPORT

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

We have audited the Statement of Financial Position of Sun West School Division No. 207 as at August 31, 2013 and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and related notes including a summary of significant accounting policies.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted auditing standards for public sector entities, 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 for public sector entities. 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 of 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 unqualified audit opinion

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2013 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian public sector accounting standards for public sector entities.

Close Perkins & Hauta

KINDERSLEY, Saskatchewan

Chartered Accountants

November 26, 2013

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2013

... page 1

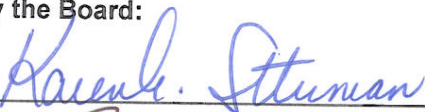
	2013	2012
Financial Assets		
Cash and Cash Equivalents	20,579,591	20,019,149
Accounts Receivable (Note 7)	9,083,643	8,305,305
Portfolio Investments (Note 3)	95,203	107,350
Total Financial Assets	29,758,437	28,431,804
Liabilities		
Provincial Grant Overpayment	-	581,518
Accounts Payable and Accrued Liabilities (Note 8)	127,348	59,453
Liability for Employee Future Benefits (Note 5)	358,500	346,100
Deferred Revenue (Note 9)	73,548	54,461
Total Liabilities	559,396	1,041,532
Net Financial Assets	29,199,041	27,390,272
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	53,117,271	50,789,357
Inventory of Supplies for Consumption	301,723	283,433
Prepaid Expenses	209,784	219,144
Total Non-Financial Assets	53,628,778	51,291,934
Accumulated Surplus (Note 11)	82,827,819	78,682,206
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	82,827,819	78,682,206
Accumulated remeasurement gains and losses	-	-
Total Accumulated Surplus (Note 11)	82,827,819	78,682,206

Contingent Liabilities (Note 14)


Contractual Obligations and Commitments (Note 15)

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, 2013

	2013 Budget (Note 12)	2013 Actual	2012 Actual
REVENUES			
Property Taxation	24,273,306	25,110,449	23,809,667
Grants	31,995,436	32,882,503	34,621,426
Tuition and Related Fees	56,072	153,495	70,572
School Generated Funds	1,775,000	1,585,270	1,723,890
Complementary Services (Note 10)	258,262	320,064	260,004
Other	307,313	518,166	460,849
Total Revenues (Schedule A)	58,665,389	60,569,947	60,946,408
EXPENSES			
Governance	465,410	389,900	359,703
Administration	1,020,703	963,354	960,656
Instruction	41,243,641	39,264,906	38,434,162
Plant	7,665,291	8,252,318	7,575,930
Transportation	6,152,839	5,798,721	5,623,525
Tuition and Related Fees	51,410	-	-
School Generated Funds	1,775,000	1,560,363	1,685,493
Complementary Services (Note 10)	289,595	267,754	229,714
Other Expenses	1,500	(72,983)	(162,674)
Total Expenses (Schedule B)	58,665,389	56,424,333	54,706,509
Operating Surplus for the Year	-	4,145,614	6,239,899
Accumulated Surplus from Operations, Beginning of Year	78,682,206	78,682,206	72,442,306
Accumulated Surplus from Operations, End of Year	78,682,206	82,827,819	78,682,206

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, 2013

	2013 Budget (Note 12)	2013 Actual	2012 Actual
Net Financial Assets, Beginning of Year	27,390,272	27,390,272	21,450,177
Changes During the Year:			
Operating Surplus for the Year		4,145,614	6,239,899
Acquisition of Tangible Capital Assets (Schedule C)	(3,297,201)	(5,757,375)	(3,417,639)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	15,453	14,131
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(5,940)	(14,131)
Amortization of Tangible Capital Assets (Schedule C)	3,248,501	3,419,948	3,125,688
Net Acquisition of Inventory of Supplies	-	(18,290)	778
Net Change in Other Non-Financial Assets	-	9,360	(8,632)
	(48,700)	1,808,770	5,940,094
Change in Net Financial Assets / Net Debt	(48,700)	1,808,770	5,940,094
Net Financial Assets (Net Debt), End of Year	27,341,572	29,199,041	27,390,272

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, 2013

	2013	2012
OPERATING ACTIVITIES		
Operating Surplus for the Year	4,145,614	6,239,899
Add Non-Cash Items Included in Surplus (Schedule D)	3,414,008	3,111,557
Net Change in Non-Cash Operating Activities (Schedule E)	(1,269,404)	933,713
Cash Provided by Operating Activities	6,290,218	10,285,169
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(5,757,375)	(3,417,639)
Proceeds on Disposal of Tangible Capital Assets	15,453	14,131
Cash Used by Capital Activities	(5,741,922)	(3,403,508)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	12,146	-
Proceeds on Disposal of Portfolio Investments	-	5,860
Cash Provided by Investing Activities	12,146	5,860
FINANCING ACTIVITIES		
Repayment of Long Term Debt	-	(271,023)
Cash Used by Financing Activities	-	(271,023)
INCREASE IN CASH AND CASH EQUIVALENTS	560,442	6,616,498
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	20,019,149	13,402,651
CASH AND CASH EQUIVALENTS, END OF YEAR	20,579,591	20,019,149
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	20,579,591	20,019,149
CASH AND CASH EQUIVALENTS, END OF YEAR	20,579,591	20,019,149

