



Sun West School Division #207

Annual Report

2018 - 19

Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	7
Strategic Direction and Reporting	11
Demographics	37
Infrastructure and Transportation.....	39
Financial Overview	41
Appendix A – Payee List	43
Appendix B – Management Report and Audited Financial Statements	45

School Division Contact Information



Sun West School Division #207
501 1st Street West
Box 700, Rosetown SK S0L 2V0
Phone: 1 (306) 882-2677
Toll-free: 1 (866) 375-2677
Fax: 1 (306) 882-3366
Website: www.sunwestsd.ca
E-mail: info@sunwestsd.ca

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

Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.
Minister of Education

Dear Minister Wyant:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Sun West School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Karen Itterman
Board Chairperson
Sun West School Division #207

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2018 to August 31, 2019. This annual report provides a snapshot of Sun West School Division, its governance structures, students, staff, programs and facilities. It also offers information on the division's strategic planning priorities. In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a report endorsing the financial overview and audited financial statements, and includes appendices such as the audited financial statements and payee list. Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Governance

The Board of Education

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

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

The current Board of Education will serve a four-year term. Board of Education members at August 31, 2019 are:

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

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 23 non-colony schools in Sun West School Division where a legislative requirement for an SCC exists. The 17 Hutterite Colony Schools and the Sun West Distance Learning Centre do not have SCCs. In 2018-19, each of the 23 School Community Councils had the required elected and appointed members, including student representation for high school SCCs. Ongoing recruitment is encouraged and practiced through social media, school communication and special events. Members often serve multiple terms.

The core mandate of SCCs is to facilitate the engagement of parents and community members in improving student achievement and well-being. SCCs are invited to join school staff to review data and plan for school improvement during staff planning days in June and August. In 2018-19 SCCs played an active role in planning and supporting activities directly related to enhancing family and community engagement, such as literacy evenings for families, informational sessions for parents, welcoming new families to the school community, family photo projects, community expert fairs and 'meet the family' events.

Throughout the year, several opportunities were provided to SCCs for orientation, training and development. In January, members of the Sun West Senior Executive Leadership Team, members of the Sun West School Division Board of Education and 18 Sun West School Community Council Chairs met for the annual Chairperson Meeting. Discussions and activities were centered on the SCC's role in family and community engagement, a parent video developed to create a better understanding of personalized learning and the Sun West Resource Bank. Networking and family and community engagement planning time was also provided.

In March, The Board of Education conducted a live broadcast out to its 23 SCCs in their schools. Staff, parents and community members were invited to attend the public meeting. SCC Chairs co-led the meeting that addressed the Personalized electronically Blended Learning (PeBL) Continuum of Learning Video for Parents, the Sun West Resource Bank, and the gathering of feedback for The Province of Saskatchewan's Vision 2020 – 2030.

A workshop in May offered additional professional development and networking opportunities for SCC members. Feedback from SCCs was collected throughout the year and was used to determine the sessions offered at the workshop. Sessions topics included: the role and responsibilities of SCCs; PeBL in the classroom and how parents can connect at home; self-regulated learning; parent strategies for home reading; what parents need to know about assessment; the Sun West DLC; and, a tour through the Sun West Resource Bank. A highlight of the evening was a large group session where members could network and share ideas and best practice.

In 2018-19, SCCs and school staff were given the opportunity to work collaboratively at the local level. Through a facilitated workshop designed to explore the meaning of authentic parent and community engagement, SCCs and staff members worked together to create a vision of engagement for their school community and generate a collection of parent and community

engagement activities. Activities were based on the following pillars: welcoming all families into the school community; communicating effectively; supporting student success; speaking up for every child, sharing power, and collaborating with the community. Workshops were conducted throughout the year.

In 2018-19, the Board provided a grant of \$1,972 to each School Community Council for operational purposes. The total amount spent on SCCs during the 2018-19 year was \$46,353.

Sun West School Division uses a SCC survey at Annual General Meetings to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-11 through 2018-19.

School Division Profile

Sun West School Division is a rural school division with 42 schools located in 19 communities, including 18 Hutterite colonies. Matador Colony School opened January 16, 2019.

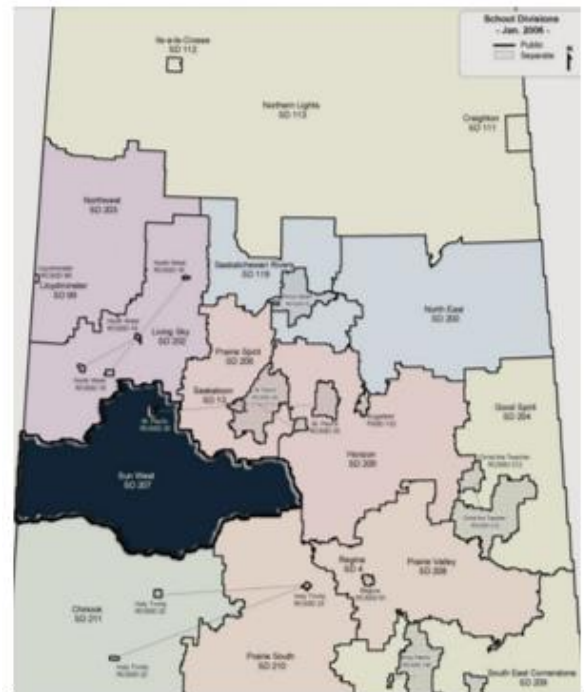
There are four communities that have more than one school and School Community Council. The division is located in West Central Saskatchewan and encompasses 31,220 square kilometres. It spans a geographic area from Beechy and Kyle in the south, and Biggar in the north, Davidson and Kenaston in the east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

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

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

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

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



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

Division Philosophical Foundation

Division Vision Statement

Success for all

Division Mission Statement

Learning Together

Division Guiding Values

Respect

Accountability

Cooperation

Lifelong learning

Leadership

Community Partnerships and Sun West Innovation

The Board of Education continued its Public Meeting process to increase parent and community involvement. The Board conducts a live broadcast of its Public Meeting out to its 23 non-colony schools. Each school holds its SCC's Public Meeting on that same evening inviting staff, parents and community members to attend. An electronic 'back channel' process is used to encourage live feedback and questions from the 23 school sites. Each community hosted a discussion regarding the Sun West Continuum of Learning Parent video and previewed the recently launched Parent Connection Hub in the Sun West Resource Bank. The Board and senior administration then answer questions as they are submitted which are simultaneously broadcast back to all 23 sites. The use of such technology increases participation in our Public Meetings.

Sun West continues to develop partnerships for the benefit of our students. During the 2018-19 school year, this included an expansion of our partnership with the Western Equipment Dealers Association (WEDA) to develop a 30 level course in Agricultural Equipment Technician (AET). This partnership also includes Saskatchewan Polytechnic, as their role includes the offering of a two-day 'boot camp' for students to explore their campus, learn about their AET program at the post-secondary level and to shadow third and fourth year apprenticeship students. Future plans are in place for an expansion into a Parts Management Technician program, and a Precision Agriculture Technician program.

In addition to the partnership above, Sun West has established a partnership with Agriculture in the Classroom Canada (AITC) to support the inclusion of agriculture education within the curriculum. This partnership involves the secondment of a Sun West teacher to support the development of AITC programs and the development of an agriculture matrix for curriculums across the country. Agriculture education is an area of interest for a number of Sun West teachers, and this partnership helps to develop resources to support those classroom teachers. In addition, AITC has also been willing to share all of their resources on the Sun West Resource Bank.

In 2018-19, Sun West also developed a partnership with Great Plains Community College in our Class 4 Power Engineering program. Great Plains has shifted their programs to align with our high school program, so that students can directly enter the Third Class program at Great Plains upon the completion of our Fourth Class program. Great Plains also provides significant scholarship funds to support those students through local industry support.

Sun West has also established a partnership with the Ministry of Corrections and Policing to deliver an Adult 12 program to inmates within the Corrections facilities. Sun West developed the program in both an online and paper based format that can be accessed within individual cells or within classrooms that are supported by Corrections personnel. This partnership has been very well received by Corrections staff and has had some excellent initial success as we have helped triple the credit attainment within the women's institution at Pine Grove. The men's facility in Prince Albert has also seen their first high school credits being attained, and the pilot year with them saw 12 inmates obtain their high school diploma. This has not happened before within the men's institution. The Ministry of Corrections has noted that each graduate results in a significant savings to the province in the long term based on previous research. This program looks very promising to benefit an at-risk population.

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 42 schools of the division.

In order to better meet the unique needs of students in Grades K-12, Sun West is continuing down the path of personalized learning through the PeBL philosophy, or Personalized electronically Blended Learning. In the past, 'differentiation', and teacher led learning was practiced by educators and this differentiation is now shifting towards a student-led approach, all the while being intensified through the use of technology. By using technology as a tool to support learning, teachers are able to use this method to offer more control of learning to individual students within their regular classrooms. In addition, the PeBL philosophy details the gradual and deliberate transfer of responsibility between educator and student. This means that students are gradually taking more ownership of the planning, instruction and assessment of their learning. All of this work is done in conjunction with their teachers, parents and community. The student, when ready, has more control over time, place, path, and/or pace.

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

PeBL Mentors are not only integrated into the fabric of their own school culture, but also in the PeBL Mentor team(s) where they develop supports and resources for the entire division on this journey. One such support is the development of the Sun West Resource Bank which was launched in October 2018. This massive resource bank contains a multitude of supports for educators, students, parents and the global community. The Resource Bank currently houses over 17,500 resources and grows as users from around the world contribute. It is very much in line with our PeBL philosophy and is geared towards supporting all of our learners and their mentors. Throughout the advancement of the PeBL philosophy, teachers continue to play an integral role in working with students to manage the learning environment, lead instruction and guide students to take ownership of their learning.

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

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

- Independent Education 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
- Agriculture technology programming
- Mental Wellness Course

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Addictions Counsellor
- Data and Assessment Consultant
- Learning Consultant
- Educational Psychologists
- Colony School PeBL Mentor
- Career Guidance Counsellors/Career Work Experience Consultant
- Student Support Services Consultants
- Speech and Language Pathologists
- Student Counsellors
- Technology Coaches
- Occupational/Physical Therapists
- Instructional Design Consultant
- PeBL Mentors in each school

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>Sun West School Division goals for 2018-19 for Reading, Writing and Math at Grade Level focussed mainly on writing as a priority, and had opportunity to view and work with draft versions of the provincial math rubrics. Work also continues in the area of Reading through teachers exploring the use of PeBL and personalizing the learning programs for students to identify gaps and areas of need/strength of students and plan a classroom environment to address the student needs.</p> <p>The goals for the year included:</p> <ul style="list-style-type: none"> • Continued use of the provincial writing rubrics and continuums with teachers in Grades K-12, with specific focus on supports for Grades 4, 7 and 9 teachers. • All students in Grades 4, 7 and 9 will be assessed with the provincial writing rubric and the information derived from the rubrics be used to inform instruction and the setting of school goals. • All students in Grades 1-5 will be assessed in Sun West using the Developmental Reading Assessment to inform classroom instruction including individualized goals every January and every June. • Professional Learning for teachers regarding reading and writing, developing K-12 alignment plans, and effective Tier 1, 2 and 3 planning, instruction and assessments using the <i>Transfer of Responsibility</i> model. • Continue to introduce/refine the use of data to track student achievement in Sun West and bring assessment data into the hands of teachers. • Continue to reinforce <i>Saskatchewan Reads for Administrators</i> and promote use of <i>Saskatchewan Reads</i> with teachers. • Implementing MySchoolSask and Gradebook.
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<p>The actions for 2018-19 in the areas of reading, writing math included:</p> <ul style="list-style-type: none"> • Continued use of provincial writing rubrics and continuum to English Language Arts teachers in Grades 1-12. • Moodle writing courses to support the use of provincial writing rubrics, continuum and resources used to assist with building strong writing programs available for teachers in all Grades with specific emphasis on those teachers responsible for Grades 4, 7 and 9. • Professional learning discussions about alignment, calibration, effective assessment and instructional strategies related to reading and writing. • Teachers encouraged to attend provincial professional learning sessions and conferences focussing on writing and reading strategies.

