



Sun West School Division

Success for all

Sun West School Division #207 Annual Report 2013-14

November 28, 2014

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Sun West School Division #207
Success for all

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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 2013-14 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

A handwritten signature in black ink that reads "Karen Itterman". The script is cursive and fluid.

Karen Itterman
Chairperson

Highlights/Accomplishments for 2013-14

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 2013-14. Below are some of the 2013-14 highlights:

First Nations, and Métis (FN & M) - In 2013-14, 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. FN & M students in our school division are achieving at a higher level than the provincial rates for this sub-population. Our achievement plan for 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 2013-14. 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.

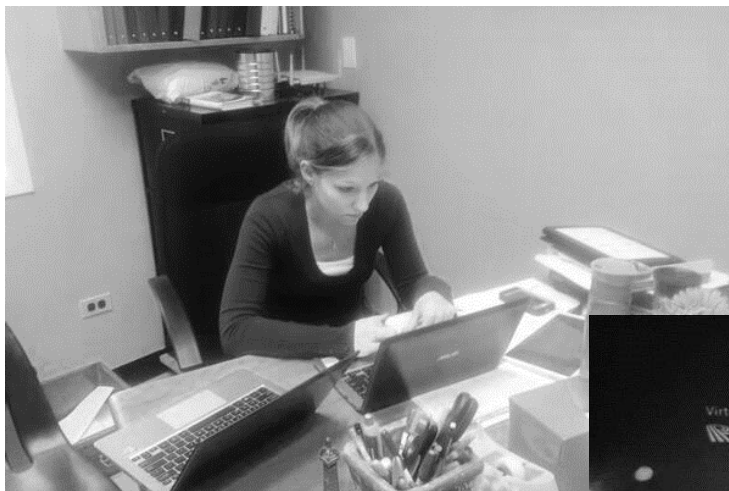
21st Century Educators - The school division replaced the role of “Lead Teachers” in each school with a new model that sees “21st Century Educators” playing a role of supporting teachers with the implementation of 21st Century competencies. In changing from a ‘tech’ support model to a ‘learning’ support model the division also freed up financial support that in turn provided every Sun West teacher with 4 half days of one-on-one professional development with a Learning Coach. These sessions were focused on supporting teacher growth in 21st Century Competencies.

Student Fitness and Nutrition - All Sun West schools use FitStats 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. A Sun West Initiative for School Improvement (SWISI) project was established that will run from September 2013 to June 2015. This project sees each school receive a set of heart rate monitors to be used in physical education classes. This project has seen excellent results in encouraging students to monitor and improve their personal health situations.

System Review - The Board of Education contracted the services of the Johnson-Shoyama Graduate School of Public Policy to conduct an in depth “System Review” during the 2013-14 year. There were 19 overarching questions that directed the review. These questions were categorized in 6 major review areas: Board governance effectiveness; Director of Education effectiveness; instructional leadership effectiveness; culture, human resources and satisfaction; distance learning and support services; and, flourishing schools. Information provided to the division from these reviews is being incorporated into the Board’s long-term strategic planning. Summaries of the findings in each section can be found on the division website.

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014. This annual report provides a snapshot of Sun West School Division, its governance structures, students, staff, programs and facilities. It also offers information on the division's strategic planning priorities. In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a report endorsing the financial overview and audited financial statements, and includes appendices such as 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 20 communities, including 16 Hutterite colonies. There are three communities that have more than one school and School Community Council. The division is located in west central Saskatchewan and encompasses 31,220 square kilometres. It spans a geographic area from Beechy and Kyle in the south, and Biggar in the north, Davidson and Kenaston in the east and Marengo and Kindersley in the west. The map on the right shows the geographic location of Sun West School Division.

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

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

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

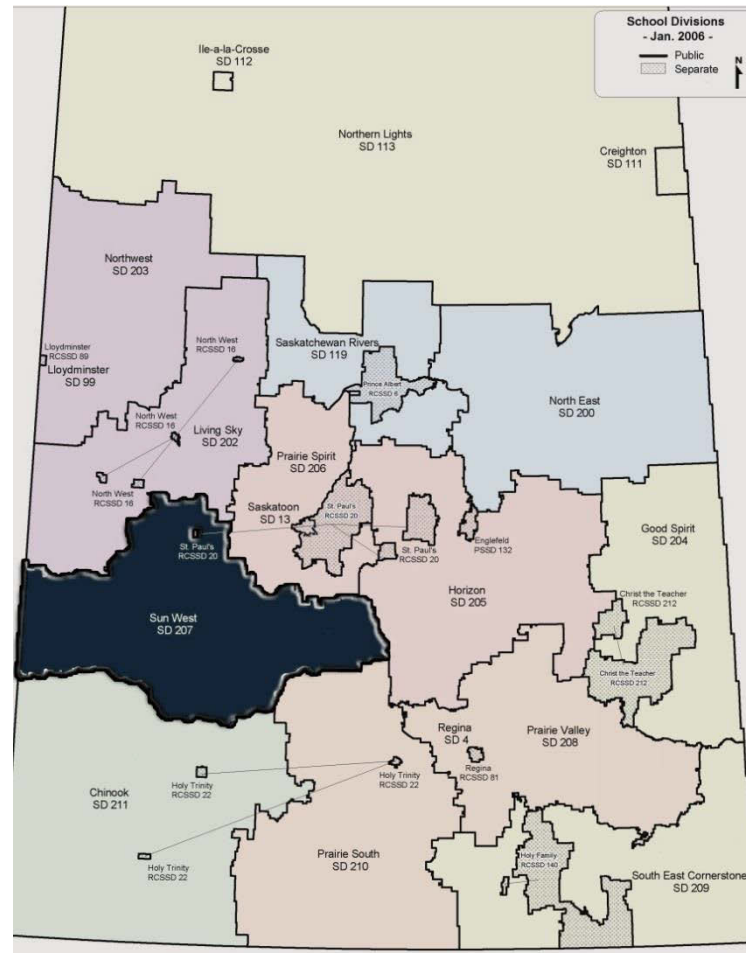
Leadership

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
- Student Support Consultants
- Speech and Language Pathologists
- Student Counsellors
- Learning Consultants and Coaches
- Occupational/Physical Therapists
- Online Instructional Design Consultant

Programming highlights for 2013-14 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.
- Contracted an external “System Review.”
- Utilized student, staff and parent Tell Them From Me (TTFM) survey results to determine satisfaction levels of new program offerings.

School Division Planning

Throughout 2013-14, Sun West School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.



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 2013-14 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 26, 2014 in Marengo and on April 15, 2014 in Lucky Lake 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 Kinder Kollege Inc. 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.

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 2013-14 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 2013-14 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 including; Math, Physics, Languages and Computer Science.

The Sun West Distance Learning Centre (DLC) has developed partnerships with the Saskatchewan Safety Council to develop and offer safety certification courses to high schools students through the Young Worker Readiness Program.

The DLC has also been working with Saskatchewan Polytechnic (formerly SIAST) to offer dual credit programs in Medical Terminology, Computer Drafting, and Communications. These will be the first round of courses being accessible to high school students, but plans include many more dual credits.

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.

A partnership with PanGlobal Training Systems in Calgary was established to develop four online high school courses. These courses will contain the theory portion of certification for becoming a 4th Class Power Engineer. Students will write TSASK provincial regulatory exams after completing the course work. Sun West is presently developing partnerships around the provision of 160 hours of steam time in order to complete the hands on portion of the Power Engineering program. This program will be available to students in Saskatchewan and also offered internationally.



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

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

The current Board of Education will serve a four-year term. Board of Education members 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

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. 16 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 a learning improvement plan to the Board of Education.

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

As a means of providing additional data for 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 March 1st to May 15, 2014 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 SCC survey at Annual General Meetings to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-2011 through 2013-2014.