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

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	25,163,306	25,395,054	24,543,242
Total Property Tax Revenue	25,163,306	25,395,054	24,543,242
Grants in Lieu of Taxes:			
Federal Government	175,000	116,123	116,247
Provincial Government	150,000	133,903	118,481
Railways	-	-	-
Other	60,000	61,878	63,188
Total Grants in Lieu of Taxes	385,000	311,904	297,916
Other Tax Revenues:			
House Trailer Fees	25,000	27,800	25,870
Total Other Tax Revenues	25,000	27,800	25,870
Additions to Levy:			
Penalties	200,000	113,052	146,275
Other	-	47,455	-
Total Additions to Levy	200,000	160,507	146,275
Deletions from Levy:			
Discounts	(1,500,000)	(703,705)	(1,175,440)
Cancellations	-	(81,111)	-
Other Deletions	-	-	(28,196)
Total Deletions from Levy	(1,500,000)	(784,816)	(1,203,636)
Total Property Taxation Revenue	24,273,306	25,110,449	23,809,667
Grants:			
Operating Grants			
Ministry of Education Grants:			
K-12 Operating Grant	31,789,436	31,130,379	33,679,932
Other Ministry Grants	-	67,996	58,299
Total Ministry Grants	31,789,436	31,198,375	33,738,231
Other Provincial Grants	206,000	140,151	206,283
Federal Grants	-	30,300	-
Grants from Others	-	6,800	-
Total Operating Grants	31,995,436	31,375,626	33,944,514
Capital Grants			
Ministry of Education Capital Grants	-	1,442,877	676,912
Other Capital Grants	-	64,000	-
Total Capital Grants	-	1,506,877	676,912
Total Grants	31,995,436	32,882,503	34,621,426

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
Individuals and Other	7,500	7,500	7,500
Total Tuition Fees	7,500	7,500	7,500
Transportation Fees	3,572	3,505	3,572
Other Related Fees	45,000	142,490	59,500
Total Operating Tuition and Related Fees	56,072	153,495	70,572
Total Tuition and Related Fees Revenue	56,072	153,495	70,572
School Generated Funds Revenue			
Curricular Fees:			
Student Fees	50,000	69,994	76,164
Total Curricular Fees	50,000	69,994	76,164
Non-Curricular Fees:			
Commercial Sales - Non-GST	335,000	392,514	353,554
Fundraising	800,000	546,772	566,962
Grants and Partnerships	40,000	8,596	14,474
Students Fees	220,000	183,738	258,415
Other	330,000	383,656	454,321
Total Non-Curricular Fees	1,725,000	1,515,276	1,647,726
Total School Generated Funds Revenue	1,775,000	1,585,270	1,723,890
Complementary Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	258,262	301,564	260,004
Ministry of Education Grants-Other	-	18,500	
Total Operating Grants	258,262	320,064	260,004
Total Complementary Services Revenue	258,262	320,064	260,004

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Other Revenue			
Miscellaneous Revenue	161,313	244,461	238,272
Sales & Rentals	26,000	13,696	13,145
Investments	120,000	254,069	195,301
Gain on Disposal of Capital Assets	-	5,940	14,131
Total Other Revenue	307,313	518,166	460,849
TOTAL REVENUE FOR THE YEAR	58,665,389	60,569,947	60,946,408

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Governance Expense			
Board Members Expense	121,840	131,584	126,497
Professional Development- Board Members	83,200	82,717	56,643
Advisory Committees	52,000	48,063	49,896
Professional Development - Local Boards/Advisory Committees	-	-	991
Elections	40,000	10,960	-
Other Governance Expenses	168,370	116,576	125,676
Total Governance Expense	465,410	389,900	359,703
Administration Expense			
Salaries	632,056	626,843	621,542
Benefits	112,155	100,745	96,284
Supplies & Services	123,890	99,304	106,012
Non-Capital Furniture & Equipment	30,000	8,990	16,423
Building Operating Expenses	39,250	46,556	33,695
Communications	42,347	37,585	49,973
Travel	3,000	4,332	1,740
Professional Development	13,000	3,928	9,726
Amortization of Tangible Capital Assets	25,005	35,071	25,261
Total Administration Expense	1,020,703	963,354	960,656
Instruction Expense			
Instructional (Teacher & LEADS Contract) Salaries	28,808,714	27,841,151	27,230,253
Instructional (Teacher & LEADS Contract) Benefits	1,215,488	1,385,992	1,342,517
Program Support (Non-Teacher Contract) Salaries	5,809,667	5,192,936	5,247,590
Program Support (Non-Teacher Contract) Benefits	1,117,432	988,226	961,747
Instructional Aids	1,166,966	916,376	1,123,975
Supplies & Services	651,386	748,381	568,687
Non-Capital Furniture & Equipment	563,657	383,681	344,105
Communications	224,558	173,355	157,593
Travel	524,945	442,647	444,507
Professional Development	262,050	219,327	181,585
Student Related Expense	72,562	114,667	102,508
Amortization of Tangible Capital Assets	826,216	858,167	729,095
Total Instruction Expense	41,243,641	39,264,906	38,434,162