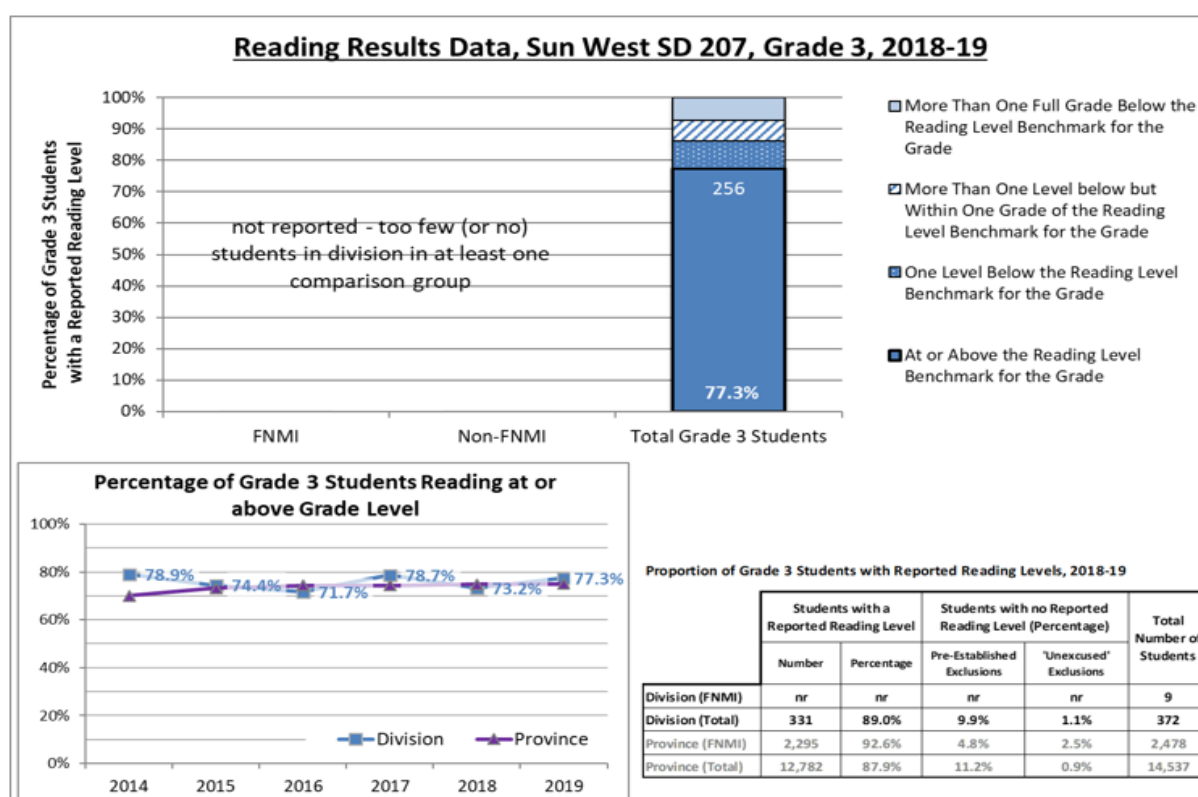
	<ul style="list-style-type: none"> • Continuing to ensure Grade 1-5 student reading was assessed using the Developmental Reading Assessment (DRA). • Implementation of the Sun West Triad model where PeBL Mentor, Student Support Teacher and Administrators meet regularly to discuss Tier 1, 2 & 3 supports required. • Division-wide interventions to support Tier 1 reading instruction, implementation of a Tier 2 LLI intervention and a Tier 3 Roadways programs continue to be reinforced and used in schools across the division. • Phonological awareness interventions and training for Prekindergarten and Kindergarten teachers. • Kilpatrick model of reading instruction introduced and implemented in schools across the division. • Monitoring of student achievement results and using the results to plan instruction continued to be a focus with teachers analyzing student progress at sub skills of reading measured by the DRA. • Implementation of the provincial writing rubrics and continuum and support given for using these tools. • Incorporation of 21st century learning skills into teaching and learning through development of guidebooks and rubrics for Grades K-12 and opportunities in all subject areas with an emphasis on reading, writing and math. • Continued to use programs such as Pearson e-texts and Mathletics to support classroom instruction. • School-based mentors provided with training to support teacher collaboration and acquisition of new teaching strategies to ensure gaps in learning are addressed. • New Teacher professional learning focused on reading, writing and math. • School Based Administrator professional learning in areas of reading, writing and math enabled instructional leadership opportunities. • Exploration of new instructional models and strategies including guided math/ELA and working with outcome-based or personalized math instruction. • Continued use of provincially created pre and post assessments to track student progress with regard to mastery of math outcomes. • Introduction of the draft provincial math rubrics and supporting documents to school administrators, school-based mentors and teachers through a variety of methods, including email, workshops, and virtual and face-to-face presentations. • Development of online professional learning supports for Outcomes based math, reading and writing in the Sun West Resource Bank.
--	---

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

In 2018-19, Sun West reported reading levels for 89% of all Grade 3 students in the division. This number is similar to the percentage of students that reported at the provincial level (87.9%). Sun West had a lower number of students with pre-established exclusions (9.9%) than provincial numbers of pre-established exclusions (11.2%) and a slightly higher number of unexcused exclusions (1.1%) compared to provincial unexcused exclusions (0.9%). One of the reasons for the higher number of the unexcused exclusions has been the transfer of students who have been involved in traditional home based education programs into our Sun West Distance Learning doing online programs where they retain the option of working independently in their homes, but are now following the Saskatchewan Curriculum. It is a great achievement to have more students following provincial curriculum, but the challenge for the division is that assessment and levelling of reading materials/instruction must be conducted in person by a teacher and many of these families live some distance from the Distance Learning Centre and/or are unwilling to have their students assessed by an institution. Sun West School Division has continued to work to determine a solution and notes that we have experienced a reduction in the number of unexcused exclusions from 2016-17 which was at 3% to 2018-19 at 1.1%.

Of the Grade 3 students with reported reading levels, 77.3% of Sun West students are at or above the reading level benchmark. Upon examining the data, approximately 10% are one level below; slightly more than 10% are more than one level below but within one Grade of the reading level benchmark; and less than 10% are more than a full Grade below the reading level benchmark for the Grade. There has been some fluctuation in results from year to year, but 2018-19 results were about 4% higher than the results for 2017-18 (73.2%), and significantly higher than 2015-16 results (71.7%). There was a slightly higher percentage of Sun West students reading at or above Grade level in 2016-17 (78.7%). It is only slightly lower than the original reported scores of 2013-14, which were 78.9%. Sun West continues to review data and look for trends in the various schools to address gaps and improve our (the) number of students reading at Grade level. A consistent division-wide approach regarding Tier 1, Tier 2 and Tier 3 interventions and supports is in place to move Sun West students even closer to the goal for 2020, which is 80% or more Grade 3 students reading at Grade level or higher.

In 2018-19, Sun West had too few or no students in the division in at least one comparison group for the FNMI category. In previous years, the percentage of FNMI students in Sun West reading at or above Grade level has been lower than results for the division overall. It is understood that there will be greater fluctuations in percentages reading at or above Grade level from year to year for smaller populations of students.

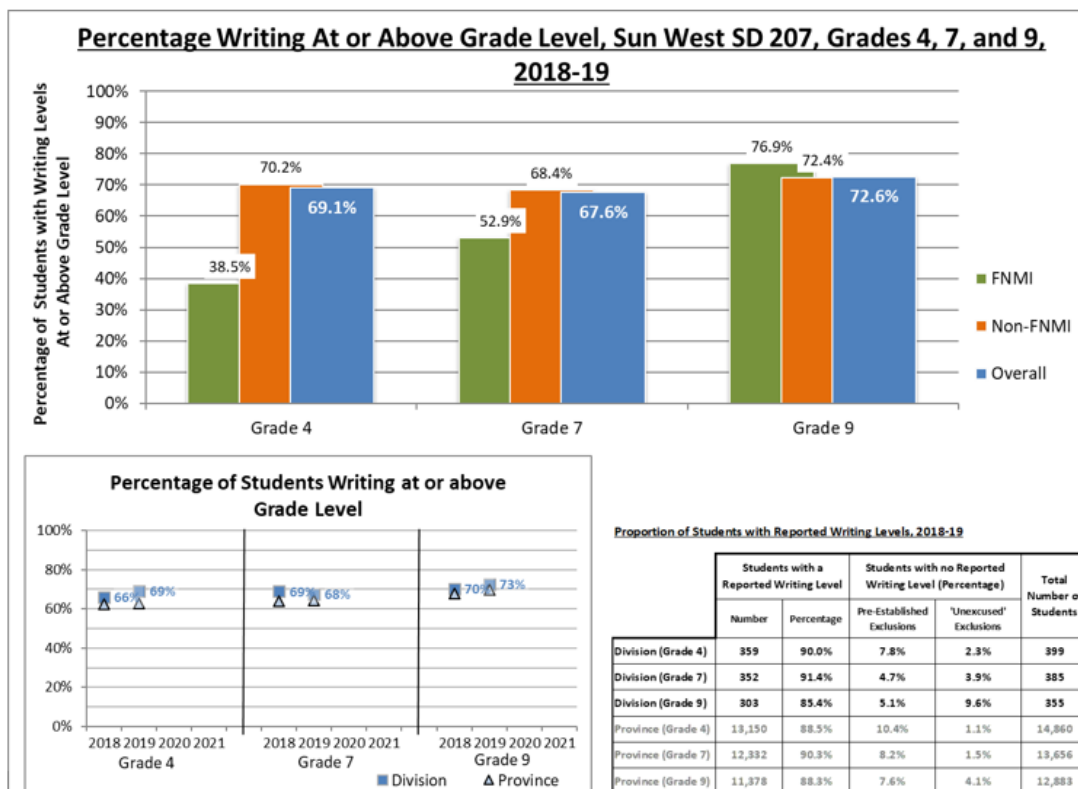
While the percentage of Sun West students reading at or above Grade level in 2018-19 has increased from last year, the percentage of Sun West students reading at or above Grade level was again above the provincial results for 2018-19 (75.0%). Sun West is proud of the level of participation in the testing, growing from 87.5% in 2017-18 to 80% in 2018-19. In all schools, many practices are in place to address the various levels of reading supports required to assist students in reading at Grade level. With these in place, Sun West should be successful in reaching the provincial goal of 80% of students in Grade 3 reading at or above Grade level by 2020.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of Grades 4, 7 and 9 students will be at or above Grade level as determined by the provincial rubric. ESSP writing results are being reported for a

second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students Writing At or Above Grade Level

In 2018-19, Sun West established writing results for students in Grades 4, 7 and 9. The proportions of students with a reported writing level ranged from Sun West Grade 9 (85.4%) compared to provincial level (88.3%), Sun West Grade 7 (91.4%) to provincial (90.3%) and Sun West Grade 4 (90.0%) to provincial (88.5%). Sun West had a lower number of students with pre-established exclusions in Grade 4 (7.8%) to provincial numbers of Grade 4 students with pre-established exclusions (10.4%) and a slightly higher number of unexcused exclusions (2.3%) compared to provincial unexcused exclusions (1.1%). In Grade 7 and 9, Sun West continues to have a lower number of students with pre-established exclusions – Grade 7 (4.7%) and Grade 9 (5.1%) compared to provincial numbers – Grade 7 (8.2%) and, Grade 9 (7.6%), but a much higher number of unexcused exclusions Grade 7 (3.9%) and Grade 9 (9.6%) compared to provincial unexcused exclusions Grade 7 (1.5%) and Grade 9 (4.1%).