Our Students and Staff

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

Students

In 2013-14, 4,544 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 2013-14 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 2013-14, 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 2013-14; 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		
	2011-12	2012-13	2013-14
Kindergarten	327	304	356
1	315	362	332
2	306	325	348
3	339	312	332
4	317	335	317
5	314	330	344
6	344	318	340
7	344	342	335
8	374	351	347
9	341	360	347
10	374	353	358
11	347	383	342
12	380	420	446
Total	4422	4495	4544

PreK Overall	57	90	94
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 6	22	19	22
	7 to 12	44	55	57
	Total	66	74	79
English as an Additional Language	1 to 3	–	121	99
	4 to 6	–	100	105
	7 to 9	–	78	58
	10 to 12	–	13	6
	Total	–	312	268

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

Source: Ministry of Education, 2014

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 – 2013-14

Job Category	FTEs
Classroom Teachers	293.73
Principals, Vice-Principals	25.67
Other educational staff - e.g., educational assistants, educational psychologists, speech language pathologists, child & youth counselors	141.90
Administrative and financial staff - e.g., clerks, accountants, IT people, administrative assistants, school librarians, school secretaries	65.33
Plant Operations and maintenance - e.g., caretakers, carpenters, plumbers, electricians, supervisors	55.14
Transportation - e.g., bus drivers, mechanics, supervisors	124.60
Senior management team - e.g., chief financial officer, director of education, superintendents	7.00
Total Full-Time Equivalent (FTE) Staff	713.37

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, 2014.

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 half of these employees are teachers; the other half represent a wide range of occupations. The school division needs educational assistants, secretarial staff, information technology (IT) people, caretakers, bus drivers, and other staff in order to provide a quality education for students of the division.

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. The Superintendent of Business, Ryan Smith, provided leadership and support in the areas of business, transportation, facilities and general operation of the school division. Five 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)
- Supervision of Learning Coaches

Tony Baldwin, Superintendent of Education

- Beechy School
- Dinsmore School
- Eaton School
- Eston Composite School
- Kindersley Composite School
- Kenaston School
- Loreburn Central School
- Lucky Lake School
- North West Central School
- Outlook High School
- Rosetown Central High School
- Rossvile School

Darren Gasper, Superintendent of Education

- Technology
- Sun West Distance Learning Centre
- Home-Based Education
- Sun West Initiative for School Improvement (SWISI)
- Athletics
- Admin Mentorship
- Practical and Applied Arts

Dr. Tracy Dollansky, Superintendent of Education

- School Community Councils (SCCs)
- New Teachers
- Administrator Leadership
- Biggar Central School 2000
- D'Arcy School
- Davidson School
- Elizabeth School
- Elrose School
- Harris-Tessier Central School
- Kyle Composite School
- Landis School
- Outlook Elementary School
- Walter Aseltine School
- Westberry School
- Westcliffe School

Each of the Superintendents of Education work 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.

Indicators

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

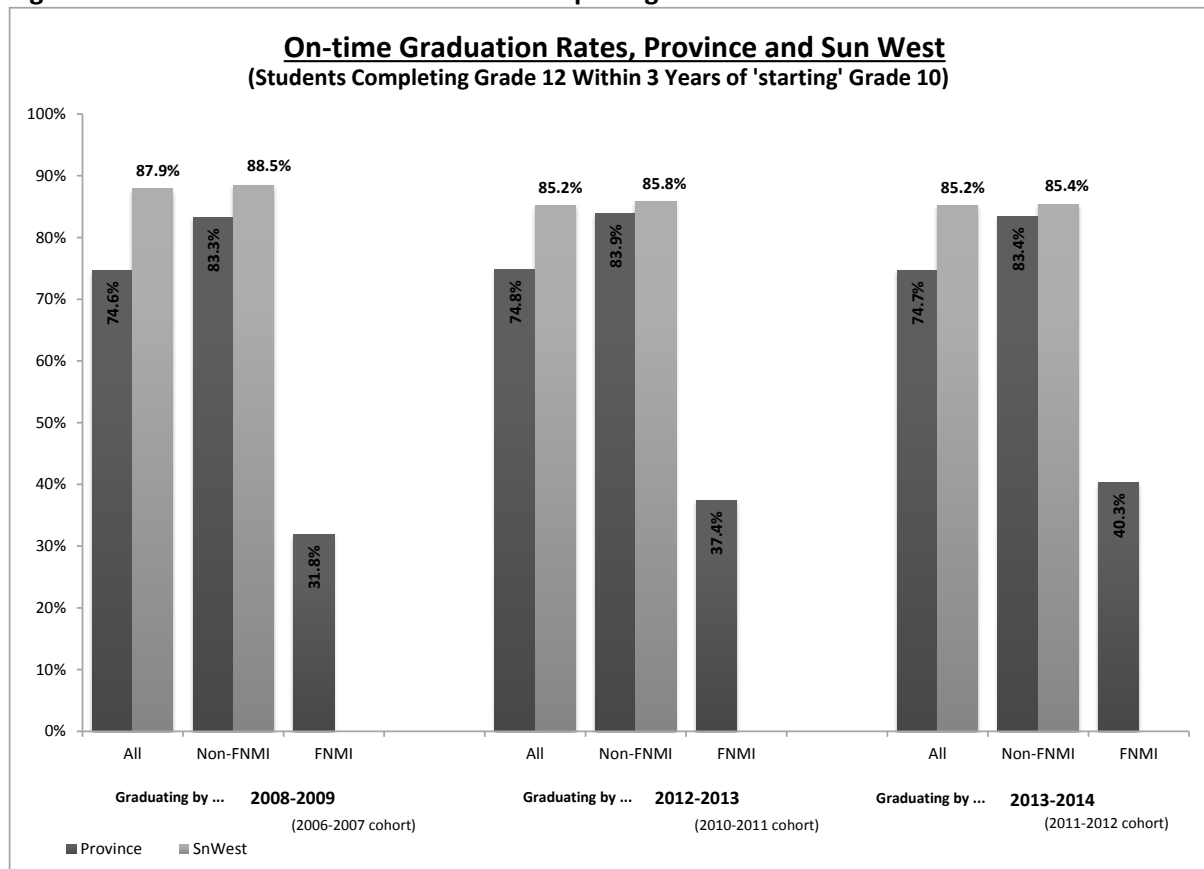
Increased student literacy and achievement is a priority for Sun West School Division. The indicators below illustrate student performance as informed by division and provincial data.

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%.

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, 2014

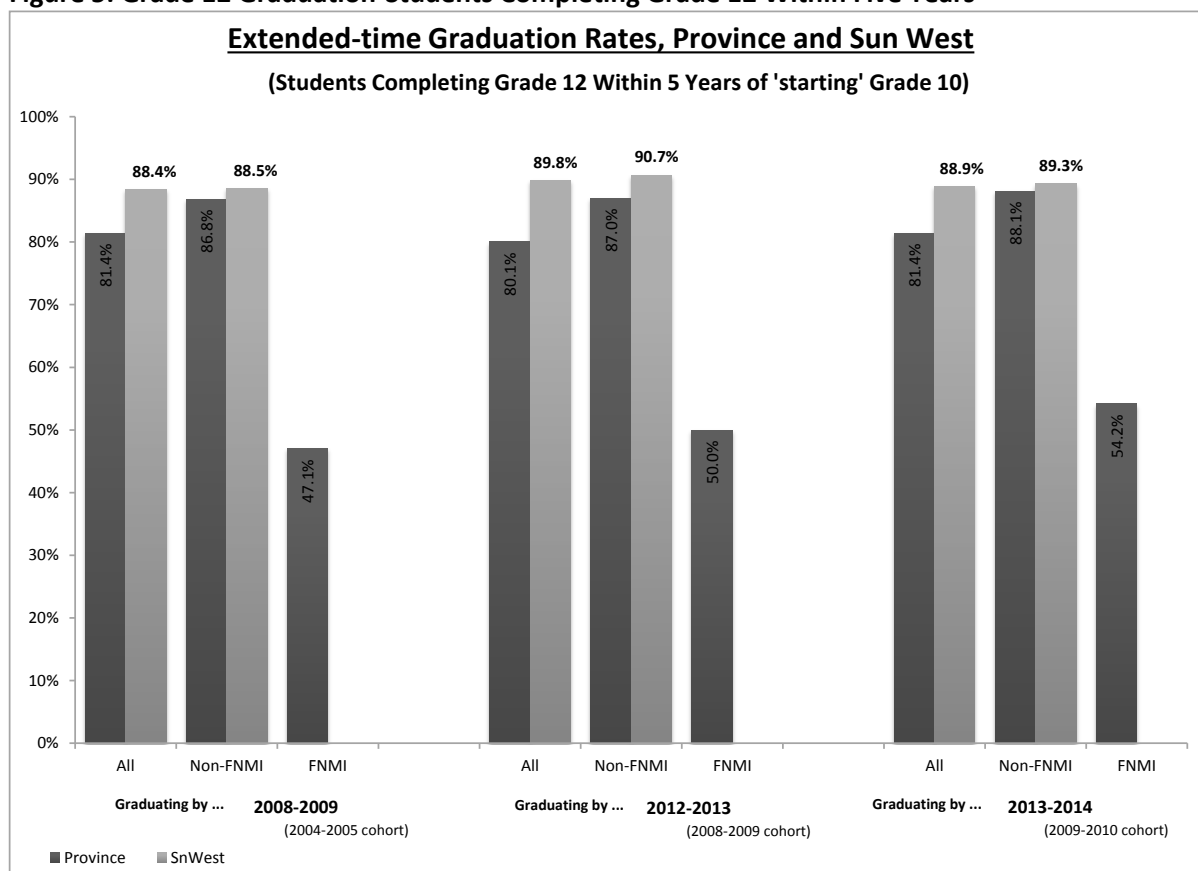
Five-Year Graduation Rates

Sun West School Division longitudinal data indicates five year persistence rates of approximately 90%.