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Plant Operation & Maintenance Expense			
Salaries	2,270,110	2,232,375	2,179,217
Benefits	404,482	409,155	365,021
Supplies & Services	18,000	7,784	80,508
Non-Capital Furniture & Equipment	53,000	49,088	37,896
Building Operating Expenses	2,992,999	3,583,218	3,048,939
Communications	11,700	6,741	13,403
Travel	77,500	54,558	48,728
Professional Development	7,500	1,048	6,530
Amortization of Tangible Capital Assets	1,830,000	1,908,351	1,795,688
Total Plant Operation & Maintenance Expense	7,665,291	8,252,318	7,575,930
Student Transportation Expense			
Salaries	2,661,624	2,598,934	2,575,299
Benefits	545,053	510,259	474,314
Supplies & Services	1,433,609	1,318,902	1,277,282
Non-Capital Furniture & Equipment	599,000	478,188	440,081
Building Operating Expenses	65,500	68,667	64,331
Communications	21,023	13,352	14,263
Travel	72,000	35,013	47,978
Professional Development	9,000	9,339	7,746
Contracted Transportation	178,750	147,707	146,587
Amortization of Tangible Capital Assets	567,280	618,360	575,644
Total Student Transportation Expense	6,152,839	5,798,721	5,623,525
Tuition and Related Fees Expense			
Tuition Fees	44,410	-	-
Transportation Fees	7,000	-	-
Other Fees	-	-	-
Total Tuition and Related Fees Expense	51,410	-	-
School Generated Funds Expense			
Supplies & Services	26,000	18,758	21,077
Cost of Sales	400,000	400,098	391,017
Non-Capital Furniture & Equipment	11,000	32,741	20,021
Special Programs	-	-	-
School Fund Expenses	1,338,000	1,108,766	1,253,378
Amortization of Tangible Capital Assets	-	-	-
Total School Generated Funds Expense	1,775,000	1,560,363	1,685,493

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Complementary Services Expense			
Instructional (Teacher & LEADS Contract) Salaries & Benefits	185,193	200,775	155,189
Program Support (Non-Teacher Contract) Salaries & Benefits	66,928	37,250	38,839
Transportation Salaries & Benefits	20,000	18,438	16,105
Instructional Aids	6,000	6,380	1,848
Supplies & Services	2,500	612	-
Non-Capital Furniture & Equipment	-	72	715
Travel	500	1,641	573
Professional Development (Non-Salary Costs)	2,474	1,211	3,011
Student Related Expenses	-	54	-
Contracted Transportation & Allowances	6,000	1,321	13,434
Total Complementary Services Expense	289,595	267,754	229,714
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	1,500	898	651
School Facilities	-	-	2,341
Total Interest and Bank Charges	1,500	898	2,992
Provision for Uncollectable Taxes	-	(73,881)	(165,666)
Total Other Expense	1,500	(72,983)	(162,674)
TOTAL EXPENSES FOR THE YEAR	58,665,389	56,424,333	54,706,509

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2013

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Work-in-Progress	2012	2013
Tangible Capital Assets - at Cost:												
Opening Balance as of September 1	1,032,467	3,076,450	80,004,442	880,481	10,272,228	432,319	4,112,204	1,775,756	345,476	850,629	100,791,388	102,782,452
Additions/Purchases		18,098	45,700	26,288	917,915	111,136	1,106,901	1,051,437	65,559	2,414,341	5,757,375	5,757,375
Disposals	(8,233)		(5,825)		(599,997)	(19,163)					(633,218)	(633,218)
Write-Downs												
Transfers to (from)		1,740,806					(21,980)	(566,049)	(58,663)	(1,740,806)		
Closing Balance as of August 31	1,024,234	3,094,548	81,785,123	906,769	10,590,146	524,292	5,197,125	2,261,144	352,372	1,524,164	107,259,917	107,259,917
Tangible Capital Assets - Amortization:												
Opening Balance as of September 1		2,760,655	38,113,853	542,421	6,630,863	371,692	2,331,261	1,033,267	209,082		50,293,982	50,293,982
Amortization of the Period		97,864	1,635,760	40,186	560,521	43,436	520,187	451,581	70,414		3,419,948	3,419,948
Disposals			(4,544)		(599,997)	(19,163)					(597,408)	(597,408)
Write-Downs							(21,980)	(566,049)	(58,663)		(646,692)	(646,692)
Closing Balance as of August 31	N/A	2,858,519	39,745,069	582,607	6,591,387	395,965	2,829,468	918,799	220,833	N/A	54,142,647	54,142,647
Net Book Value:												
Opening Balance as of September 1	1,032,467	315,795	41,890,589	338,060	3,641,365	60,627	1,780,942	742,488	136,393	850,629	50,497,406	50,497,406
Closing Balance as of August 31	1,024,234	236,030	42,040,054	324,162	3,998,759	128,327	2,367,657	1,342,345	131,539	1,524,164	50,789,357	50,789,357
Change in Net Book Value	(8,233)	(79,765)	149,465	(13,898)	357,394	67,700	586,715	599,857	(4,854)	673,535	2,291,951	2,291,951
Disposals:												
Historical Cost	8,233		5,825		599,997	19,163					633,218	633,218
Accumulated Amortization			4,545		599,997	19,163					623,705	623,705
Net Cost	8,233	-	1,280	-	-	-	-	-	-	-	9,513	9,513
Price of Sale	601				14,297	555					15,453	15,453
Gain/loss on Disposal	(7,632)	-	(1,280)	-	14,297	555	-	-	-	-	5,940	5,940

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2013

	2013	2012
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	3,419,948	3,125,688
Net Gain on Disposal of Tangible Capital Assets	(5,940)	(14,131)
Total Non-Cash Items Included in Surplus	3,414,008	3,111,557

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2013

	2013	2012
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	(778,338)	1,124,221
Increase (Decrease) in Provincial Grant Overpayment	(581,518)	581,518
Increase (Decrease) In Accounts Payable and Accrued Liabilities	67,895	(789,752)
Increase in Liability for Employee Future Benefits	12,400	28,300
Increase (Decrease) in Deferred Revenue	19,087	(2,720)
Decrease (Increase) in Inventory of Supplies for Consumption	(18,290)	778
Decrease (Increase) in Prepaid Expenses	9,360	(8,632)
Total Net Change in Non-Cash Operating Activities	(1,269,404)	933,713

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2013

1. AUTHORITY AND PURPOSE

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Adoption of New Public Sector Accounting (PSA) Standards

In 2013, the school division adopted the new PSA standards PS1201 Financial Statement Presentation, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments, PS3410 Government Transfers and PS3450 Financial Instruments.