Sun West continues to explore trends and solutions for the writing data by examining individual student achievement and trends by classrooms and schools.

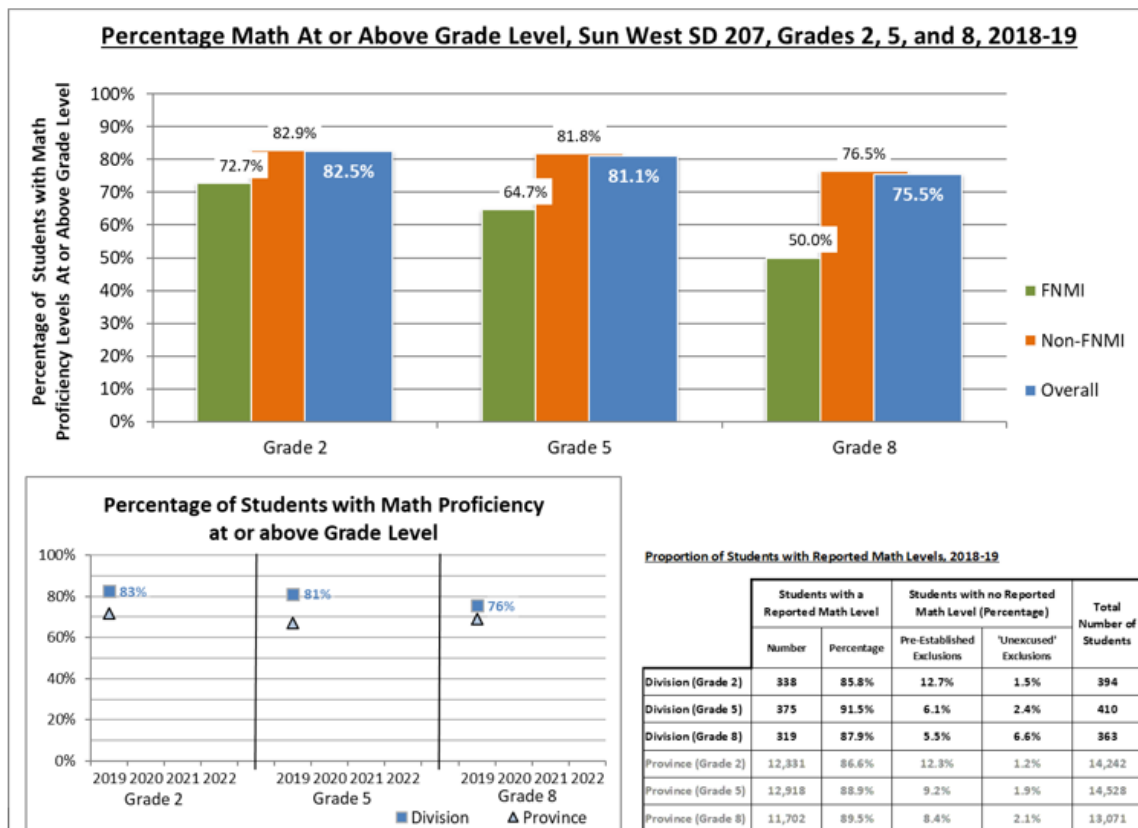
In general, Sun West students in Grades 4, 7 and 9 achieved similar benchmarks to their grade level cohorts across the province. In Grade 4, 69.1% of students were found to be writing at or above grade level. Grade 4 Sun West FNMI students were found to score significantly lower than the overall Grade 4 division writing score with 38.5% being categorized as writing at or above Grade level. However, this percentage has increased from 33.3% over 2017-18 results. Sun West Grade 7 results are slightly lower than those of Grade 4, in that 67.6% of students were found to be writing at or above Grade level. A gap was also noted between the results for Grade 7 Sun West FNMI students (52.9%) and the overall division writing scores for Grade 7, although the Grade 7 gap was not as great as that observed in Grade 4. Sun West students in Grade 9 fared the best in 2018-19 with 72.6% of Grade 9 students found to be writing at or above grade level. The Grade 9 FNMI students writing at grade level or above results soared from 50% in 2017-18 to 76.9% in 2018-19.

In 2018-19, Sun West has provided professional development in the area of writing. We have been and has focused on writing alignment planning. A consistent division-wide approach to writing instruction and supports is moving students closer to the goal for 2020 which is 80% or more Grade 4, 7 and 9 students writing at or above grade level. However, we have a way to go and further progress is needed to reach the provincial target.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at grade Level Outcome. The provincial goal is that by June 2020 at least 80% of Grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

In 2018-19, Sun West established baseline math results for students in Grades 2, 5 and 8. The proportions of students with a reported math level ranged from Sun West Grade 8 (87.9%) compared to provincial level (86.6%), Sun West Grade 5 (91.5%) to provincial (88.9%) and Sun West Grade 2 (85.8%) to provincial (86.6%). Sun West had a lower number of students with pre-established exclusions in Grade 2 (12.7%) to provincial numbers of Grade 2 students with pre-established exclusions (12.3%) and a slightly higher number of unexcused exclusions (1.5%) compared to provincial unexcused exclusions (1.2%). In Grade 5 Sun West has lower number of students with pre-established exclusions (6.1%) compared to provincial numbers (9.2%), but a higher number of unexcused exclusions Grade 5 (2.4%) compared to provincial unexcused exclusion (1.9%).

In Grade 8, Sun West has a lower number of students with pre-established exclusions (5.5%) compared to provincial numbers (8.4%), but a much higher number of unexcused exclusions (6.6%) compared to provincial unexcused exclusions (2.1%).

Sun West continues to explore trends and solutions for the math data by examining individual student achievement and trends by classrooms and schools. There is also focus on math professional learning in the areas of outcome-based math, number talks and math alignment planning.

In general, a greater proportion of Sun West students in Grades 2, 5 and 8 achieved exceeded the math benchmarks for their grade levels cohorts across the province when compared to the provincial results overall for each of the grade levels. Grade 2 fared the best with 82.5% of students were found to be at or above Grade level in math. Grade 2 Sun West FNMI students scored lower than the overall Grade 2 division math score with 72.7% being categorized as at or above grade level. Sun West Grade 5 results are slightly lower than those of Grade 2, in that 81.1% of students were found to be at or above grade level in math. A gap in results was also noted between Grade 5 Sun West FNMI students (64.7%) and the overall division math scores for Grade 5 (81.1%). Sun West students in Grade 8 has the lowest initial benchmarks with 75.5% of Grade 8 students found to be at or above grade level in math. The percentage of Grade 8 FNMI students at grade level or above grade level in math results were was significantly lower at 50.0%.

A consistent division-wide approach to math instruction and supports is intended to move students closer to the goal for 2020 which is 80% or more Grade 2, 5 and 8 students at or above Grade level in math. Sun West School Division is happy and proud to report that the Grade 2 and 5 students have already achieved 80% at or above grade level goal; however, there is a way to go to reach the provincial target with Grade 8 students. All students continue to be supported to extend and enrich their math learning and experiences.

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

ESSP Outcome:

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

ESSP Improvement Targets:

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

ESSP Priority:

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

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

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

- Equitable outcomes for First Nations and Métis learners.
- All learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan.
- Data collection and reporting on measures outlined in the Ministry's provincial First Nations and Métis Education Policy Framework that demonstrate accountability towards improved educational outcomes.
- Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

Actions during the 2018-19 school year to support the First Nations and Métis Student Engagement and Graduation Rates outcome:

Equitable outcomes for First Nations and Métis Learners

- Examination of student progress/assessment scores by Grade, gender and culture to determine if there is correlation.
- Designed interventions to assist with improving graduation rates and developing retention and intervention processes.

Sun West experienced more accurate tracking of demographic information for all students in Sun West schools, since the enrolment form was revised in Fall 2013, giving students an option to self-identify. This has allowed for greater examination of student progress/assessment scores by Grade, gender and culture to determine if there is any correlation and need for intervention. Sun West has a fairly low enrolment of First Nations and Métis students (around 6%), but we have noted a slight increase in number of students who are self-identifying and reporting over the past few years, which is believed to be a result of having revised enrolment forms. Sun West has also established a more effective method of tracking interventions and measuring student progress and growth.

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

- Provision of professional development to teachers and staff members to improve their understanding of and ability to integrate/actualize First Nations and Métis ways of knowing into various curriculum subject areas.
- School capacity building in the selection and development of equitable resources and materials.
- Purchase of Metis kits for each school to be housed in school learning resource centres.
- Provision of positive opportunities, anti-racist information and education for students and staff which allowed for examination and deconstruction of current beliefs and knowledge base.
- Promoted Treaty catalyst training sessions to establish at least one trained teacher catalyst teacher per school.

At the end of the 2017-18 school year, 61 out of 330 teachers in schools across the division had Treaty Catalyst teacher status. There is not an updated count for the 2018-19 school year, but all recent hires that have graduated from the universities have the first two days of the OTC course History of Treaty Making (Day 1) and Teaching Treaties in the Classroom (Day2).

Data collection and reporting on measures outlined in the provincial First Nations and Métis Education Policy Framework that demonstrate accountability towards improved educational outcomes.

- Continued to track reading levels of all students in Grades 1-5.
- Tracking writing levels with provincial rubric.

	<ul style="list-style-type: none"> Completed initial baseline Math assessment in 2018-19. Developed and refined learning interventions and strategies to address areas of need. Completed comparison of Developmental Reading Assessment (DRA) scores, writing levels and graduation and persistence rates for all Sun West Students. <p>Improved tracking of students allowed for more responsive intervention processes for all students, including First Nation and Métis learners to ensure they are progressing at an acceptable pace. Currently, the graduation rate for First Nation, Métis and Inuit students in Sun West is comparable to the overall Sun West graduation rate.</p> <p>Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level.</p> <p>Continued partnerships and relationships with the Office of the Treaty Commissioner (OTC) to enable Sun West teachers and students to have access to elders and knowledge keepers to enable meaningful integration of First Nation ways of knowing into curricula.</p>
--	--

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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

Average Final Marks in Selected Secondary-Level Courses, 2018-19						
Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West	Province	Sun West	Province	Sun West
English Language Arts A 10 (Eng & Fr equiv)	73.9	76.0	77.0	76.3	62.0	67.5
English Language Arts B 10 (Eng & Fr equiv)	73.2	76.4	76.5	76.7	60.8	68.6
Science 10 (Eng & Fr equiv)	72.6	74.9	76.0	75.1	59.8	70.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	79.4	77.2	79.7	60.7	74.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	76.5	75.6	76.7	61.1	71.2
English Language Arts 20 (Eng & Fr equiv)	75.6	79.3	77.7	79.3	65.2	78.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	74.6	70.2	74.2	63.1	79.5
Math: Foundations 20 (Eng & Fr equiv)	74.7	77.5	76.3	78.1	65.3	nr

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2019

Analysis of Results – Average Final Marks

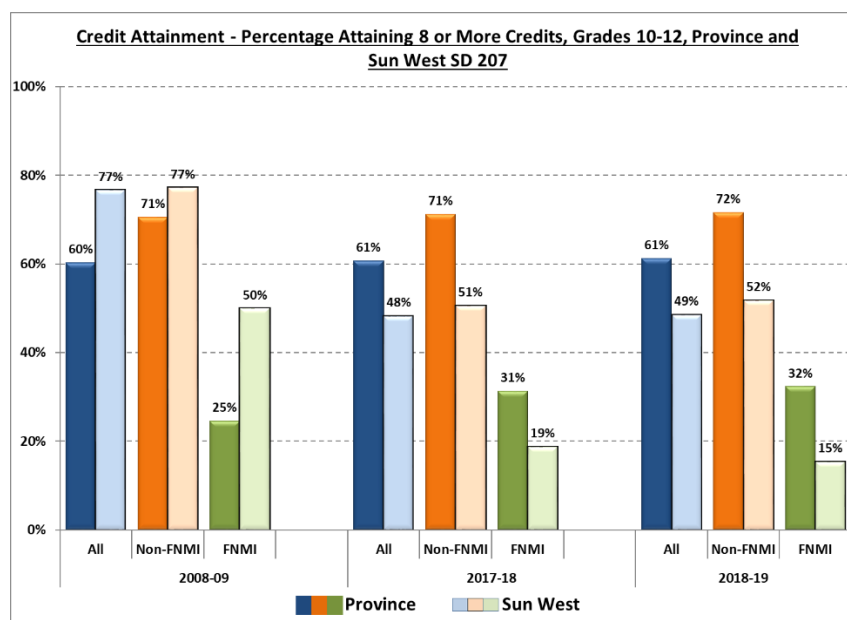
Sun West students, overall and by subpopulation, continue to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated by the chart above. Sun West FNMI students achieved slightly lower averages than non-FNMI students in most of the subjects, except for Math: Workplace and Apprenticeship 20, which was higher. Sun West FNMI students achieved considerably higher averages in all subjects compared to results for FNMI students provincially. At present time, we are satisfied with our students' progress and will continue to monitor this data on a student-by-student basis.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