Sun West has focused intervention strategies for non-graduates in the first years after on-time graduation.

For the past two years, an initiative has been established to support students who did not successfully complete grade 12 in the typical 3-year timeframe.

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, 2014

Average Final Marks

Sun West students continue to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated by the chart below.

Figure 6: Average Final Marks In Selected Courses 2013-14

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West SD	Province	Sun West SD	Province	Sun West SD
English Language Arts A 10	72.0	75.9	74.9	75.9	60.2	nr
English Language Arts B 10	71.7	73.9	74.6	73.9	59.5	nr
Science 10	70.6	73.1	73.9	73.2	57.1	nr
Math: Workplace and Apprenticeship 10	71.1	78.6	74.6	78.8	57.8	nr
Math: Foundations and Pre-calculus 10	70.7	74.9	72.9	75.1	58.5	nr
English Language Arts 20	73.0	74.5	74.9	74.5	63.3	74.9
Math: Workplace and Apprenticeship 20	66.9	73.1	69.6	73.8	59.5	nr
Math: Foundations 20	72.6	73.4	74.2	73.5	63.5	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, 2014



Grade 7 to 10 Transitions

Individual schools have been working on Grade 7 to 10 Transitions through use of school based team meetings designed to support students needing intervention during transition years. Sun West School Division uses the program “Career Cruising” and itinerant and school-based career counsellors to work with students as they transition from middle years to high school and beyond. All students in Sun West are expected to create a career portfolio which provide evidence of their learnings. All students have the opportunity to attend a bi-annual division wide Career Fair to assist with future planning and course selection for post-secondary. All schools in Sun West also have child and youth counsellors to support the social, emotional and behavioural well-being of students. An emphasis has also included digital citizenship for our students.

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	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	361	334	355	89.2%	89.2%	87.9%	89.0%
Non-FNMI students	na	327	345	na	nr	87.83%	88.70%
FNMI students	na	7	10	na	nr	90.00%	100.00%

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.

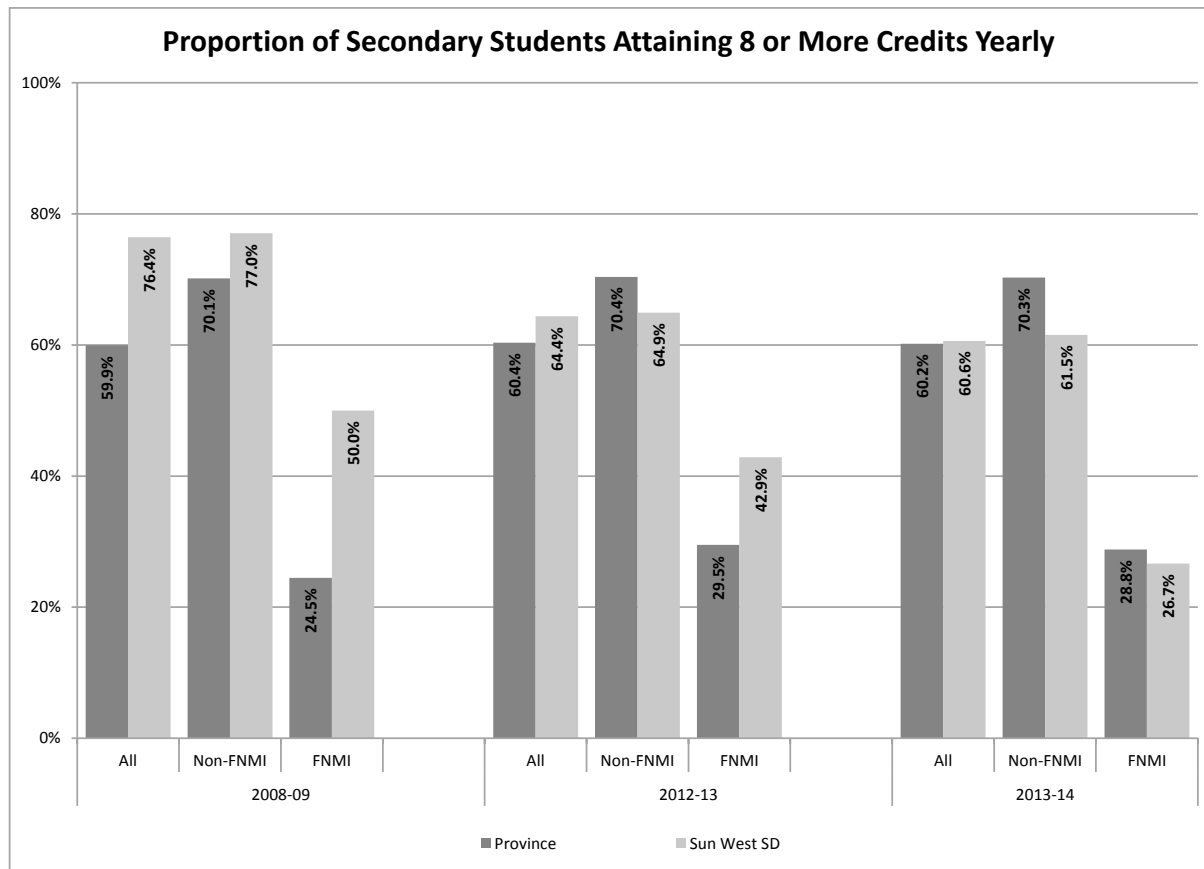
Source: Ministry of Education, 2014



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. The credit attainment rate of Sun West students over the past two years has been consistent with that of the province. Non-FNMI students' credit attainment rates are lower than the province. FNMI credit attainment rates are close to provincial norms even with a significant low number of students. Regardless of credit attainment of 8 or more per year, Sun West on-time graduation rates remain at or above the provincial norm. This may be due to students in grades 10 and 11 completing more than the required 8 credits per year.

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



Note:

Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly.

Results for populations of 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, 2014

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 Independent Education (IndEP) programs; 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 2013-14 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 2014, 62% of students in Sun West Independent Education (IndEP) programs completed their program plans for the year and 78% of credits were completed.

The Sun West DLC offers all core programming in grades K-12 and makes all of these courses available to all Sun West teachers to utilize in blended learning and differentiated instruction.



Facilities and Transportation

Facilities

- 41 schools located in 20 communities and 16 Hutterite Colonies. The average age of these schools is 53 years. The oldest school is 63 years old and the newest is 26 years old.
- The closure of Landis School was effective July 2014.
- A new Practical Applied Arts Centre was developed in the community of Outlook with a greatly expanded welding, carpentry and construction program.
- The Division head office is located in Rosetown and was fully renovated in 2007 and had a recent upgrade to the HVAC system as well as currently converting a cold storage building into conference/training center.
- Five bus garages are located in Kindersley, Biggar, Elrose, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.
- Maintenance shops serve four quadrants of the division and are located in Rosetown, Kindersley, Elrose and Bladworth.