Detailed information on the impact of the adoption of these new PSA standards is provided in Note 16 Accounting Changes.

b) Reporting Entity

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

c) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

d) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires 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 \$ 358,500 (2012 - \$346,100) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 25,110,449 (2012 - \$23,809,667) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$690,213 (2012 - \$764,094) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization buildings, vehicles and equipment because these assets may become obsolete prior to the end of their estimated useful lives.
- prior years tangible capital asset historical costs and related amortization for buildings, vehicles, and equipment because these assets may become obsolete prior to the end of their estimated useful lives.

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

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

e) 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 a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the school division include for example cash and cash equivalents, accounts receivable, portfolio investments, accrued salaries and benefits, accounts payable and accrued liabilities. Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i) Fair Value

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market. Any associated transaction costs are expensed upon initial recognition.

Fair value when applicable to portfolio investments in equity instruments (of which there currently are none) is determined by:

- Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated reameasurement gains and reported in the statement of operations.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date.

ii) Cost or Amortized Cost

All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for 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 revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations. Bond premiums and discounts are amortized to income over the period remaining from the acquisition date to the date of bond maturity. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the consolidated statement of operations in the period the gain or loss occurs.

f) Financial Assets

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

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

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

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

g) 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 include land, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

Land improvements (pavement, fencing, lighting, etc.)	10-20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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

Prepaid Expenses are prepaid amounts for goods or services such as Student Liability insurance, workers compensation, and workshops, which provide economic benefits in one or more future periods.

h) 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. Amounts are payable within one year.

Liability for Employee Future Benefits represent 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 and management's best estimate of expected discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year.

Recognition of employee future benefits obligations commenced on September 1, 2008. The school division recorded the full value of the obligation related to these benefits for employees' past service at this time.

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.

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

j) Revenue Recognition

Revenues are recognized in the year they are earned provided the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted revenues are amounts received 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. Restricted revenues are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

The school division's two major sources of revenues are government transfers and property taxation.

i) Government Transfers (Grants):

Grants from governments are considered to be government transfers. In accordance with the new PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the school division has to meet in order to receive the transfer. Stipulations describe how the school division must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of 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 are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned.

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

k) Statement of Remeasurement Gains and Losses

The school division has not presented a Statement of Remeasurement Gains and Losses because the current financial instruments do not give rise to any material remeasurement gains or losses.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

Portfolio investments in the fair value category:	2013		2012	
	Cost	Fair Value	Cost	Fair Value
GICs	52,036	52,036	52,316	52,316
Canada Savings Bonds	100	100	100	100
Co-op Equity	43,067	43,067	54,933	54,934
Total portfolio investments reported at fair value	95,203	95,203	107,349	107,350
Total portfolio investments	\$ 95,203		\$ 107,350	

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
Governance	\$ 131,585	\$ 258,316	-	-	\$ 465,410	\$ 389,900	\$ 359,703
Administration	727,588	200,695	-	35,071	1,020,703	963,354	960,656
Instruction	35,408,306	2,998,433	-	858,166	41,243,641	39,264,906	38,434,162
Plant	2,641,530	3,702,437	-	1,908,351	7,665,291	8,252,318	7,575,930
Transportation	3,109,193	2,071,168	-	618,360	6,152,839	5,798,721	5,623,525
Tuition and Related Fees	-	-	-	-	51,410	-	-
School Generated Funds	-	1,560,364	-	-	1,775,000	1,560,363	1,685,493
Complementary Services	256,463	11,290	-	-	289,595	267,754	229,714
Other	-	-	(72,983)	-	1,500	(72,983)	(162,674)
TOTAL	\$ 42,274,665	\$ 10,802,703	\$ (72,983)	\$ 3,419,948	\$ 58,665,389	\$ 56,424,333	\$ 54,706,509

5. EMPLOYEE FUTURE BENEFITS

The school division provides accumulating non-vested sick leave benefits to its employees. 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 Consolidated Statement of Financial Position.

Details of the employee future benefits are as follows:

	2013 31-Aug-13	2012 31-Aug-12
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25%	3.25%
Discount rate (percentage)	3.50%	2.70%
Inflation rate (percentage)	2.25%	2.25%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2013	2012
Accrued Benefit Obligation - beginning of year	\$ 414,000	\$ 344,300
Current period benefit cost	37,400	32,000
Interest cost	11,600	12,500
Benefit payments	(42,100)	(18,400)
Actuarial gains / losses	(35,600)	44,300
Plan amendments	-	(700)
Accrued Benefit Obligation - end of year	385,300	414,000
Unamortized Net Actuarial Gains / Losses	(26,800)	(67,900)
Liability for Employee Future Benefits	\$ 358,500	\$ 346,100