In the 2018-19 school year, the percentage of Grades 10-12 students obtaining 8 or more credits per year remained similar to the 2017-18 results. There is a downward trend from previous years, where Sun West was equal to or above the provincial results. This trend for Sun West to have results lower than provincial averages is being examined on a school by school and student by student basis to ensure the data is accurate and that our students have the appropriate number of credits to graduate on time. A focus on putting a face to this data is occurring in our graduation rates strategic plan.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

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

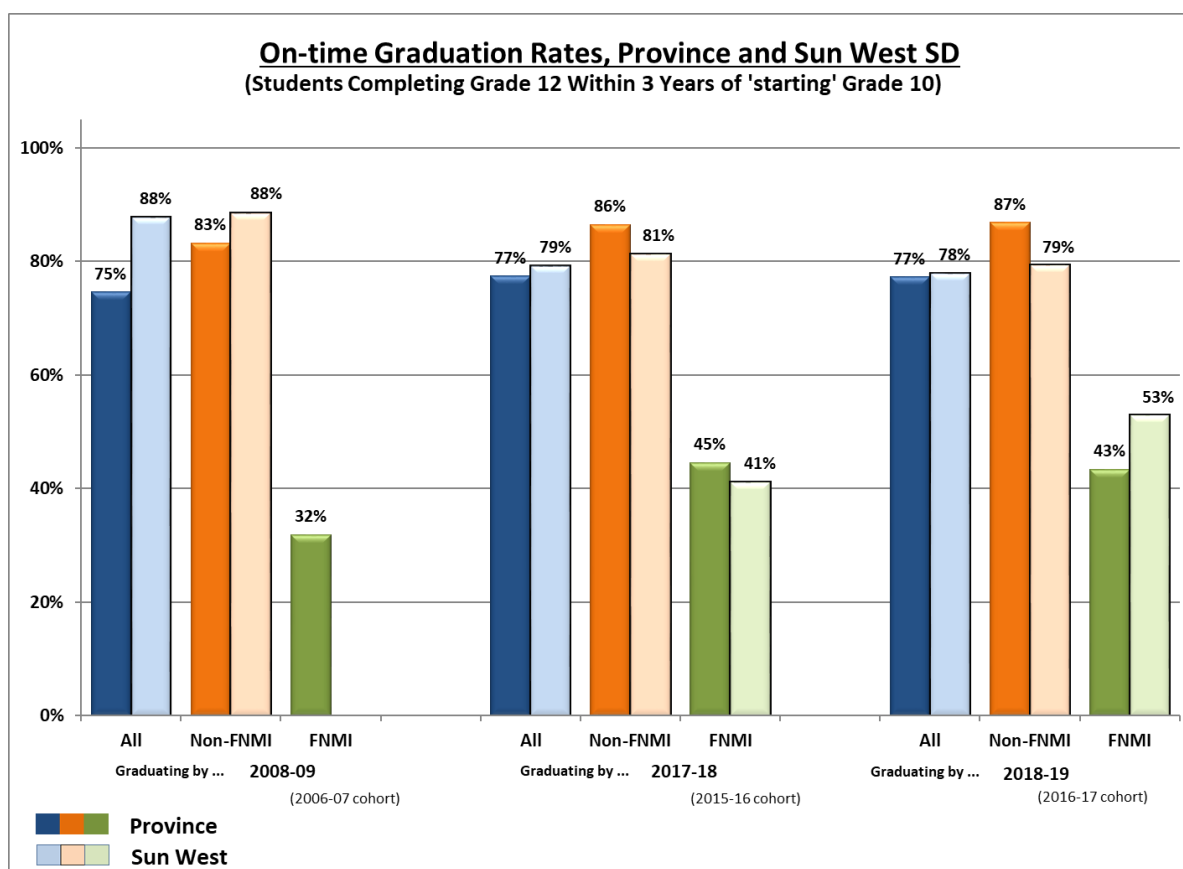
<p>School Division goals aligned with the Graduation Rates outcome</p>	<p>Sun West Graduation Rate Goals: By June 2020, 90% of Sun West face-to-face students will graduate in three years after Grade 10. By June 2020, 60% of Sun West Distance Learning Students will graduate in three years after Grade 10.</p> <p>Sun West student engagement results will increase by 5% as measured in the OurSCHOOL survey results.</p>
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<p>Sun West School Division actions to improve graduation rates:</p> <ul style="list-style-type: none"> • Participation in provincial graduation rates symposium to share best practices and generate improvement ideas. • Graduation plans for all Grade 9 students are implemented at all Sun West schools. • myBlueprint, an online education and career-planning tool, is used with each Sun West student. • Student First expectations are embedded in Sun West PeBL plans for personalized learning for every Sun West student. • Student data for on-track to graduate, attendance, failed credits are shared with Sun West schools. • An Early Warning Indicators tracking document was developed to identify students in K-12 who may be off track to graduate. This document includes attendance, behaviour concerns, wellness concerns, low parental engagement, trauma, low literacy levels, etc. • Credit Recovery processes are in place, including failed grades reporting. • Independent education programs are in place for at-risk students who are not successful in traditional school programs. • Severe classroom behavioural supports are available to schools. • Mental Wellness program was developed to support high school students improve their mental health literacy. • Expanded programming opportunities were made available to students to increase student engagement. • Learner profiles and personalized learning plans were developed as part of the division's PeBL plans.

Measures for Graduation Rates

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

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

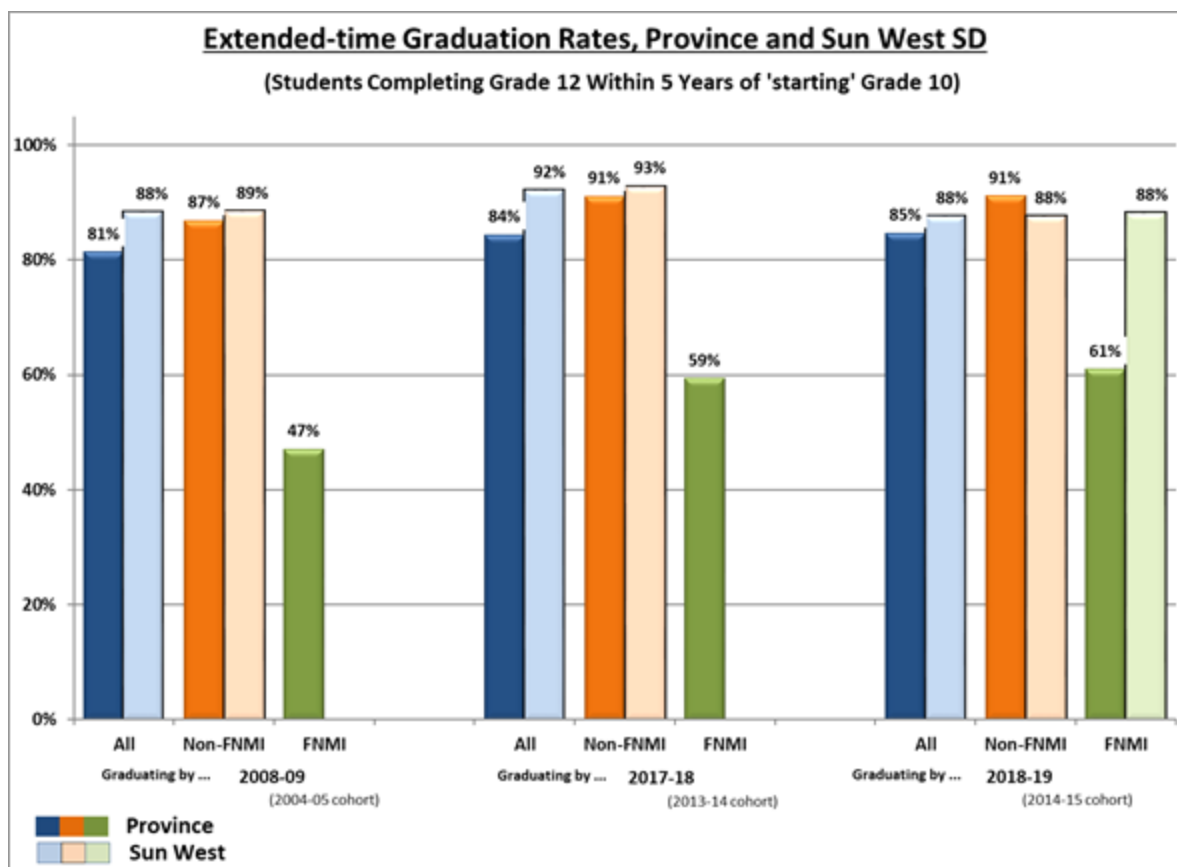
Analysis of Results – On-time Graduation Rates (within 3 years)

In looking at the historical trend, the data shows a steady decline for Sun West graduation rates. The data shows a decline from 79% in 2017-2018 to 78% in 2018-2019. In looking at the individual school data, it is evident that the trend in results for the school division is influenced by the increasing enrolment at the Distance Learning Centre where graduation rates are lower than traditional schools. The data shows improvement in graduation rates of FNMI students in Sun West, which have risen to from 41%. While the improvement is positive, Sun West still views lower graduation rates for FNMI students as an area of concern.

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

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

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2019

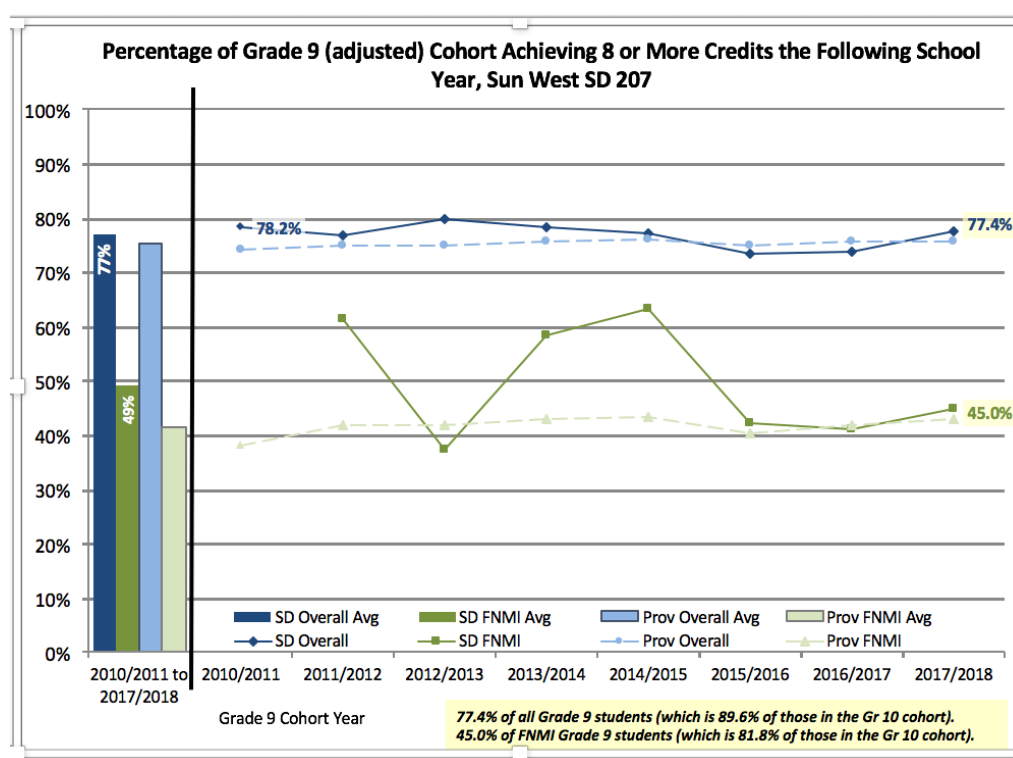
Analysis of Results – Extended-time Graduation Rates (within 5 years)

The Sun West extended time graduation rates has remained relatively consistent over the past 10 years. There was a slight decline in the overall rate for 2018-2019 to 89%, but within 1% of previous year rates. Sun West is pleased to see the extended time rate remain high, but we remain focused on improving the data (the results) to exceed 90% of students graduating within 5 years of starting Grade 10. Results for FNMI students in Sun West are very similar to division results overall, and are significantly higher than the on-time graduation rates for FNMI students in the division.