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 2013-14

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

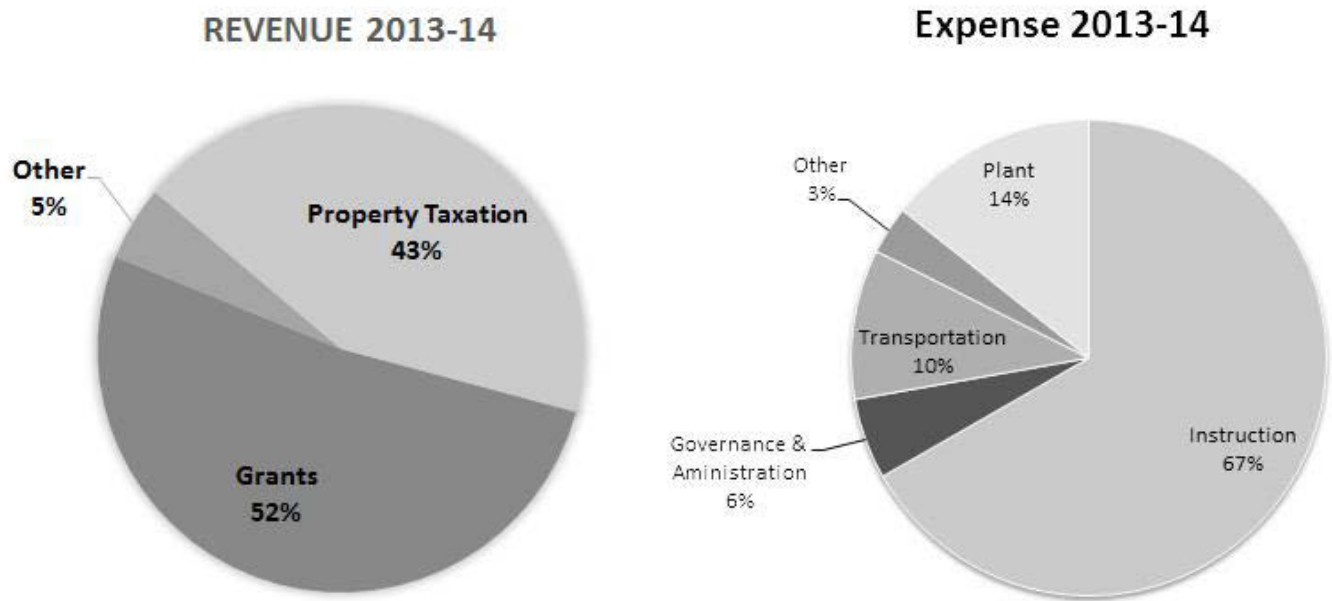
In 2013-14, as in previous years, Sun West School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, as well as resource materials and classroom supplies. The second largest expense was facilities including 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 2013-14.

Figure 11: Summary of Revenue and Expenses – 2013-14



Budget to Actual Expenditures and Variances

Figure 12 below summarizes Sun West School Division's main categories of revenues and expenditures in 2013-14.

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

		2014	2014	2013	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
		Budget	Actual	Actual			
REVENUES							
	Property Taxation	27,264,517	26,506,188	25,110,449	(758,329)	-3%	
	Grants	29,447,332	31,542,071	32,882,503	2,094,739	7%	1
	Tuition and Related Fees	211,005	245,444	153,495	34,439	16%	2
	School Generated Funds	1,775,000	1,646,300	1,585,270	(128,700)	-7%	3
	Complementary Services	302,470	324,475	320,064	22,005	7%	4
	External Services	-	-	-	-		
	Other	437,313	574,886	518,166	137,573	31%	5
Total Revenues		59,437,637	60,839,364	60,569,947	1,401,727	2%	
EXPENSES							
	Governance	465,410	608,749	389,900	143,339	31%	6
	Administration	2,520,339	2,779,290	2,270,334	258,951	10%	7
	Instruction	40,056,206	41,092,911	37,957,926	1,036,705	3%	
	Plant	7,894,678	8,835,709	8,252,318	941,031	12%	8
	Transportation	6,481,902	6,285,579	5,798,721	(196,323)	-3%	
	Tuition and Related Fees	51,410	90,125	-	38,715	75%	9
	School Generated Funds	1,775,000	1,616,749	1,560,363	(158,251)	-9%	10
	Complementary Services	323,210	274,994	267,754	(48,216)	-15%	11
	External Services	-	-	-	-		
	Other Expenses	1,500	18,255	(72,983)	16,755	1117%	12
Total Expenses		59,569,655	61,602,361	56,424,333	2,032,706	3%	
Surplus (Deficit) for the Year		(132,018)	(762,997)	4,145,614			

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

Note	Explanation
1	D'Arcy Relocatable Program Grant. Estimated grant expected for provincial collective bargaining agreement.
2	Increase in students provincially accessing courses through the Distance Learning Centre.
3	School generated funds that are raised at the school level and are looked after at the school level.
4	Pre-k additional grants received for pilot program and start-up program for Outlook Elementary.
5	Increase in interest earned.
6	Board members participated in Education and Certification program. Comprehensive System Review also completed with board approval Jan 21, 2014.
7	Salary compensation review completed with board approval Jan. 21, 2014. Also, accounting system upgrade.
8	Insurance Claims (OES gym roof, KCS gym floor), Health & Safety Projects, PAA Lab upgrades. Additional staff (maintenance assistants, electrician, plumber).
9	Regional College agreement implemented.
10	School generated funds that are raised at the school level and are looked after at the school level.
11	Salaries for pre-k programs less than anticipated.
12	Requirement for the inclusion of liability for contaminated sites. Work to be completed in 2014/15.

Appendix A: Management Report and Audited Financial Statements

[REDACTED]

Audited Financial Statements

[REDACTED]

Of the Sun West School Division No. 207

School Division No. 2070500

For the Period Ending: August 31, 2014

Ryan Smith
Chief Financial Officer

Rhonda Saathoff
Supervisor of Business

Close Perkins & Hauta
Auditor

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

[REDACTED]



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Canada • S0L 2V0
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1-866-375-2677 • www.sunwestsd.ca
General Inquiries: info@sunwestsd.ca

Management's Responsibility for the Financial Statements


The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

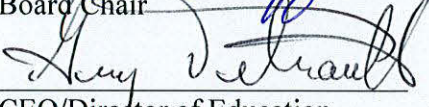
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

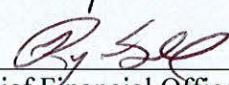
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

The external auditors, Close Perkins and 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 25, 2014

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 accompanying financial statements of Sun West School Division No. 207, which comprise the statement of financial position as at August 31, 2014, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2014, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Close Perkins & Hauta

KINDERSLEY, Saskatchewan

Chartered Accountants

November 25, 2014

Sun West School Division No. 207
Statement of Financial Position
as at August 31, 2014


	2014	2013
Financial Assets		
Cash and Cash Equivalents	15,452,080	20,579,591
Accounts Receivable (Note 8)	8,844,028	9,083,643
Portfolio Investments (Note 4)	77,648	95,203
Total Financial Assets	24,373,756	29,758,437
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	819,221	127,348
Liability for Employee Future Benefits (Note 6)	390,400	358,500
Deferred Revenue (Note 10)	48,594	73,548
Total Liabilities	1,258,215	559,396
Net Financial Assets	23,115,541	29,199,041
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	58,430,785	53,117,271
Inventory of Supplies for Consumption	306,579	301,723
Prepaid Expenses	211,917	209,784
Total Non-Financial Assets	58,949,281	53,628,778
Accumulated Surplus (Note 12)	82,064,822	82,827,819

Contingent Liabilities (Note 15)

Contractual Obligations and Commitments (Note 16)

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

Approved by the Board:

 Chairperson

 Chief Financial Officer

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
REVENUES	(Note 13)		
Property Taxation	27,264,517	26,506,188	25,110,449
Grants	29,447,332	31,542,071	32,882,503
Tuition and Related Fees	211,005	245,444	153,495
School Generated Funds	1,775,000	1,646,300	1,585,270
Complementary Services (Note 11)	302,470	324,475	320,064
Other	437,313	574,886	518,166
Total Revenues (Schedule A)	59,437,637	60,839,364	60,569,947
EXPENSES			
Governance	465,410	608,749	389,900
Administration	2,520,338	2,779,290	2,270,334
Instruction	40,056,207	41,092,911	37,957,926
Plant	7,894,677	8,835,710	8,252,318
Transportation	6,481,902	6,285,579	5,798,721
Tuition and Related Fees	51,410	90,125	-
School Generated Funds	1,775,000	1,616,748	1,560,363
Complementary Services (Note 11)	323,210	274,994	267,754
Other Expenses	1,500	18,255	(72,983)
Total Expenses (Schedule B)	59,569,654	61,602,361	56,424,333
Operating (Deficit) Surplus for the Year	(132,017)	(762,997)	4,145,614
Accumulated Surplus from Operations, Beginning of Year	82,827,819	82,827,819	78,682,206
Accumulated Surplus from Operations, End of Year	82,695,802	82,064,822	82,827,819