Employee Future Benefits Expense	2013	2012
Current period benefit cost	\$ 37,400	\$ 32,000
Amortization of net actuarial gain / loss	5,500	2,200
Benefit cost	42,900	34,200
Interest cost on unfunded employee future benefits obligation	11,600	12,500
Total Employee Future Benefits Expense	\$ 54,500	\$ 46,700

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

- i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

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

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

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	451	32	483	437
Member contribution rate (percentage of salary)	7.8-10%	6.05-7.85%	6.05-10%	6.05-10%
Member contributions for the year	\$ 2,188,516	\$ 83,552	\$ 2,272,068	\$ 2,163,691

- ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

accordance with PSAB requirements, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2013	2012
Number of active School Division members	464	445
Member contribution rate (percentage of salary)	8.15%	7.40%
School Division contribution rate (percentage of salary)	8.15%	7.40%
Member contributions for the year	\$ 782,019	\$ 731,413
School Division contributions for the year	\$ 782,019	\$ 731,413
Actuarial valuation date	31-Dec-12	31-Dec-11
Plan Assets	\$ 1,578,536	\$ 1,395,109
Plan Liabilities	\$ 1,420,319	\$ 1,627,865
Plan Surplus (Deficit)	\$ 158,217	\$ (232,756)

7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the Statement of Financial Position are net of any valuation allowances for doubtful accounts. Details of account receivable balances and allowances are as follows:

	2013			2012		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 9,039,824	\$ 690,213	\$ 8,349,611	\$ 8,423,639	\$ 764,094	\$ 7,659,545
Provincial Grants Receivable	448,427	-	448,427	450,738	-	450,738
Other Receivables	285,604	-	285,604	195,023	-	195,023
Total Accounts Receivable	\$ 9,773,855	\$ 690,213	\$ 9,083,643	\$ 9,069,400	\$ 764,094	\$ 8,305,305

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2013	2012
Accrued Salaries and Benefits	\$ 2,057	\$ (621)
Supplier Payments	117,947	59,914
Minister of Finance PST	7,344	160
Total Accounts Payable and Accrued Liabilities	\$ 127,348	\$ 59,453

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2012	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2013
Other deferred revenue:				
Non Capital - Other	54,461	1,135	17,952	73,548
Total other deferred revenue	54,461	1,135	17,952	73,548
Total Deferred Revenue	\$ 54,461	\$ 1,135	\$ 17,952	\$ 73,548

10. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the school division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2013 and 2012:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2013	2012
Revenue:			
Operating Grants	\$ 320,064	\$ 320,064	\$ 260,004
Total Revenue	320,064	320,064	260,004
Expenses:			
Salaries & Benefits	256,463	256,463	210,133
Instructional Aids	6,380	6,380	1,848
Supplies and Services	612	612	-
Non-Capital Equipment	72	72	715
Travel	1,641	1,641	573
Professional Development (Non-Salary Costs)	1,211	1,211	3,011
Student Related Expenses	54	54	-
Contacted Transportation & Allowances	1,321	1,321	13,434
Total Expenses	267,754	267,754	229,714
Excess of Revenue over Expenses	\$ 52,310	\$ 52,310	\$ 30,290

11. 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, and accumulated net remeasurement gains and losses.

Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus (deficit) from operations, which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below;
- ii) Accumulated remeasurement gains and losses, which represents the unrealized gains and losses associated with foreign exchange and changes in value of financial instruments recorded at fair value.

Certain amounts of the accumulated surplus from operations, as approved by the Board of Education, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus from operations presented in the consolidated statement of financial position. The School Division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus from operations are as follows:

	August 31 2012	Additions during the year	Reductions during the year	August 31 2013
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 50,789,357	\$ 5,757,376	\$ (3,429,462)	\$ 53,117,271
	<u>50,789,357</u>	<u>5,757,376</u>	<u>(3,429,462)</u>	<u>53,117,271</u>
S.286 pre-April 2009 capital reserves (1)	<u>1,604,516</u>	<u>-</u>	<u>(248,142)</u>	<u>1,356,374</u>
PMR maintenance project allocations (2)	<u>-</u>	<u>572,483</u>	<u>-</u>	<u>572,483</u>
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,585,332	-	-	1,585,332
	<u>1,585,332</u>	<u>-</u>	<u>-</u>	<u>1,585,332</u>
Other:				
School generated funds	631,339	15,557	-	646,896
Teacher professional development reserve	195,717	-	(23,148)	172,569
School budget carryovers	53	160,065	-	160,118
	<u>827,109</u>	<u>175,622</u>	<u>(23,148)</u>	<u>979,582</u>
Unrestricted Surplus	<u>23,875,892</u>	<u>1,340,885</u>	<u>-</u>	<u>25,216,777</u>
Total Accumulated Surplus from Operations	\$ 78,682,206	\$ 7,846,366	\$ (3,700,752)	\$ 82,827,819

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the minister.

- (2) **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:
The Board has approved certain amounts of the Accumulated Surplus to be designated for such things as school generated funds, decentralized school budgets, and teacher professional development.

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 22, 2012 and the Minister of Education on August 10, 2012.

13. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

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

	2013	2012
Revenues:		
Ministry of Education	\$ 32,942,826	\$ 34,675,147
SGI	140,150	206,283
School Divisions	110,000	45,775
	\$ 33,192,976	\$ 34,927,205
Expenses:		
Saskatchewan Power Corporation	\$ 742,101	\$ 736,135
Saskatchewan Telecommunications	323,450	213,294
SaskEnergy Incorporated	747,647	598,282
Workers' Compensation Board	42,364	52,290
Municipal Employees Pension Plan	782,019	731,413
Other	125,993	102,331
	\$ 2,763,574	\$ 2,433,745
Accounts Receivable:		
Ministry of Education	\$ 448,427	\$ 450,738
	\$ 448,427	\$ 450,738
Prepaid Expenses:		
Workers' Compensation Board	\$ 52,800	\$ 57,321
	\$ 52,800	\$ 57,321
Provincial Grant Overpayment:		
Ministry of Education	\$ -	\$ 581,518
	\$ -	\$ 581,518
Accounts Payable and Accrued Liabilities:		
Ministry of Finance	\$ 7,344	\$ 160
	\$ 7,344	\$ 160

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

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

14. CONTINGENT LIABILITIES

Litigation:

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

The school division has also been named as a defendant in certain legal actions in which damages have been sought. The estimated amount claimed is yet to be determined as it consists of the total contract amount less previous payments. The outcome of these actions is not determinable as at the date of reporting, and accordingly no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the related litigation is settled.

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for Westberry School Roof in the amount of \$448,979 over 2 years.
- construction contract for Kindersley Composite School Industrial Arts Lab in the amount of \$148,597 over 2 years.
- construction contract for Eaton School Roof in the amount of \$524,353 over 2 years.
- construction contract for Elrose School foundation in the amount of \$565,000 over 2 years.
- operating lease obligations, as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2014	\$ 114,445	\$ 114,445
2015	103,356	103,356
2016	73,250	73,250
2017	17,352	17,352
	\$ 308,403	\$ 308,403
Total Lease Obligations	\$ 308,403	\$ 308,403

16. ACCOUNTING CHANGES

The school division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2013:

PS1201 Financial Statement Presentation

The school division adopted the new PS1201 Financial Statement Presentation standard in 2013. PS1201 establishes general reporting principles and standards for the disclosure of information in financial statements, and introduces a new Statement of Remeasurement Gains and Losses which reports unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value, and accounts for amounts reclassified to the statement of operations upon derecognition or settlement. This standard is applicable to the fiscal year in which the new PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. These standards are adopted on a prospective basis, without restatement of prior period comparative amounts and accordingly, no 2012 comparatives have been provided in the new Statement of Remeasurement Gains and Losses. Implementation of PS1201, PS2601 and PS3450 required the school division to remeasure its financial instruments at September 1, 2012 and to recognize the accumulated remeasurement gains and losses in the opening balance in the Statement of Remeasurment Gains and Losses.

The adoption of the new PS1201 standard has not impacted the school division's financial statements as the school division had no material remeasurement gains or losses to report in 2013.

PS2601 Foreign Currency Translation

The school division adopted the revised PS2601 Foreign Currency Translation standard in 2013. This revised standard establishes standards on how to account for and report transactions that are denominated in a foreign currency, and replaces the previous PS2600 Foreign Currency Translation. The revised PS2601 standard must be implemented in the same fiscal year as the new PS3450 Financial Instruments standard is adopted, and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

The adoption of the revised PS2601 standard has not resulted in any changes to the measurement and recognition of foreign currency transactions or balances by the school division.

PS3041 Portfolio Investments

The school division adopted the new PS3041 Portfolio Investments standard in 2013. This new standard establishes standards on how to account for and report portfolio investment, and replaces the previous PS3030 Temporary Investments and PS3040 Portfolio Investments standards and is applicable to the fiscal year in which the PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. The PS3041 standard refers to PS3450 for recognition and measurement of investments and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not

restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

Previously, the school division classified investments as either Short-Term Investments or Long-Term Investments, depending on the purpose and maturity of the investment. Short-Term Investments were recorded at the lower of cost or market; Long-Term Investments were carried at amortized cost, with write-downs to reflect any permanent impairment in value.

The adoption of the new PS3041 standard has not resulted in any changes to the measurement and recognition of portfolio investments by the school division.

PS3450 Financial Instruments

The school division adopted the new PS3450 Financial Instruments standard in 2013. This new standard provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the school division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the school division:
 - (i) recognized all financial assets and financial liabilities on its statement of financial position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and
 - (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.
- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.
- (d) the school division established an accounting policy for the identification of embedded derivatives in contracts entered into by it. The school division's policy, and its application, recognizes as separate assets and liabilities those embedded derivatives required to be reported in accordance with provisions of PS3450 on either a retroactive or prospective basis. The adoption of this policy has not impacted the school division's 2013 financial statements as the school division did not have any derivative contracts (or: describe the details and impact of the adoption of this policy, including any an adjustment to the accumulated remeasurement gains and losses at September 1, 2012).

The adoption of the new PS3450 standard has not resulted in any changes to the measurement and recognition of the school division's financial instruments other than additional disclosures which include the school division's risk management practices.

PS3410 Government Transfers

The school division adopted the revised PS3410 Government Transfers standard in 2013. This revised standard establishes standards on how to account for and report government transfers (grants), with the most significant impact to the school division pertaining to the criteria for recognition of revenue for the government transfers it receives. The revised standard allows for either prospective or retroactive implementation. The school division has elected to apply the requirements of the revised standard on a prospective basis. Accordingly, the adoption of this revised standard did not have an impact on the school division's comparative figures but did require additional disclosures in the notes.

The adoption of the revised PS3410 standard has not resulted in any changes to the measurement and recognition of government transfers in the school division's 2013 financial statements.

17. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation such as investment portfolio.