Grade 9 to 10 Transition

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

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

The Grade 9 to 10 Transition data for Sun West School Division showed an improvement for the 2018-2019 school year. This has been a continuing trend for the past two years after a decline, which brings the results back to the 10-year historical level and slightly above the provincial results for 2018-19. Results for FNMI students in Sun West have shown significant shifts from one year to the next, in part due to the relatively small number of students in Sun West who self-identify as FNMI. Results for FNMI students for the most recent year show that 45.0% have attained 8 or more credits which is slightly greater than the results for this group of students provincially (43.1%).

Attendance

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

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

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Early Years outcome

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

- Gather division data of the Ages and Stages Questionnaire (Prekindergarten) to inform divisional and school level programs and support.
- Gather division data of the EYE-TA (Kindergarten) to inform divisional and school level programs and support.
- Continue to build relationships with interagency teams to develop a model for supports and interventions for children ages 0 – 5.
- Use data from the Prekindergarten Insightrix survey to determine areas of professional growth. Prekindergarten teachers identified that they would like continued support for observation and documentation and EAL/culturally responsive classrooms.
- Use the baseline data collected of completed teacher professional development opportunities to assess areas of proficiency and areas of priority for future growth.
- The Ages and Stages Questionnaire was completed with all Prekindergarten families in the fall of 2018 through family evenings and home visits. Results were shared with families and used to inform programming and interventions.
- The EYE-TA data was reviewed in December 2018 and again in June 2018. Team meetings were held in every school to review the data and set Tier I, II, and III classroom and student interventions. Individual student data was shared with each student's parents/guardians. Those students scoring in Tier III were brought to the attention of Student Services to observe and monitor for program planning.
- The Supervisor of Student Support Services collaborated with Regional Kids First and ECIP to determine a screening model, which includes family involvement and engagement, to be used in all Sun West communities. The model is ready to be trialed in two communities during the 2019-20 school year.
- Provided time during professional development days for Kindergarten teachers to complete the Literacy Practices in Kindergarten online modules.
- Reviewed the Responsive Teaching, Practice, and Assessment in Early Learning Programs document with all new early years' teachers.

	<ul style="list-style-type: none"> • Provided EYE-TA face-to-face training, along with online webinars, for new Kindergarten teachers. • The Sun West Teacher's Association brought in the SPDU for the 2018-2019 Convention. Prekindergarten and Kindergarten teachers were able to participate in the SPDU's Observation and Documentation workshop. • EAL Catalyst Teachers focused on the importance of first languages to learn a second language. The use of dual language books was encouraged in our early years' classrooms. • Continued support from the Speech-Language Pathologist team in implementing Hanen techniques as well as phonological awareness. Data from Kindergarten phonological awareness was collected in the spring to support Grade 1 programming. • Prekindergarten teachers held at least one family evening/month in addition to their home visits. • Kindergarten teachers have explored the family engagement model from Prekindergarten and many have put it into practice. For the 2019-2020 school year, Kindergarten teachers have established a professional learning community focused on family engagement. • Continued development of relationships with the West Central Literacy Committee, West Central Early Years Coalition, the Early Childhood Intervention Program (ECIP), and Saskatchewan Health Authority. These interagency groups partnered in Sun West to hold Family Literacy/Informational fairs for two Sun West Prekindergarten programs.
--	--

Measures for Early Years

Early Years Evaluation

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

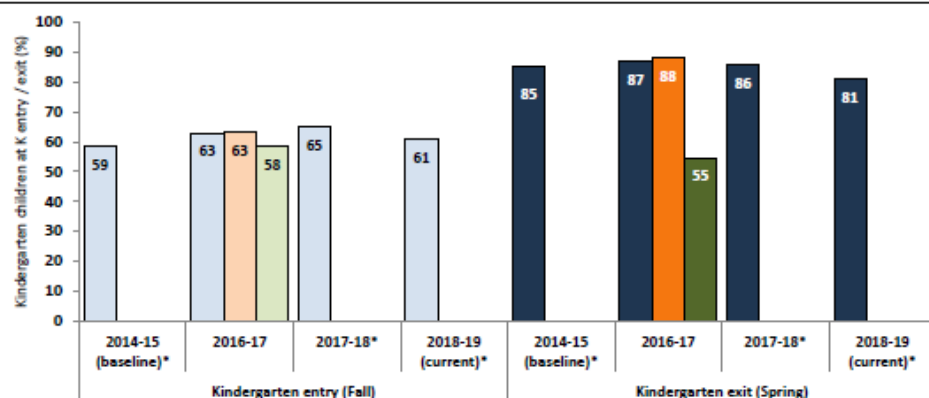
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-

15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years

Sun West SD 207¹



Saskatchewan (all divisions)

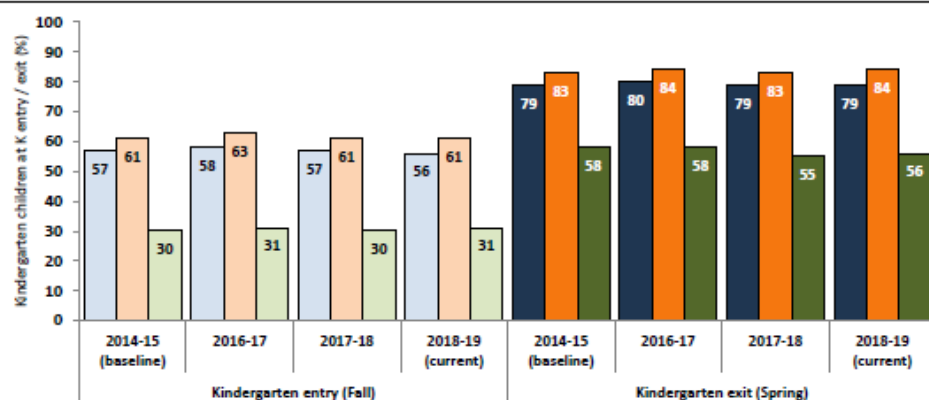


Chart Legend:

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
---	--	--	---	--	---

¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown for some divisions in some years (*) due to too few (or no) children in at least one comparison group.

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I

RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

The 2018-2019 data collection indicated a drop in the number of Kindergarten students exiting the program at Tier 1 from 86% to 81%. This is a worrisome result because previous year-end results have been consistent. Upon further reflection, the results at the beginning of Kindergarten entry were also lower than the previous two years. This is an area of concern because we have always been proud of our Kindergarten Screening involvement with the Student Support Services personnel to support classroom interventions as well as targeted, intensive support. We are also proud of our increased efforts in family engagement

There may be a few reasons why this is occurring. This Kindergarten class had a higher than average number of students entering school with intensive needs requiring additional supports. Data for these students would be included in the group data. With the increase of intensive needs students, it is crucial that a collaborative partnership with outside agencies create a plan for children from birth to school age so early intervention and supports can be in place prior to school attendance.

Also included in the Kindergarten population in Sun West are children from newcomer families where there may be limited exposure to English. Sun West SD has had an increase in the number of newcomers entering our schools. We are finding that many of our Kindergarten students have very limited exposure to English. This may affect the results, as there may not be a lack of skill in the domain areas but rather a lack of English language knowledge. For the fall 2019 assessment, the plan is to identify the second language learners and ensure that we are providing the needed supports so language is not a barrier.

Sun West SD has a high percentage of Kindergarten teachers who are in the beginning stages of their teaching career; some of these new teachers are also managing multi-grade classrooms. A continued focus on professional development and encouragement to pursue additional qualifications in early learning is a priority area for Sun West.

School Division Local Priority Area

Outcome: By June 2019, all Sun West schools will report student engagement levels at or above the Canadian average on the OurSCHOOL survey results.

<p>School division goals aligned with local priority area</p>	<p>Goals for 2018-19 include:</p> <ul style="list-style-type: none"> • Promoting a division culture of mentoring relationships, flexible environments, opportunities for voice and choice, resources, innovation, distribution of leadership, evaluation and recognition • Promote innovation and increase opportunities for collaboration • Improve communication processes • Shift models of instruction to teachers as activator through professional learning • Develop diversity in programming • Providing personalized professional learning opportunities • Expand partnerships with outside agencies • Improve Infrastructure
<p>School division actions taken during the 2018-19 school year to support local priority area</p>	<p>Actions for 2018-19 include:</p> <ul style="list-style-type: none"> • Technology plan development for each school supports 1:1 access to technology for each school • Mobile device deployment in classroom pods implemented division-wide • Infrastructure projects implemented supporting related projects (wireless upgrades, bandwidth upgrades, mobile device management system) • Middle Years PAA Program Expansion • New programming developed for online delivery in Agricultural Equipment Technician, Agricultural Food Security and Sustainability. • Increased dual credit opportunities with Saskatchewan Polytechnic and the University of Saskatchewan • Personalized electronically Blended Learning (PeBL) division-wide implementation and application of personalized learning, including focused professional development, workshops, conferences, teacher collaboration opportunities and support of local school initiatives • Specific focus on character development and school culture building to support personalized learning • Focus on the gradual and deliberate transfer of responsibility between educator and student • Personalized professional learning via division initiated Professional Learning Communities based on teacher interest, need or expertise • PeBL Mentors allocated to each school to support student voice and choice • Extensive development of online courses to support elective delivery • Development of an online resource bank to house Sun West developed resources and resources from beyond our borders • Strategic focus on the areas of academic achievement, engagement and well-being

Local Measures for Engagement Priority

Elementary School OurSCHOOL Data

Figure 2: Percentage of students socially engaged in SK Sun West SD

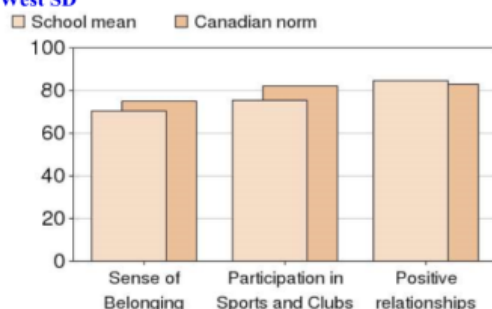


Figure 4: Percentage of students intellectually engaged in SK Sun West SD

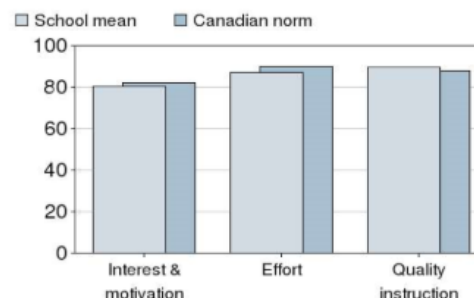
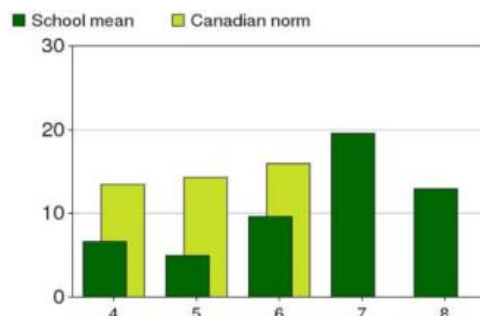


Figure 5: Percentage of students in SK Sun West SD displaying early signs of disengagement.