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, 2014

	2014 Budget (Note 13)	2014 Actual	2013 Actual
Net Financial Assets, Beginning of Year	29,199,041	29,199,041	27,390,271
Changes During the Year:			
Operating (Deficit) Surplus for the Year	(132,017)	(762,997)	4,145,614
Acquisition of Tangible Capital Assets (Schedule C)	(4,428,023)	(9,122,254)	(5,757,375)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	117,789	15,453
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(47,953)	(5,940)
Amortization of Tangible Capital Assets (Schedule C)	3,418,880	3,738,904	3,419,948
Net Acquisition of Inventory of Supplies	-	(4,856)	(18,290)
Net Change in Other Non-Financial Assets	-	(2,133)	9,360
Change in Net Financial Assets	(1,141,160)	(6,083,501)	1,808,770
Net Financial Assets, End of Year	28,057,881	23,115,541	29,199,041

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, 2014

	2014	2013
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(762,997)	4,145,614
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	3,690,951	3,414,008
Net Change in Non-Cash Operating Activities (Schedule E)	931,445	(1,269,404)
Cash Provided by Operating Activities	3,859,399	6,290,218
CAPITAL ACTIVITIES		
Cash (Used) to Acquire Tangible Capital Assets	(9,122,254)	(5,757,375)
Proceeds on Disposal of Tangible Capital Assets	117,789	15,453
Cash (Used) by Capital Activities	(9,004,465)	(5,741,922)
INVESTING ACTIVITIES		
Proceeds on Disposal Portfolio Investments	17,555	12,147
Cash Provided by Investing Activities	17,555	12,147
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(5,127,512)	560,443
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	20,579,591	20,019,148
CASH AND CASH EQUIVALENTS, END OF YEAR	15,452,080	20,579,591

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, 2014

	2014 Budget	2014 Actual	2013 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	26,900,755	26,150,666	25,395,054
Total Property Tax Revenue	26,900,755	26,150,666	25,395,054
Grants in Lieu of Taxes:			
Federal Government	146,525	122,211	116,123
Provincial Government	115,000	135,685	133,903
Other	50,000	41,699	61,878
Total Grants in Lieu of Taxes	311,525	299,595	311,904
Other Tax Revenues:			
House Trailer Fees	25,000	23,830	27,800
Total Other Tax Revenues	25,000	23,830	27,800
Additions to Levy:			
Penalties	27,237	114,637	113,052
Other	-	-	47,455
Total Additions to Levy	27,237	114,637	160,507
Deletions from Levy:			
Cancellations	-	(25,465)	(784,816)
Other Deletions	-	(57,075)	-
Total Deletions from Levy	-	(82,540)	(784,816)
Total Property Taxation Revenue	27,264,517	26,506,188	25,110,449
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	28,699,661	30,387,702	31,130,379
Other Ministry Grants	-	-	67,996
Total Ministry Grants	28,699,661	30,387,702	31,198,375
Other Provincial Grants	175,188	165,581	140,151
Federal Grants	-	-	30,300
Grants from Others	-	30,900	6,800
Total Operating Grants	28,874,849	30,584,183	31,375,626
Capital Grants			
Ministry of Education Capital Grants	572,483	942,888	1,442,877
Other Capital Grants	-	15,000	64,000
Total Capital Grants	572,483	957,888	1,506,877
Total Grants	29,447,332	31,542,071	32,882,503

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
Individuals and Other	7,500	17,694	7,500
Total Tuition Fees	7,500	17,694	7,500
Transportation Fees	3,505	-	3,505
Other Related Fees	200,000	227,750	142,490
Total Operating Tuition and Related Fees	211,005	245,444	153,495
Total Tuition and Related Fees Revenue	211,005	245,444	153,495
School Generated Funds Revenue			
Curricular:			
Student Fees	50,000	41,239	69,994
Total Curricular Fees	50,000	41,239	69,994
Non-Curricular Fees:			
Commercial Sales - Non-GST	335,000	409,427	392,514
Fundraising	800,000	515,011	546,772
Grants and Partnerships	40,000	25,377	8,596
Students Fees	220,000	203,718	183,738
Other	330,000	451,528	383,656
Total Non-Curricular Fees	1,725,000	1,605,061	1,515,276
Total School Generated Funds Revenue	1,775,000	1,646,300	1,585,270
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	259,170	324,375	301,564
Other Ministry Grants	43,300	-	18,500
Total Operating Grants	302,470	324,375	320,064
Fees and Other Revenue			
Other Revenue	-	100	-
Total Fees and Other Revenue	-	100	-
Total Complementary Services Revenue	302,470	324,475	320,064

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
<hr/>			
Other Revenue			
Miscellaneous Revenue	211,313	285,433	244,461
Sales & Rentals	26,000	13,675	13,696
Investments	200,000	227,825	254,069
Gain on Disposal of Capital Assets	-	47,953	5,940
Total Other Revenue	437,313	574,886	518,166
<hr/>			
TOTAL REVENUE FOR THE YEAR	59,437,637	60,839,364	60,569,947
<hr/>			

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Governance Expense			
Board Members Expense	133,740	133,414	131,584
Professional Development- Board Members	78,300	170,958	82,717
Advisory Committees	76,000	71,360	48,063
Elections	10,000	458	10,960
Other Governance Expenses	167,370	232,559	116,576
Total Governance Expense	465,410	608,749	389,900
Administration Expense			
Salaries	1,929,817	2,095,059	1,703,107
Benefits	204,629	236,151	198,895
Supplies & Services	123,890	155,123	99,304
Non-Capital Furniture & Equipment	25,000	7,616	8,990
Building Operating Expenses	42,000	34,613	46,556
Communications	42,748	49,718	43,232
Travel	69,000	82,922	78,381
Professional Development	53,000	75,421	56,797
Amortization of Tangible Capital Assets	30,254	42,667	35,071
Total Administration Expense	2,520,338	2,779,290	2,270,334
Instruction Expense			
Instructional (Teacher Contract) Salaries	27,614,582	28,349,209	27,098,673
Instructional (Teacher Contract) Benefits	1,317,171	1,441,704	1,343,854
Program Support (Non-Teacher Contract) Salaries	5,126,117	5,521,537	4,859,150
Program Support (Non-Teacher Contract) Benefits	1,030,101	1,052,137	932,213
Instructional Aids	1,530,048	1,298,006	916,376
Supplies & Services	807,099	1,043,302	748,381
Non-Capital Furniture & Equipment	650,502	375,346	383,681
Communications	168,878	150,450	167,708
Travel	553,676	388,562	368,598
Professional Development	295,850	286,485	166,458
Student Related Expense	142,467	154,006	114,667
Amortization of Tangible Capital Assets	819,716	1,032,167	858,167
Total Instruction Expense	40,056,207	41,092,911	37,957,926

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Plant Operation & Maintenance Expense			
Salaries	2,332,635	2,440,290	2,232,375
Benefits	427,920	437,981	409,155
Supplies & Services	31,000	17,580	7,784
Non-Capital Furniture & Equipment	58,000	56,039	49,088
Building Operating Expenses	3,080,094	3,789,094	3,583,218
Communications	11,700	12,579	6,741
Travel	52,500	67,802	54,558
Professional Development	7,500	5,799	1,048
Amortization of Tangible Capital Assets	1,893,328	2,008,546	1,908,351
Total Plant Operation & Maintenance Expense	7,894,677	8,835,710	8,252,318
Student Transportation Expense			
Salaries	2,677,455	2,793,890	2,598,934
Benefits	560,606	552,923	510,259
Supplies & Services	1,515,782	1,417,918	1,318,902
Non-Capital Furniture & Equipment	646,520	539,847	478,188
Building Operating Expenses	79,300	78,701	68,667
Communications	21,022	26,543	13,352
Travel	72,000	27,526	35,013
Professional Development	9,000	8,428	9,339
Contracted Transportation	224,635	184,279	147,707
Amortization of Tangible Capital Assets	675,582	655,524	618,360
Total Student Transportation Expense	6,481,902	6,285,579	5,798,721
Tuition and Related Fees Expense			
Tuition Fees	44,410	90,125	-
Transportation Fees	7,000	-	-
Total Tuition and Related Fees Expense	51,410	90,125	-
School Generated Funds Expense			
Supplies & Services	26,000	14,686	18,758
Cost of Sales	400,000	408,241	400,098
Non-Capital Furniture & Equipment	11,000	15,625	32,741
School Fund Expenses	1,338,000	1,178,196	1,108,766
Total School Generated Funds Expense	1,775,000	1,616,748	1,560,363