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 relate largely to the school generated funds. All accounts are settled on a monthly basis and as such, aging of accounts receivable rarely occurs. The credit risk related to other receivables are considered to be minimal. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances, and utilizing budget practices. The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2013	
	Within 6 months	6 months to 1 year
Accounts payable and accrued liabilities	44,398	64,855
Total	\$ 44,398	\$ 64,855

19. 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 minimally to portfolio investments. The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime minus 0.60%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2013.

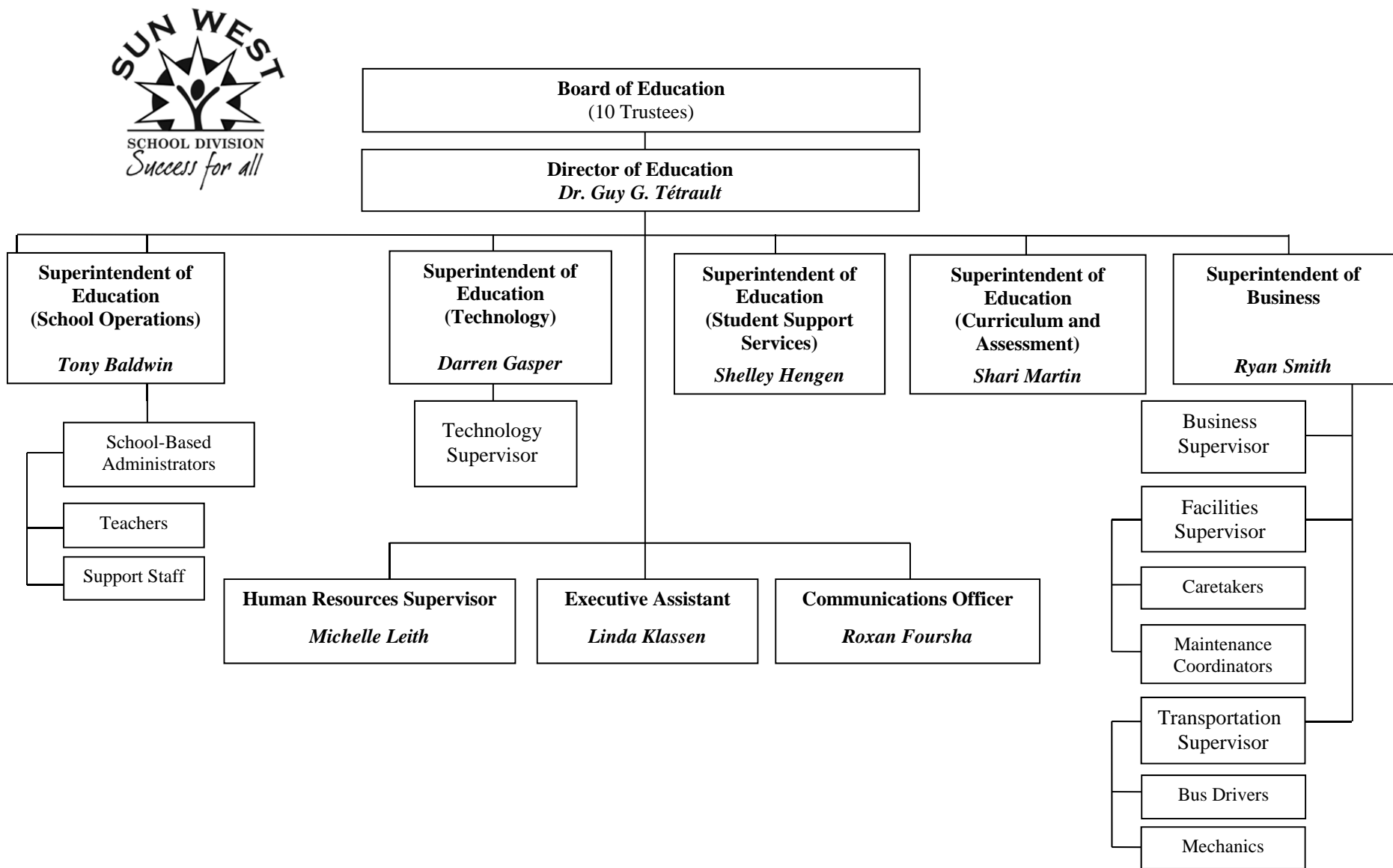
The school division minimizes these risks by:

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

Foreign Currency Risk:

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the school division does not make a significant amount of purchases denominated on a foreign currency. The school division did not have any financial instruments denominated in foreign currency outstanding at August 31, 2013 or August 31, 2012.

Appendix B: Organizational Chart at August 31, 2013



Appendix C: School List

There are 41 schools in Sun West School Division located in 24 Saskatchewan communities:

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

Appendix D: Payee List – 2012-13

Sun West School Division Payee Disclosure List for the Fiscal Year September 1, 2012 to August 31, 2013

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, businesses and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development**	Total
Chandra Archdekin	\$1,000	\$0	\$360	\$0	\$1,360
Connie Bailey	\$8,750	\$103	\$2,080	\$789	\$11,722
John Collins	\$10,975	\$189	\$3,458	\$4,453	\$19,074
Barb Cowell	\$8,125	\$322	\$1,338	\$1,227	\$11,012
Robert Dewey	\$5,000	\$38	\$1,922	\$2,725	\$9,685
Kim Gerein	\$1,050	\$0	\$224	\$0	\$1,274
Ruth Griffith	\$12,300	\$50	\$1,746	\$4,409	\$18,505
Margaret Irwin	\$12,375	\$56	\$3,764	\$3,972	\$20,167
*Karen Itterman	\$7,813	\$206	\$1,908	\$4,097	\$14,024
Bill Mescall	\$1,250	\$0	\$238	\$0	\$1,488
Cathy Morrow	\$15,780	\$1,225	\$2,797	\$5,685	\$25,487
Scott Sander	\$10,250	\$180	\$4,093	\$7,485	\$22,008
Lorne Ulven	\$1,875	\$0	\$590	\$0	\$2,465
Total	\$96,543	\$2,369	\$24,517	\$34,842	\$158,271

Due to the October 2012 elections, the above list includes more than 10 board members

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

Listed are individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more in 2012-13.