High School OurSCHOOL Data

Figure 1: Percentage of students socially engaged in SK Sun West SD

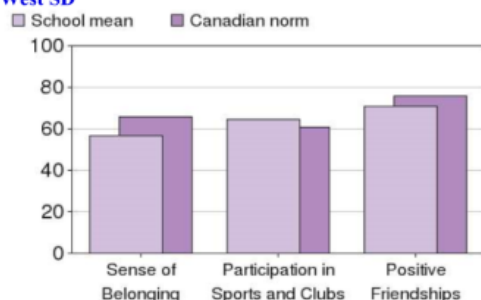
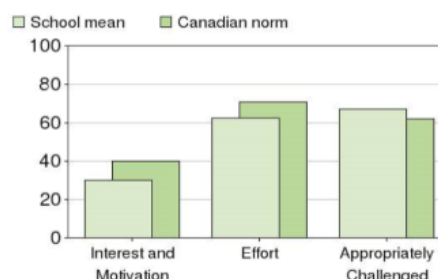


Figure 3: Percentage of students intellectually engaged in SK Sun West SD



Analysis of Results

The above graphs represent student engagement (interest and motivation) at both the Grade 4-8 level and Grade 9-12 level. The application of PeBL has been predominantly at the Grades K-8 level and the results clearly demonstrate a significant impact – raising engagement levels from 60% reported in 2014-15 (not shown above) up to 80%+ in 2018-19 as reported in Figure 4 which is

anticipated to increase further as more classrooms shift into personalized learning. In the first graph that reports on Sun West high school students, there is an improvement from historical levels of around 20-22% and an increase to 31% which is above the national levels (see Figure 3). This can be attributed to the impact of PeBL as it works its way up into the high schools with increased programming opportunities engaging more students. In the 2018-19 OurSCHOOL survey elementary reports, there is much evidence that the Sun West PeBL Philosophy is helping to ensure that a significantly lower percent of students at the Grades 4 to 6 levels were disengaged with their learning compared to the national norm (see Figure 5).

Demographics

Students

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	331	330	356	366	302
1	393	383	360	388	371
2	338	405	396	363	384
3	348	351	399	384	367
4	334	360	354	398	382
5	334	339	371	362	396
6	347	353	334	377	361
7	345	377	354	360	374
8	346	356	379	383	361
9	333	360	350	360	341
10	378	414	413	411	393
11	361	383	412	390	397
12	530	611	658	722	790
Total	4718	5022	5136	5264	5219

Prekindergarten	87	99	86	82	79
------------------------	----	----	----	----	----

Notes:

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

Source: Ministry of Education, 2019

Staff

Job Category	FTEs
Classroom teachers	306.00
Principals, vice-principals	26.40
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees.	199.93
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	14.00
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	46.26
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	117.00
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	4.00
Total Full-Time Equivalent (FTE) Staff	713.59

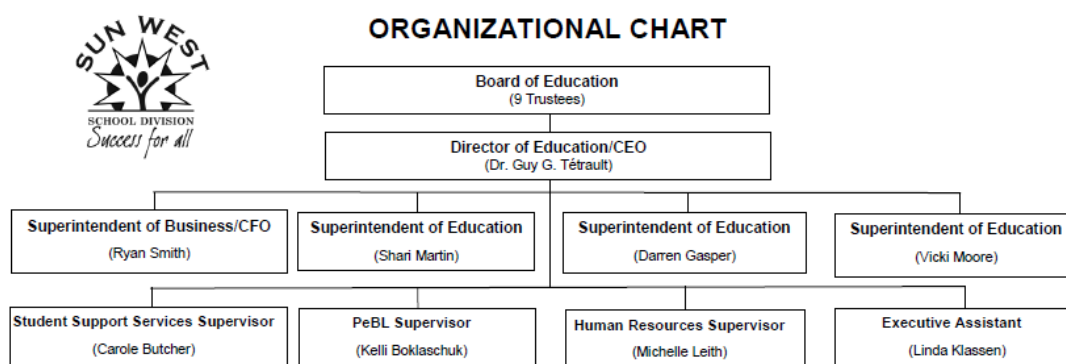
Notes:

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

Source: Sun West School Division, 2019

Senior Management Team

Under the leadership of the Director of Education, Sun West's team of three Superintendents of Education, one Superintendent of Business, one Supervisor of Student Support Services and one Personalized electronically Blended Learning (PeBL) Supervisor supervise and provide professional guidance to division level supervisors, teachers, administrators, educational assistants, library staff and other personnel such as psychologists, counsellors and consultants. These teams also work together to develop processes, practices and policies for special education, student support services, curriculum and instruction and collaborate with School Community Councils.



Infrastructure and Transportation

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

- 42 schools located in 19 communities and 18 Hutterite Colonies. The average age of these schools is 54 years. The oldest school is 65 years old and the newest is 4 years old.
- The Division head office is located in Rosetown.

- Five bus garages are located in Kindersley, Biggar, Elrose, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.
- Maintenance shops serve four quadrants of the division and are located in Elrose, Kindersley, Outlook and Rosetown.

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2018-19 Cost
Biggar Central School 2000	HVAC Upgrade	Heating, ventilation, instrumentation and controls	\$292,072
Elizabeth Middle School	HVAC Upgrade	Heating, ventilation, instrumentation and controls	\$275,456
Elizabeth Middle School	Roofing	Partial Roof Replacement	\$208,702
Total			\$776,230

For reporting requirements, Sun West School Division included infrastructure projects above the \$200,000 threshold for the 2018-19 fiscal year.

Transportation

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

Sun West School Division operates its own transportation service and owns a fleet of 155 buses of various sizes. In addition, the school division provides transportation for special needs students and students in remote areas of these communities.

Transportation Statistics	
Students transported	1915
In-town students transported (not included in above)	302
Students transported by parents/guardians (reimbursed allowance)	5
Students transported requiring special needs	4
Prekindergarten students transported	22

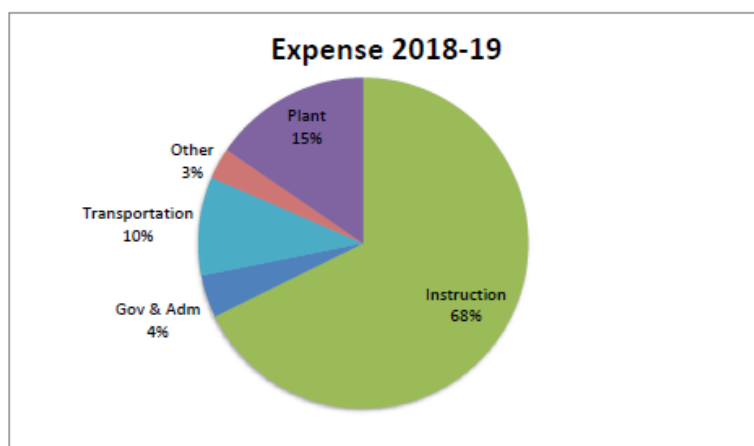
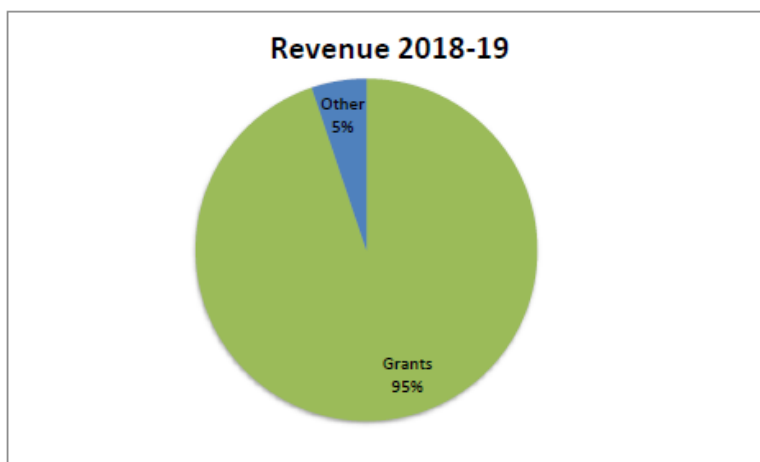
Number of buses	155
Number of bus routes	105
Kilometres travelled daily (does not include special event trips)	17,390
Kilometres per year travelled on school trips daily	49,682
Average age of bus	2010
Average one-way ride time	29 minutes
Longest one-way ride time	92 minutes
Cost per student per year	\$2,783
Cost per kilometre travelled	\$1.94

Note: This data reflects transportation of Sun West School Division's secondary students.

Source: Rick McKeil, SCMP Transportation Manager, 2019

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	-	10,707,184	-		
Grants	59,550,045	59,827,450	49,287,627	277,405	0%	
Tuition and Related Fees	711,005	519,901	550,175	(191,104)	-27%	1
School Generated Funds	1,600,000	1,669,000	1,729,989	69,000	4%	
Complementary Services	333,348	333,391	327,348	43	0%	
Other	580,262	740,143	1,150,205	159,881	28%	2
Total Revenues	62,774,660	63,089,885	63,752,528	315,225	1%	
EXPENSES						
Governance	350,555	325,155	298,651	(25,400)	-7%	3
Administration	2,282,656	2,400,214	2,335,500	117,558	5%	4
Instruction	44,192,993	44,720,207	43,967,794	527,214	1%	
Plant	10,659,642	10,201,947	8,567,195	(457,695)	-4%	
Transportation	6,546,410	6,371,138	6,263,393	(175,272)	-3%	
Tuition and Related Fees	90,406	106,032	95,086	15,626	17%	5
School Generated Funds	1,600,000	1,600,513	1,666,936	513	0%	
Complementary Services	267,339	305,469	263,694	38,130	14%	6
Other Expenses	2,300	2,893	1,700,103	593	26%	7
Total Expenses	65,992,301	66,033,568	65,158,352	41,267	0%	
(Deficit) for the Year	(3,217,641)	(2,943,683)	(1,405,824)			

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

Note	Explanation
1	Distance Learning Center individual course fee revenue lower than anticipated; full-time online student enrolment increase
2	Interest earned revenue increase due to equalized grant payments
3	Less board member professional development accessed than anticipated
4	Senior administration restructuring, recruitment of senior management positions
5	Tuition Agreement - increase in students attending school in an Alberta school division
6	Partial Educational Assistant salary and benefits for pre-k programming were budgeted in the instruction category
7	Increase in bank service charges

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Dewey, Robert	13,297	4,371	-	2,645	1,362	281	21,956
Lytle, Susan	12,249	3,164	-	4,057	-	281	19,752
Itterman, Karen*	18,130	4,970	-	2,211	2,165	281	27,756
Griffith, Ruth	11,240	3,131	-	607	-	281	15,258
Irwin, Margaret	7,808	3,217	-	43	-	281	11,350
Collins, John	17,029	4,242	-	3,322	-	281	24,874
Morrow, Cathy**	15,621	2,596	-	4,526	2,291	281	25,315
Sander, Scott	16,189	5,604	-	4,885	1,905	281	28,864
Cowell, Barbara	5,623	876	-	493	-	281	7,273

*Board Chair

**Board Vice-Chair

Personal Services (Available on request)