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	230,737	205,562	200,775
Program Support (Non-Teacher Contract) Salaries & Benefits	55,000	45,954	37,250
Transportation Salaries & Benefits	20,000	19,166	18,438
Instructional Aids	6,000	3,231	6,380
Supplies & Services	2,500	-	612
Non-Capital Furniture & Equipment	-	-	72
Travel	500	844	1,641
Professional Development (Non-Salary Costs)	2,473	-	1,211
Student Related Expenses	-	207	54
Contracted Transportation & Allowances	6,000	30	1,321
Total Complementary Services Expense	323,210	274,994	267,754
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	1,500	894	898
Total Interest and Bank Charges	1,500	894	898
Contaminated Sites	-	57,777	-
Provision for Uncollectable Taxes	-	(40,416)	(73,881)
Total Other Expense	1,500	18,255	(72,983)
TOTAL EXPENSES FOR THE YEAR	59,569,654	61,602,361	56,424,333

Sun West School Division No. 207

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2014

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Assets Under Construction	2014	2013
<i>Tangible Capital Assets - at Cost:</i>												
Opening Balance as of September 1	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	102,782,452
Additions/Purchases	-	257,186	445,189	139,802	977,710	105,808	1,321,435	1,070,516	66,850	4,737,759	9,122,254	5,757,375
Disposals	(2,610)	-	-	(13,981)	(449,144)	(45,703)	-	-	-	-	(511,438)	(633,218)
Write-Downs	-	-	-	-	-	-	(1,293,447)	(24,520)	-	-	(1,317,967)	(646,692)
Transfers to (from)	-	-	4,076,493	-	-	-	-	-	-	(4,076,493)	-	-
Closing Balance as of August 31	1,021,624	3,351,734	86,306,805	1,032,590	11,118,712	584,397	5,225,113	3,307,140	419,222	2,185,430	114,552,766	107,259,917

Tangible Capital Assets - Amortization:

Opening Balance as of September 1	-	2,858,519	39,745,069	582,607	6,591,387	395,965	2,829,468	918,799	220,833	-	54,142,646	51,993,095
Amortization of the Period	-	64,194	1,726,942	43,727	601,307	57,077	517,595	644,256	83,806	-	3,738,904	3,419,948
Disposals	-	-	-	(13,169)	(382,731)	(45,703)	-	-	-	-	(441,602)	(623,705)
Write-Downs	-	-	-	-	-	-	(1,293,447)	(24,520)	-	-	(1,317,967)	(646,692)
Closing Balance as of August 31	N/A	2,922,713	41,472,011	613,165	6,809,963	407,339	2,053,616	1,538,535	304,639	N/A	56,121,981	54,142,646

Net Book Value:

Opening Balance as of September 1	1,024,234	236,030	42,040,055	324,162	3,998,759	128,327	2,367,657	1,342,345	131,539	1,524,164	53,117,271	50,789,357
Closing Balance as of August 31	1,021,624	429,021	44,834,795	419,424	4,308,748	177,058	3,171,497	1,768,605	114,583	2,185,430	58,430,785	53,117,271
Change in Net Book Value	(2,610)	192,992	2,794,740	95,262	309,989	48,731	803,840	426,260	(16,956)	661,266	5,313,514	2,327,914

Disposals:

Historical Cost	2,610	-	-	13,981	449,144	45,703	-	-	-	-	511,438	633,218
Accumulated Amortization	-	-	-	13,169	382,731	45,703	-	-	-	-	441,602	623,705
Net Cost	2,610	-	-	812	66,413	-	-	-	-	-	69,836	9,513
Price of Sale	6,638	-	-	-	103,551	7,600	-	-	-	-	117,789	15,453
Gain/loss on Disposal	4,028	-	-	(812)	37,138	7,600	-	-	-	-	47,953	5,940

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2014

	2014	2013
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	3,738,904	3,419,948
Net (Gain) on Disposal of Tangible Capital Assets	(47,953)	(5,940)
Total Non-Cash Items Included in Surplus	3,690,951	3,414,008

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2014

	2014	2013
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	239,615	(778,338)
(Decrease) in Provincial Grant Overpayment	-	(581,518)
Increase In Accounts Payable and Accrued Liabilities	691,873	67,895
Increase in Liability for Employee Future Benefits	31,900	12,400
(Decrease) Increase in Deferred Revenue	(24,954)	19,087
(Increase) in Inventory of Supplies for Consumption	(4,856)	(18,290)
(Increase) Decrease in Prepaid Expenses	(2,133)	9,360
Total Net Change in Non-Cash Operating Activities	931,445	(1,269,404)

Note - 1

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

1. AUTHORITY AND PURPOSE

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 17 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.

d) Measurement Uncertainty and the Use of Estimates

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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$ 390,400 (2013 - \$ 358,500) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 26,506,188 (2013 - \$ 25,110,449) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$ 649,797 (2013 - \$ 690,213) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$ 57,777 because the actual remediation expense may differ from the valuation estimates.
- 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 cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, and accrued liabilities.

All 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 and accumulated surplus.

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

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

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

Portfolio Investments consist of GIC's, 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 and land improvements, 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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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

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

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include Canadian Student Leadership Conference expenses, Insurance premiums, Workers Compensation premiums, and Kenaston Community Recreation Board for rental.

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 year.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
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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. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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

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 Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with 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 recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

SUN WEST SCHOOL DIVISION NO. 207
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The school division's sources of revenues include the following:

i) Government Transfers (Grants):

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

ii) Property Taxation:

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

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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 it does not have financial instruments that give rise to remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$20,000,000 that bears interest at (RBC Bank prime rate minus 0.60% per annum). This line of credit is authorized by a borrowing resolution by the board of education. This line of credit was approved by the Minister of Education on February 21, 2013. The balance drawn on the line of credit at August 31, 2014 was nil. (August 31, 2013 - nil).

4. PORTFOLIO INVESTMENTS

Portfolio investments comprised of the following: Guaranteed investment certificates that range from .8% to 1.3% interest rates and will be maturing October 2014, May and June 2015.

	2014	2013
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 33,906	\$ 52,036
Canada Savings Bonds	-	100
Co-op Equity	43,742	43,067
Total portfolio investments reported at cost and amortized cost	77,648	95,203
Total portfolio investments	\$ 77,648	\$ 95,203

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 375,732	\$ 233,017	\$ -	\$ 465,410	\$ 608,749	\$ 389,900
Administration	2,331,210	405,413	42,667	2,520,338	2,779,290	2,270,334
Instruction	36,364,588	3,696,156	1,032,167	40,056,207	41,092,911	37,957,926
Plant	2,878,271	3,948,893	2,008,546	7,894,677	8,835,710	8,252,318
Transportation	3,346,813	2,283,242	655,524	6,481,902	6,285,579	5,798,721
Tuition and Related Fees	-	90,125	-	51,410	90,125	-
School Generated Funds	-	1,616,748	-	1,775,000	1,616,748	1,560,363
Complementary Services	251,517	23,477	-	323,210	274,994	267,754
Other	-	18,255	-	1,500	18,255	(72,983)
TOTAL	\$45,548,131	\$12,315,326	\$ 3,738,904	\$ 59,569,654	\$61,602,361	\$56,424,333

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulated non-vested sick leave. Significant assumptions include discount rate, inflation, productivity, merit, promotion, mortality, withdrawal, and retirement. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Mornau Shepell, a firm of consulting actuaries, performed an actuarial valuation as at August 31, 2012 and extrapolated it to August 31, 2014.