This list is available upon request. Please contact Roxan Foursha at the Sun West School Division Office at 306-882-2677

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services in 2012-13.

Receiver General For Canada	2012-13 Employer Portion CPP, EI	\$1,983,267.80
MEPP	2012-13 Remittance Pension	\$736,383.09
Western Canada Ic Bus Inc.	Purchase Buses	\$949,711.80
Federated Co-Operatives	Diesel, Regular Gas	\$848,788.41
Ssba Employee Benefits Plan	2012-13 Employer Portion Of Benefits	\$488,939.93
Century Roofing & Sheet Metal	Roof Projects	\$772,370.73
SaskEnergy	2012-13 Sask Energy	\$747,946.99
SaskPower	2012-13 Sask Power	\$742,101.09
Cdw Canada Inc.	Laptop, Printers, Monitors	\$554,044.18
D2 Construction Ltd.	Construction Projects	\$414,622.26
Luk Plumbing & Heating Ltd.	Contracting Plumbing Service	\$370,896.52
Marsh Canada Limited	Insurance Property, Trans, Liability	\$361,936.68
Sask. Telecommunication	2012-13 Telephone Services	\$323,450.19
Renpro	Contracted Services	\$310,906.11
Centaur Products Inc.	Gym Flooring Kenaston & Davidson	\$273,500.47
Roof Management & Inspection	Roof Projects Engineering Services	\$196,594.36
Softchoice Corporation	Networking Equipment	\$194,089.59
Pinnacle Distribution Inc.	Caretaker Supplies & Equipment	\$180,809.59
De Lage Landen Financial	Copier Leases	\$155,799.63
Pearson Canada Inc. T46254	Textbooks, Power School, Etc	\$142,914.08
RBC Royal Bank	Hotels, Computer Purchases, Prof Dev	\$136,520.16
Rack Petroleum Ltd	Diesel, Regular Gas	\$135,829.95
Millsap Fuel Distributors Ltd.	Diesel, Regular Gas	\$131,948.99
Netlink Computer Inc.	Laptops, Computers, Etc	\$131,917.06
Sharp's Audio-Visual Ltd.	Audio Visual Equipment	\$127,754.87
Kap's Construction Ltd.	Construction Projects	\$115,526.25
Bee-J's Office Plus	Academic Supplies	\$113,238.69
Saskatoon Disaster Services	Insurance Claims	\$97,349.42
SGI	Licences, Abstracts, Etc	\$95,940.00
Sask. Workers' Compensation Br	2012-13 WCB Premiums	\$95,164.00
Preus Electric Ltd.	Contracted Electricians	\$94,755.89
Georef Systems Ltd.	Busplanner Ann License, Etc	\$92,147.23

Maxim Truck & Trailer	Bus Repairs	\$87,892.45
Pattison Mgm Architectural	Capital Projects Architect	\$86,242.88
Rosetown Mainline Motors	Bus Repairs	\$84,498.67
Toshiba Business Solutions	Copiers	\$83,400.54
Trade West Equipment Ltd.	School Equipment	\$77,711.75
Colored Shale Products Inc.	Shale For Tracks	\$76,140.86
Emco Corporation	Plumbing Equipment Wholesale	\$76,074.02
Midwest Tire & Battery Ltd.	Tires	\$73,237.12
Proclad Enterprises Ltd.	Capital Projects Architectural Cladding	\$69,825.00
Apple Canada Inc	Computers, Etc	\$65,019.90
Ditson, Barry	2012-13 Drivers Education	\$64,806.90
Tyco Integrated Security	Security Systems Video Surveillance	\$63,690.00
Impact Energy Services	Electrical Services Contractor	\$60,381.12
Rysavy, Dave	2012-13 Drivers Education	\$57,237.00
Supreme Office Products	School Supplies & Office Equipment	\$56,674.72
Canon Canada Inc.	Audio Visual Equipment	\$55,703.01
Rose Construction Ltd.	Construction Projects & Snow Removal	\$55,232.66
Tarnes Electric Ltd.	Electrical Services Contracted	\$53,915.72
Lucky Lake Contracting Ltd.	Contracted Services Landscaping	\$52,881.15
HBI Office Plus Inc	School Supplies	\$51,686.70

Appendix E: Infrastructure Projects – 2012-13

<i>School</i>	Project	Details	2012-13 Cost
Elizabeth School*	Roof	Replaced a majority of the roof and installed Fall Arrest railings	\$393,000
Westberry School	Roof	Re-shingled and replaced flat roof. Insulated and reshingled Library. Installed Fall Arrest anchors	\$377,000
Westberry School**	Daycare	Two classrooms and adjoining hallway were converted to daycare	\$532,000

* Part of the cost of this project was paid during the 2011-12 budget year.

** This project was over two budget years 2011-12 and 2012-13 and fully funded by Early Years Branch of the Ministry of Education.