Supplier Payments

Name	Amount
APPLE CANADA INC	178,160
BEE-J'S OFFICE PLUS	126,480
BELL INTERNATIONAL TRUCKS	303,970
BLUE IMP	53,810
BMO MASTERCARD	279,554
BROADWAY MILLWORK & CONSTRUCTION LTD.	114,850
CDW CANADA INC.	113,358
CENTRAL PLAINS CO-OP	67,923
CODEWORK INC	51,016
CONCENTRA BANK	94,676
CP DISTRIBUTORS LTD.	152,776
CREATIVE CONSTRUCTION LTD.	83,869

Name	Amount
DANRICH ENVIRONMENT CONTROL	233,670
EECOL ELECTRIC CORP.	71,030
EMCO CORPORATION	80,861
FEDERATED CO-OPERATIVES	878,547
FLYNN CANADA LTD.	260,902
GASPER, LORI	59,733
GREAT PLAINS COLLEGE	71,254
HBI OFFICE PLUS INC	108,346
IMPACT ENERGY SERVICES	113,118
J.O.B. HEATING & AIR	194,851
JOHN DEERE FINANCIAL	53,648
KLEIN'S CABLING & ELECTRIC	283,452

Name	Amount
LAMBDA SOLUTIONS	152,913
MARSH CANADA LIMITED	343,276
MUNICIPAL EMPLOYEES' PENSION PLAN	1,055,883
MIKKELSEN COWARD & CO. LTD.	467,327
MILLSAP FUEL DISTRIBUTORS LTD.	105,608
PEAREN, SARA	66,604
PINNACLE DISTRIBUTION INC.	198,191
R & D COMMERCIAL	428,031
RACK PETROLEUM LTD	67,776
RBC ROYAL BANK	196,375
RECEIVER GENERAL FOR CANADA	2,279,925
REGAL MOTORS	100,315

Name	Amount
RYSAVY, DAVE	66,001
SASK TEL	128,946
SASK ENERGY	360,059
SASK POWER	874,595
SASKATCHEWAN WORKERS' COMPENSATION BOARD	128,417
SASKATCHEWAN SCHOOL BOARDS	92,856
SASKATCHEWAN GOVERNMENT INSURANCE	152,072
SSBA EMPLOYEE BENEFITS PLAN	542,486
TIGCHELAAR, HANS	85,005
TOSHIBA BUSINESS SOLUTIONS	111,823
WESTERN CANADA BUS	706,173

Other Expenditures

Name	Amount
CUPE 4802	140,684
Municipal Employees' Pension Plan	1,057,244
Receiver General of Canada	9,827,441
SSBA Employee Benefits Plan	339,098

Name	Amount
Saskatchewan Teachers' Federation	3,891,258
Sun West Teachers Association	60,992
Teacher Superannuation Commission	65,269

Appendix B – 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, 2019

Ryan Smith
Chief Financial Officer

Rhonda Saathoff
Business Manager

Jamie Cowell
Business Supervisor

Close Hauta Bertoia Blanchette
Auditor

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

[REDACTED]

Management's Responsibility for the Financial Statements

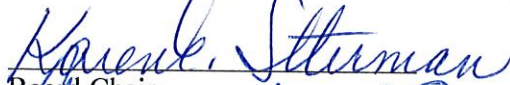
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

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

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


Board Chair


CEO/Director of Education


Chief Financial Officer

November 26, 2019

Close Hauta Bertoia Blanchette
Chartered Professional Accountants

Telephone (306) 463-6591
Fax (306) 463-4292



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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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, 2019, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Sun West School Division No. 207 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Sun West School Division No. 207's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Sun West School Division No. 207 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Sun West School Division No. 207's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Sun West School Division No. 207's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Sun West School Division No. 207's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sun West School Division No. 207 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Claire Haute Bertola Blanchette

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 26, 2019

Sun West School Division No. 207

... page 1


**Statement of Financial Position
as at August 31, 2019**

	2019	2018
	\$	\$
Financial Assets		
Cash and Cash Equivalents	16,118,856	15,026,182
Accounts Receivable (Note 7)	218,886	187,935
Portfolio Investments (Note 3)	77,758	77,108
Total Financial Assets	16,415,500	15,291,225
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	142,523	187,093
Liability for Employee Future Benefits (Note 5)	697,600	668,400
Deferred Revenue (Note 9)	450,882	59,582
Total Liabilities	1,291,005	915,075
Net Financial Assets	15,124,495	14,376,150
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	56,957,453	60,614,051
Inventory of Supplies for Consumption	221,266	234,785
Prepaid Expenses	232,890	254,801
Total Non-Financial Assets	57,411,609	61,103,637
Accumulated Surplus (Note 11)	72,536,104	75,479,787

Contractual Obligations and Commitments (Note 13)

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
REVENUES	(Note 12)		
Property Taxes and Other Related	-	-	10,707,184
Grants	59,550,045	59,827,450	49,287,627
Tuition and Related Fees	711,005	519,901	550,175
School Generated Funds	1,600,000	1,669,000	1,729,989
Complementary Services (Note 10)	333,348	333,391	327,348
Other	580,262	740,143	1,150,205
Total Revenues (Schedule A)	62,774,660	63,089,885	63,752,528
EXPENSES			
Governance	350,555	325,155	298,651
Administration	2,282,656	2,400,214	2,335,500
Instruction	44,192,993	44,720,207	43,967,794
Plant	10,659,642	10,201,947	8,567,195
Transportation	6,546,410	6,371,138	6,263,393
Tuition and Related Fees	90,406	106,032	95,086
School Generated Funds	1,600,000	1,600,513	1,666,936
Complementary Services (Note 10)	267,339	305,469	263,694
Other	2,300	2,893	1,700,103
Total Expenses (Schedule B)	65,992,301	66,033,568	65,158,352
Operating (Deficit) for the Year	(3,217,641)	(2,943,683)	(1,405,824)
Accumulated Surplus from Operations, Beginning of Year	75,479,787	75,479,787	76,885,611
Accumulated Surplus from Operations, End of Year	72,262,146	72,536,104	75,479,787

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, 2019

... page 3

	2019 Budget	2019 Actual	2018 Actual
	\$ (Note 12)	\$	\$
Net Financial Assets, Beginning of Year	14,376,150	14,376,150	13,713,566
Changes During the Year			
Operating (Deficit) for the Year	(3,217,641)	(2,943,683)	(1,405,824)
Acquisition of Tangible Capital Assets (Schedule C)	(2,015,000)	(1,366,118)	(3,192,758)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	33,400	23,815
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(33,400)	(17,163)
Amortization of Tangible Capital Assets (Schedule C)	5,232,641	5,022,716	5,226,282
Net Acquisition of Inventory of Supplies	-	13,519	46,783
Net Change in Other Non-Financial Assets	-	21,911	(18,551)
Change in Net Financial Assets	-	748,345	662,584
Net Financial Assets, End of Year	14,376,150	15,124,495	14,376,150

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

Sun West School Division No. 207

... page 4

**Statement of Cash Flows
for the year ended August 31, 2019**

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(2,943,683)	(1,405,824)
Add Non-Cash Items Included in Deficit (Schedule D)	4,989,316	5,209,119
Net Change in Non-Cash Operating Activities (Schedule E)	380,409	10,250,842
Cash Provided by Operating Activities	2,426,042	14,054,137
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,366,118)	(3,192,758)
Proceeds on Disposal of Tangible Capital Assets	33,400	23,815
Cash (Used) by Capital Activities	(1,332,718)	(3,168,943)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(650)	(2,164)
Cash (Used) by Investing Activities	(650)	(2,164)
INCREASE IN CASH AND CASH EQUIVALENTS	1,092,674	10,883,030
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,026,182	4,143,152
CASH AND CASH EQUIVALENTS, END OF YEAR	16,118,856	15,026,182

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

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	-	-	10,469,164
Total Property Tax Revenue	-	-	10,469,164
Grants in Lieu of Taxes			
Federal Government	-	-	49,155
Provincial Government	-	-	102,572
Other	-	-	14,997
Total Grants in Lieu of Taxes	-	-	166,724
Other Tax Revenues			
House Trailer Fees	-	-	26,082
Total Other Tax Revenues	-	-	26,082
Additions to Levy			
Penalties	-	-	46,042
Other	-	-	14,146
Total Additions to Levy	-	-	60,188
Deletions from Levy			
Cancellations	-	-	(14,974)
Total Deletions from Levy	-	-	(14,974)
Total Property Taxes and Other Related Revenue	-	-	10,707,184
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	58,012,938	58,026,537	47,673,252
Other Ministry Grants	-	28,046	45,253
Total Ministry Grants	58,012,938	58,054,583	47,718,505
Other Provincial Grants	175,188	225,095	207,203
Total Operating Grants	58,188,126	58,279,678	47,925,708
Capital Grants			
Ministry of Education Capital Grants	1,361,919	1,547,772	1,361,919
Total Capital Grants	1,361,919	1,547,772	1,361,919
Total Grants	59,550,045	59,827,450	49,287,627

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Individuals and Other	7,500	11,062	11,625
Total Tuition Fees	7,500	11,062	11,625
Transportation Fees	3,505	-	-
Other Related Fees	700,000	508,839	538,550
Total Operating Tuition and Related Fees	711,005	519,901	550,175
Total Tuition and Related Fees Revenue	711,005	519,901	550,175
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	44,314	60,861
Total Curricular Fees	60,000	44,314	60,861
Non-Curricular Fees			
Commercial Sales - Non-GST	332,000	416,485	414,355
Fundraising	564,000	552,703	449,157
Grants and Partnerships	19,000	51,680	31,908
Students Fees	210,000	151,331	161,184
Other	415,000	452,487	612,524
Total Non-Curricular Fees	1,540,000	1,624,686	1,669,128
Total School Generated Funds Revenue	1,600,000	1,669,000	1,729,989
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	333,348	333,391	327,348
Total Operating Grants	333,348	333,391	327,348
Total Complementary Services Revenue	333,348	333,391	327,348
Other Revenue			
Miscellaneous Revenue	422,122	433,884	994,706
Sales & Rentals	26,000	12,101	6,900
Investments	132,140	260,758	131,436
Gain on Disposal of Capital Assets	-	33,400	17,163
Total Other Revenue	580,262	740,143	1,150,205
TOTAL REVENUE FOR THE YEAR	62,774,660	63,089,885	63,752,528

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	162,969	151,885	140,950
Professional Development - Board Members	45,000	30,512	16,269
Grants to School Community Councils	50,356	45,356	45,868
Other Governance Expenses	92,230	97,402	95,564
Total Governance Expense	350,555	325,155	298,651
Administration Expense			
Salaries	1,770,429	1,803,975	1,811,900
Benefits	220,734	211,927	211,076
Supplies & Services	89,700	128,987	96,123
Non-Capital Furniture & Equipment	10,500	14,222	8,522
Building Operating Expenses	39,900	68,785	63,444
Communications	25,062	38,713	27,023
Travel	50,527	48,847	47,694
Professional Development	48,032	46,720	28,823
Amortization of Tangible Capital Assets	27,772	38,038	40,895
Total Administration Expense	2,282,656	2,400,214	2,335,500
Instruction Expense			
Instructional (Teacher Contract) Salaries	31,068,745	31,050,647	30,843,771
Instructional (Teacher Contract) Benefits	1,363,774	1,535,579	1,488,513
Program Support (Non-Teacher Contract) Salaries	5,704,792	5,885,296	5,865,858
Program Support (Non-Teacher Contract) Benefits	1,153,026	1,220,338	1,109,662
Instructional Aids	1,181,267	935,183	959,058
Supplies & Services	678,775	1,357,646	1,001,066
Non-Capital Furniture & Equipment	568,410	474,775	345,276
Communications	212,693	167,041	203,904
Travel	256,956	315,365	291,219
Professional Development	273,455	233,502	171,381
Student Related Expense	131,100	144,340	130,962
Amortization of Tangible Capital Assets	1,600,000	1,400,495	1,557,124
Total Instruction Expense	44,192,993	44,720,207	43,967,794