Details of the employee future benefits are as follows:

	2014	2013
	Aug/31/2014	Aug/31/2013
Actuarial extrapolation date		
Long-term assumptions used:		
Salary escalation rate	3.25%	3.25%
Discount rate	2.80%	3.50%
Inflation rate	2.25%	2.25%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2014	2013
Accrued Benefit Obligation - beginning of year	\$ 385,300	\$ 414,000
Current period benefit cost	34,300	37,400
Interest cost	14,300	11,600
Benefit payments	(19,600)	(42,100)
Actuarial losses / (gains)	32,700	(35,600)
Accrued Benefit Obligation - end of year	447,000	385,300
Unamortized Net Actuarial Losses	(56,600)	(26,800)
Liability for Employee Future Benefits	\$ 390,400	\$ 358,500

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 34,300	\$ 37,400
Amortization of net actuarial gain / loss	2,900	5,500
Benefit cost	37,200	42,900
Interest cost on unfunded employee future benefits obligation	14,300	11,600
Total Employee Future Benefits Expense	\$ 51,500	\$ 54,500

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	444	27	471	483
Member contribution rate (percentage of salary)	7.8% & 11.3%	6.05% & 7.85%	6.05%-11.3%	6.05%-10%
Member contributions for the year	\$ 2,276,220	\$ 57,956	\$ 2,334,176	\$ 2,272,068

- 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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

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:

	2014	2013
Number of active School Division members	498	464
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 907,711	\$ 782,019
School Division contributions for the year	\$ 907,711	\$ 782,019
Actuarial valuation date	Dec-31-2013	Dec-31-2012 (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (in thousands)	\$ 186,314	\$ 140,648

8. 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:

	2014			2013		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 8,310,957	\$ 649,797	\$ 7,661,160	\$ 9,039,824	\$ 690,213	\$ 8,349,611
Provincial Grants Receivable	646,090	-	646,090	448,427	-	448,427
Other Receivables	536,777	-	536,777	285,604	-	285,604
Total Accounts Receivable	\$ 9,493,825	\$ 649,797	\$ 8,844,028	\$ 9,773,855	\$ 690,213	\$ 9,083,643

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued Salaries and Benefits	\$ 437,828	\$ 2,057
Supplier Payments	323,616	117,947
Liability for Contaminated Sites	57,777	-
Minister of Finance PST	-	7,344
Total Accounts Payable and Accrued Liabilities	\$ 819,221	\$ 127,348

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2014

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
Other deferred revenue:				
Non Capital - Other	73,548	1,164	26,118	48,594
Total other deferred revenue	73,548	1,164	26,118	48,594
Total Deferred Revenue	\$ 73,548	\$ 1,164	\$ 26,118	\$ 48,594

11. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2014	2013
Revenue:			
Operating Grants	\$ 324,375	\$ 324,375	\$ 320,064
Fees and Other Revenue	100	100	-
Total Revenue	324,475	324,475	320,064
Expenses:			
Salaries & Benefits	270,682	270,682	256,463
Instructional Aids	3,231	3,231	6,380
Supplies and Services	-	-	612
Non-Capital Equipment	-	-	72
Travel	844	844	1,641
Professional Development (Non-Salary Costs)	-	-	1,211
Student Related Expenses	207	207	54
Contacted Transportation & Allowances	30	30	1,321
Total Expenses	274,993	274,993	267,754
Excess of Revenue over Expenses	\$ 49,482	\$ 49,482	\$ 52,310

12. ACCUMULATED SURPLUS

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

SUN WEST SCHOOL DIVISION NO. 207
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Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purpose of school generated funds, teacher's professional development reserve, school budget carryovers, and capital projects. These internally restricted amounts are included in the accumulated surplus from operations presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus from operations are as follows:

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 53,117,271	\$ 9,122,254	\$ 3,808,740	\$ 58,430,785
	53,117,271	9,122,254	3,808,740	58,430,785
S.286 pre-April 2009 capital reserves (1)	1,356,374	-	1,223,841	132,533
PMR maintenance project allocations (2)	572,483	731,638	572,483	731,638
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,585,332	-	-	1,585,332
	1,585,332	-	-	1,585,332
Other:				
School generated funds	646,896	29,552	-	676,448
Teacher professional development reserve	172,569	-	29,879	142,690
School budget carryovers	160,118	-	1,339	158,779
	979,583	29,552	31,218	977,917
Unrestricted Surplus	25,216,777	-	5,010,161	20,206,617
Total Accumulated Surplus from Operations	\$ 82,827,819	\$ 9,883,444	\$ 10,646,443	\$ 82,064,822

- (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 approves certain amounts of the accumulated surplus to be designated for such things as school generated funds, decentralized school budgets, and teacher professional development.

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As at August 31, 2014

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 28, 2013 and the Minister of Education on August 23, 2013.

14. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, 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.

	2014	2013
Revenues:		
Ministry of Education	\$ 31,654,965	\$ 32,942,826
SGI	124,026	140,150
School Divisions	189,000	110,000
	\$ 31,967,991	\$ 33,192,976
Expenses:		
Saskatchewan Power Corporation	\$ 797,774	\$ 742,101
Saskatchewan Telecommunications	142,292	323,450
SaskEnergy Incorporated	535,858	747,647
Workers' Compensation Board	109,884	42,364
Municipal Employees Pension Plan	907,711	782,019
Other	247,502	125,993
	\$ 2,741,020	\$ 2,763,574
Accounts Receivable:		
Ministry of Education	\$ 646,090	\$ 448,427
	\$ 646,090	\$ 448,427
Prepaid Expenses:		
Workers' Compensation Board	\$ 57,750	\$ 52,800
	\$ 57,750	\$ 52,800
Accounts Payable and Accrued Liabilities:		
Ministry of Finance	\$ -	\$ 7,344
	\$ -	\$ 7,344

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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.

15. CONTINGENT LIABILITIES

Litigations:

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 amount is determinable.

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. 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 the settlement, if any, will be charged to expenses in the year in which the amount is determinable.

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Construction contract for Kindersley Composite School Sery in the amount of \$296,829 over 2 years
- Construction contract for the Westberry boiler in the amount of \$207,100 over 2 years
- Construction contract for Outlook Elementary School for the replacement of the roof the amount of the contract is still being negotiated over 2 years
- Construction contract for the Division Conference Centre in the amount of \$931,896 over 2 years
- Construction contract for the Outlook High School Home Economics Lab in the amount of \$835,900 over 2 years
- Construction contract for the Outlook Elementary School for Air Quality in the amount of \$1,002,353 over 2 years
- Construction contract for the Rosetown Central High School Air Quality in the amount of \$98,584 over 2 years
- Construction contract for Westcliffe School roof in the amount of \$403,992 over 2 years
- Construction contract for Elrose School roof in the amount of \$449,627 over 2 years

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Operating lease obligations, as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2015	\$ 124,135	\$ 124,135
2016	103,555	103,555
2017	83,677	83,677
2018	5,179	5,179
	\$ 316,546	\$ 316,546
Total Lease Obligations	\$ 316,546	\$ 316,546

17. ACCOUNTING CHANGES

PS 3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

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

This change has been applied prospectively as the effect of the new accounting policy is not reasonably determinable for the cumulative effect of the change or for individual prior periods. Consequently, prior year comparatives have not been restated to reflect this new accounting policy and comparisons between the current and prior fiscal years may not be meaningful.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to be obligated to incur such costs. The liability estimate includes costs

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that are directly attributable to the remediation activities, and reflects the costs required to bring the site up to the current environmental standard for its use prior to contamination. The liability is recorded net of any expected recoveries.

The school division recognized an estimated liability of \$ 57,777 (2013 \$NIL) for remediation for Marengo and Bladworth using a quote from the company that will be performing the removal and the decontamination of the soil. The nature of the liability is contamination from old fuel tanks.

18. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation

19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. Other receivables are minimal and relate largely to school generated funds. All accounts are settled on a monthly basis and as such, aging of accounts receivable rarely occurs. The credit risk related to other receivables are considered to be minimal. Management reviews accounts receivables 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, 2014	
	Within 6 months	6 months to 1 year
Accounts payable and accrued liabilities	245,045	574,176
Total	\$ 245,045	\$ 574,176

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iii) Market Risk

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

iv) 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 nil balance outstanding on this credit facility as of August 31, 2014 and August 31, 2013.

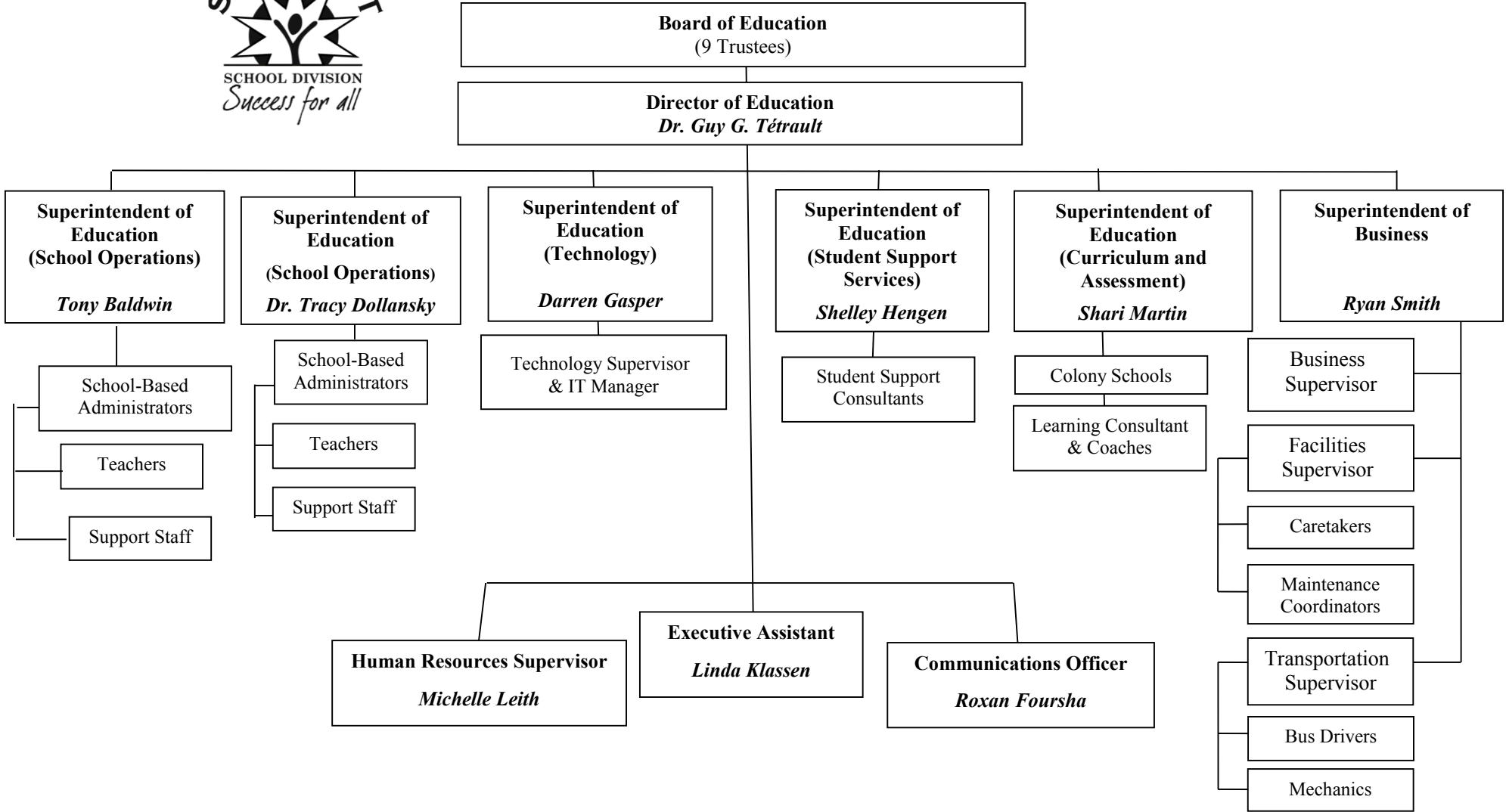
The school division minimizes these risks by

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

v) 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, 2014 or August 31, 2013.

Appendix B: Organizational Chart at August 31, 2013



Appendix C: School List

There are 40 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 (Closed July 2, 2014)	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 – 2013-14

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

Name	Remuneration	Travel	Professional Development**	Total
*Itterman, Karen	\$11,625	\$2,456	\$11,487	\$25,568
Bailey, Connie	\$6,812	\$1,124	\$5,003	\$12,940
Collins, John	\$15,312	\$5,888	\$8,126	\$29,327
Cowell, Barb	\$4,187	\$51	\$2,948	\$7,188
Dewey, Robert	\$11,250	\$4,432	\$4,508	\$20,191
Griffith, Ruth	\$10,250	\$1,049	\$11,121	\$22,420
Irwin, Margaret	\$9,562	\$3,297	\$5,451	\$18,311
Morrow, Cathy	\$13,700	\$2,098	\$11,556	\$27,355
Sander, Scott	\$9,000	\$3,799	\$9,688	\$22,487
* Board Chair				
** Professional development includes education, training and conferences.				

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Sun West School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

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, business and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Personal Services

List names and amount received of individuals who received a total of \$50,000 or more in 2013-14. This list is available upon request from Roxan Foursha, Communications Officer at the Sun West School Division Office. Please contact 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 2013-14.

2 Web Design Inc	\$ 75,492	Midwest Tire & Battery Ltd.	53,666
Acklands-Grainger Inc.	398,665	Millsap Fuel Distributors Ltd.	146,270
Acron Roofing Systems Inc.	150,898	Modus Structures Inc.	183,741
Apple Canada Inc	136,570	Netlink Computer Inc.	92,725
Bazil Facca Trucking Ltd.	245,410	Nichols Interiors Ltd.	93,935
Bee-J's Office Plus	116,820	Open Door Technology Inc.	70,625
Bighorn Construction 2005 Ltd.	265,245	Pattison Mgm Architectural	365,117
Blue Imp	59,010	Pearson Canada Inc. T46254	379,628
Caliber Sport Systems	86,793	Pinnacle Distribution Inc.	215,384
Canon Canada Inc.	108,944	Plainsman Hvac-R Ltd	262,663
Castle Rock Contracting Ltd.	134,831	Preus Electric Ltd.	196,190
CDW Canada Inc.	556,184	Rack Petroleum Ltd	138,728
Centaur Products Inc.	159,122	Rbc Royal Bank	208,315
Central Plains Co-op	55,055	Receiver General For Canada	2,186,633
Century Roofing & Sheet Metal	89,677	Renpro	159,410
Clark Roofing	1,234,708	Robb Kullman Engineering Llp	54,732
Colored Shale Products Inc.	102,169	Roof Management & Inspection	215,100
Cypress Sales Partnership	94,732	Rysavy, Dave	56,170
De Lage Landen Financial	100,955	Sally Beauty Supply	50,218
Ditson, Barry	61,221	Sask. Energy	535,858
Eecol Electric Corp.	50,576	Sask. Power	797,774
Federated Co-Operatives	928,427	Sask. Telecommunication	142,292
Flynn Canada Ltd.	773,844	Saskatchewan Workers' Compensation	109,884
Gabriel Construction Ltd.	608,722	SGI	124,026
Great Plains College	91,090	Sharp's Audio-Visual Ltd.	92,303
Great Western Saw Ltd.	220,552	Softchoice Lp	317,407
Hall, Stephen	99,972	Spectrum Sound Systems	59,528
HBI Office Plus Inc	63,136	Sportfactor Inc.	65,274
Impact Energy Services	116,001	SSBA Employee Benefits Plan	472,039
Insight Canada Inc.	188,917	Supreme Office Products	61,588
J & K Building Supplies	56,241	The Driving Force	91,979
Kap's Construction Ltd.	526,499	The Surveillance Shop	69,544
Linde Canada	72,159	Tigchelaar, Hans	89,994
Luk Plumbing & Heating Ltd.	459,012	Toshiba Business Solutions	75,353
Marsh Canada Limited	359,085	Trade West Equipment Ltd.	96,745
Maxim Truck & Trailer	158,819	University Of Saskatchewan	129,149
MEPP	907,711	VCM Construction Ltd.	376,771
		Western Canada Ic Bus Inc.	1,009,841

Other Expenditures

List names and amount received of other payees where payments totaled \$50,000 or more in 2013-14.

CUPE 4802	\$ 143,107
MEPP	991,625
Receiver General For Canada	9,263,503
Sask Teacher's Federation	3,050,357
Sun West Teachers Association	55,770
Teachers' Superannuation Com	57,821
Teachers' Superannuation Fund	57,956

Appendix E: Infrastructure Projects – 2013-14

School	Project	Details	2013-14 Cost
Outlook IndEP and PAA labs	Renovation	Convert metal buildings into IndEP School, welding shop, carpentry/construction shops	\$1,470,000 over two budget years
Eaton School Roof	Roofing/Fall arrest	Replace complete roof and install fall arrest anchors and rooftop platforms	\$606,500
D'Arcy School	Addition	Purchase and install Relocatable classroom and connecting hall	\$445,000
Elrose School	Structural	Under pin foundation with 60 screw piles	\$574,000
Division Office	HVAC	Remove old boilers and HVAC and upgrade with condensing boiler and zone efficient HVAC	\$122,500

Source: Rob Minion, Supervisor of Facilities, Sun West School Division