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,522,624	2,337,226	2,309,537
Benefits	504,619	450,605	420,447
Supplies & Services	28,100	14,875	75,139
Non-Capital Furniture & Equipment	127,000	67,157	44,369
Building Operating Expenses	4,658,099	4,496,472	2,849,479
Communications	21,700	14,984	15,529
Travel	90,000	112,873	87,409
Professional Development	7,500	19,560	2,834
Amortization of Tangible Capital Assets	2,700,000	2,688,195	2,762,452
Total Plant Operation & Maintenance Expense	10,659,642	10,201,947	8,567,195
Student Transportation Expense			
Salaries	2,841,818	2,856,703	2,784,257
Benefits	621,080	580,821	535,058
Supplies & Services	1,271,875	1,225,239	1,220,740
Non-Capital Furniture & Equipment	577,000	519,808	552,829
Building Operating Expenses	88,300	79,414	75,278
Communications	34,000	31,461	29,376
Travel	27,000	9,411	11,545
Professional Development	20,000	17,817	14,046
Contracted Transportation	160,468	154,476	174,453
Amortization of Tangible Capital Assets	904,869	895,988	865,811
Total Student Transportation Expense	6,546,410	6,371,138	6,263,393
Tuition and Related Fees Expense			
Tuition Fees	85,406	94,106	90,980
Transportation Fees	5,000	11,926	4,106
Total Tuition and Related Fees Expense	90,406	106,032	95,086
School Generated Funds Expense			
Academic Supplies & Services	20,000	35,084	23,130
Cost of Sales	396,000	412,961	426,878
Non-Capital Furniture & Equipment	22,000	17,643	19,218
School Fund Expenses	1,162,000	1,134,825	1,197,710
Total School Generated Funds Expense	1,600,000	1,600,513	1,666,936

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	207,799	197,373	207,914
Program Support (Non-Teacher Contract) Salaries & Benefits	32,552	85,999	33,142
Transportation Salaries & Benefits	20,489	17,748	17,636
Instructional Aids	6,000	2,762	3,223
Non-Capital Furniture & Equipment	-	-	333
Travel	499	1,381	508
Professional Development (Non-Salary Costs)	-	-	861
Student Related Expenses	-	206	77
Total Complementary Services Expense	267,339	305,469	263,694
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,300	2,893	6,796
Total Interest and Bank Charges	2,300	2,893	6,796
Contaminated Sites	-	-	5,493
Transfer of Taxes Receivable	-	-	1,641,612
Provision for Uncollectable Accounts	-	-	46,202
Total Other Expense	2,300	2,893	1,700,103
TOTAL EXPENSES FOR THE YEAR	65,992,301	66,033,568	65,158,352

Sun West School Division No. 207

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2019**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>											
Opening Balance as of September 1	989,725	3,237,752	89,863,420	5,359,097	12,399,889	743,289	10,707,291	5,169,196	617,221	129,086,880	128,537,461
Additions/Purchases	-	-	-	-	608,029	97,244	361,982	221,005	77,858	1,366,118	3,192,758
Disposals	-	-	-	-	(910,272)	(44,105)	-	-	-	(954,377)	(829,108)
Write-Downs	-	-	-	-	-	-	(277,014)	(1,070,515)	(66,850)	(1,414,379)	(1,814,231)
Closing Balance as of August 31	989,725	3,237,752	89,863,420	5,359,097	12,097,646	796,428	10,792,259	4,319,686	628,229	128,084,242	129,086,880
<i>Tangible Capital Assets - Amortization</i>											
Opening Balance as of September 1	-	2,863,722	47,795,530	1,473,157	7,541,663	575,570	4,503,623	3,309,546	410,018	68,472,829	65,883,234
Amortization of the Period	-	47,086	1,742,554	248,515	831,527	82,263	1,081,137	863,988	125,646	5,022,716	5,226,282
Disposals	-	-	-	-	(910,272)	(44,105)	-	-	-	(954,377)	(822,456)
Write-Downs	-	-	-	-	-	-	(277,014)	(1,070,515)	(66,850)	(1,414,379)	(1,814,231)
Closing Balance as of August 31	N/A	2,910,808	49,538,084	1,721,672	7,462,918	613,728	5,307,746	3,103,019	468,814	71,126,789	68,472,829
Net Book Value											
Opening Balance as of September 1	989,725	374,030	42,067,890	3,885,940	4,858,226	167,719	6,203,668	1,859,650	207,203	60,614,051	62,654,227
Closing Balance as of August 31	989,725	326,944	40,325,336	3,637,425	4,634,728	182,700	5,484,513	1,216,667	159,415	56,957,453	60,614,051
Change in Net Book Value	-	(47,086)	(1,742,554)	(248,515)	(223,498)	14,981	(719,155)	(642,983)	(47,788)	(3,656,598)	(2,040,176)
Disposals											
Historical Cost	-	-	-	-	910,272	44,105	-	-	-	954,377	829,108
Accumulated Amortization	-	-	-	-	910,272	44,105	-	-	-	954,377	822,456
Net Cost	-	-	-	-	-	-	-	-	-	-	6,652
Price of Sale	-	-	-	-	30,600	2,800	-	-	-	33,400	23,815
Gain on Disposal	-	-	-	-	30,600	2,800	-	-	-	33,400	17,163

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2019

	2019	2018
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,022,716	5,226,282
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(33,400)	(17,163)
Total Non-Cash Items Included in Deficit	4,989,316	5,209,119

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019

	2019	2018
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(30,951)	10,233,455
(Decrease) in Accounts Payable and Accrued Liabilities	(44,570)	(61,539)
Increase in Liability for Employee Future Benefits	29,200	70,500
Increase (Decrease) in Deferred Revenue	391,300	(19,806)
Decrease in Inventory of Supplies for Consumption	13,519	46,783
Decrease (Increase) in Prepaid Expenses	21,911	(18,551)
Total Net Change in Non-Cash Operating Activities	380,409	10,250,842

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$697,600 (2018 - \$668,400) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related amortization of \$5,022,716 (2018 - \$5,226,282) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

c) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and accrued liabilities

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

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

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

Remeasurement Gains and Losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have any financial instruments that give rise to material gains or losses.

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

e) 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 are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

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

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

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 insurance premiums, student leadership conference expenses, professional development, and software licensing.

f) 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.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied and services rendered, but not yet paid, at the end of the fiscal period.

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

h) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The school division's sources of revenue include the following:

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations are recorded as deferred revenue and recognized as revenue in the

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation

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

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were 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. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation 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 as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are at their fair value when they are received.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2019	2018
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 35,301	\$ 35,032
Co-op Equity	42,457	42,076
Total portfolio investments	\$ 77,758	\$ 77,108

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 151,885	\$ 173,270	\$ -	\$ 325,155	\$ 298,651
Administration	2,015,902	346,274	38,038	2,400,214	2,335,500
Instruction	39,691,860	3,627,852	1,400,495	44,720,207	43,967,794
Plant	2,787,831	4,725,921	2,688,195	10,201,947	8,567,195
Transportation	3,437,524	2,037,626	895,988	6,371,138	6,263,393
Tuition and Related Fees	-	106,032	-	106,032	95,086
School Generated Funds	-	1,600,513	-	1,600,513	1,666,936
Complementary Services	301,120	4,349	-	305,469	263,694
Other	-	2,893	-	2,893	1,700,103
TOTAL	\$ 48,386,122	\$ 12,624,730	\$ 5,022,716	\$ 66,033,568	\$65,158,352

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 624,500	\$ 761,000
Current period service cost	53,300	67,600
Interest cost	19,600	21,800
Benefit payments	(47,000)	(35,800)
Actuarial losses (gains)	86,600	(190,100)
Accrued Benefit Obligation - end of year	737,000	624,500
Unamortized Net Actuarial (Losses) Gains	(39,400)	43,900
Liability for Employee Future Benefits	\$ 697,600	\$ 668,400

Employee Future Benefits Expense	2019	2018
Current period service cost	\$ 53,300	\$ 67,600
Amortization of net actuarial loss	3,300	16,900
Benefit cost	56,600	84,500
Interest cost	19,600	21,800
Total Employee Future Benefits Expense	\$ 76,200	\$ 106,300

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) **Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)**

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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:

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	471	5	476	481
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-13.50%
Member contributions for the year	\$ 3,094,175	\$ 7,138	\$ 3,101,313	\$ 3,673,841

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

Details of the MEPP are as follows:

	2019	2018
Number of active School Division members	472	485
Member contribution rate (percentage of salary)	9.00%	8.15-9.00%
School Division contribution rate (percentage of salary)	9.00%	8.15-9.00%
Member contributions for the year	\$ 1,057,244	\$ 932,497
School Division contributions for the year	\$ 1,055,883	\$ 932,497
Actuarial extrapolation date	Dec-31-2018	Dec-31-2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2019		2018	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Other Receivables	\$ 218,886	\$ 218,886	\$ 187,935	\$ 187,935
Total Accounts Receivable	\$ 218,886	\$ 218,886	\$ 187,935	\$ 187,935

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Supplier Payments	\$ 141,806	\$ 187,093
Accrued Salaries	717	-
Total Accounts Payable and Accrued Liabilities	\$ 142,523	\$ 187,093

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
Non-Capital deferred revenue:				
Donations for Scholarships, donations for schools	\$ 59,582	\$ 490,705	\$ 99,405	\$ 450,882
Total Deferred Revenue	\$ 59,582	\$ 490,705	\$ 99,405	\$ 450,882

10. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2019	2018
Revenues:			
Operating Grants	\$ 333,391	\$ 333,391	\$ 327,348
Total Revenues	333,391	333,391	327,348
Expenses:			
Salaries & Benefits	301,120	301,120	258,692
Instructional Aids	2,762	2,762	3,223
Non-Capital Equipment	-	-	333
Travel	1,381	1,381	508
Professional Development (Non-Salary Costs)	-	-	861
Student Related Expenses	206	206	77
Total Expenses	305,469	305,469	263,694
Excess of Revenues over Expenses	\$ 27,922	\$ 27,922	\$ 63,654

11. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

financial position. The school division does not maintain separate bank accounts designated assets.

Details of accumulated surplus are as follows:

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 60,614,051	\$ 1,366,118	\$ 5,022,716	\$ 56,957,453
	60,614,051	1,366,118	5,022,716	56,957,453
PMR maintenance project allocations (1)	1,332,730	1,547,772	895,683	1,984,819
Designated Assets:				
School generated funds	753,678	70,216	-	823,894
School budget carryovers	254,755	-	4,382	250,373
Teacher professional development	72,199	-	4,374	67,825
	1,080,632	70,216	8,756	1,142,092
Unrestricted Surplus	12,452,374	-	634	12,451,740
Total Accumulated Surplus	\$ 75,479,787	\$ 2,984,106	\$ 5,927,789	\$ 72,536,104

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

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 22, 2018 and the Minister of Education on August 22, 2018.

13. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2020	\$ 105,162	\$ 105,162
2021	96,881	96,881
2022	38,301	38,301
2023	3,994	3,994
Total Lease Obligations	\$ 244,338	\$ 244,338

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

14. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 7 school buses at a total cost of \$732,649.

15. RISK MANAGEMENT

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

i) Credit Risk

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

The aging of other accounts receivable as at August 31, 2019 was:

August 31, 2019			
	Total		0-30 days
Other Receivable \$	29,496	\$	29,496
Net Receivables \$	29,496	\$	29,496

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

ii) Liquidity Risk

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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

August 31, 2019			
	Total	Within	
		6 months	1 to 5 years
Accounts payable and accrued liabilities	\$ 142,523	\$ 137,908	\$ 4,615
Total	\$ 142,523	\$ 137,908	\$ 4,615

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$5,100,000 with interest payable monthly at a rate of prime minus 0.6% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

Foreign Currency Risk

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