



Sun West School Division #207

2014 - 15 Annual Report

Contents

Letter of Transmittal	5
Introduction	6
School Division Profile.....	7
About Us.....	7
Division Philosophical Foundation	7
Division Organizational Chart.....	8
School List.....	9
Program Overview	10
Strategic Direction and Reporting	11
Introduction of the Education Sector Strategic Plan	11
Enduring Strategies	11
2014-15 One Year Priorities	12
ESSP One Year Priority Area: In partnership with First Nations and Métis stakeholders, develop a First Nations and Métis student achievement initiative.	12
ESSP One Year Priority Area: Identify and implement a unified set of provincial high impact reading assessment, instruction, and intervention strategies in 2014-15.	13
2014-15 Two to Five Year Priorities	14
ESSP Two to Five Year Priority Area: By June 2020, 80% of students will be at grade level or above in reading, writing, and math.	14
ESSP Two to Five Year Priority Area: By June 2020, collaboration between First Nations and Métis and non- First Nations and Métis partners will result in significant improvement in First Nations and Métis achievement and graduation rates.	17
ESSP Two to Five Year Priority Area: Saskatchewan's graduation rate will be 85% by 2020.	20
2014-15 School Division Local Goals and Actions for Two to Five Year Priority Area: .. 25-30	
ESSP Two to Five Year Priority Area: By 2017, the increase in operational education spending will not exceed the general wage increases and inflationary costs within the sector while being responsive to the challenges of student need, population growth, and demographic change..... 31	
ESSP Two to Five Year Priority Area: By June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE).	32
The School Division in the Community	35

Community and Parent Involvement	35
Community Partnerships.....	36-37
Governance	38
The Board of Education	38
School Community Councils	39
Demographics	40
Students	41
Staff	42
Senior Management Team	42
Facilities Transportation and Infrastructure Projects	43
Facilities	43
Infrastructure Projects	43-44
Student Transportation	45
Financial Overview	46
Summary of Revenue and Expenses	47
Budget to Actual Revenue, Expenses and Variances	48
Appendices.....	49
Appendix A – Payee List	49-56
Board Remuneration	49
Personal Services	49
Supplier Payments	49
Other Expenditures.....	51
Appendix B – Management Report and Audited Financial Statements	52-88



School Division Contact Information

Sun West School Division #207

Success for all

Box 700, Rosetown SK S0L 2V0

Phone: (306) 882-2677

Toll-free: 1-866-375-2677

Fax: (306) 882-3366

E-mail: info@sunwestsd.ca

Website: www.sunwestsd.ca

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

Letter of Transmittal

Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Sun West School Division #207 is pleased to provide you and the residents of the school division with the 2014-15 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

Respectfully submitted,

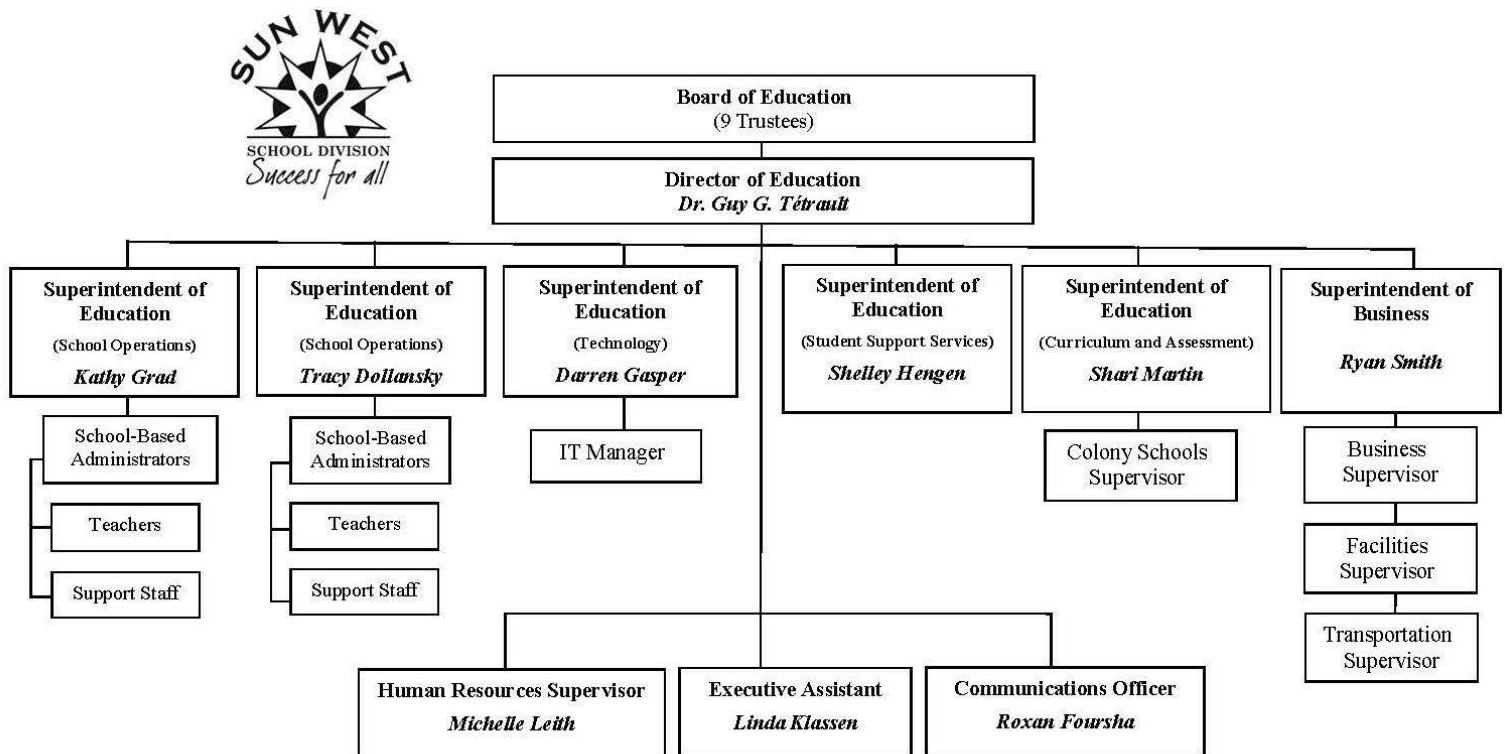
A handwritten signature in black ink, reading "Karen Itterman". The signature is written in a cursive style with a large initial 'K'.

Karen Itterman
Chairperson

Introduction

This annual report presents an overview of Sun West School Division's activities and results for the fiscal year September 1, 2014 to August 31, 2015. 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.

Division Organizational Chart



School List

There are 40 schools in Sun West School Division located in 25 Saskatchewan communities:

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

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 40 schools of the division.

In order to better meet the needs of individual students, Sun West is moving down the path of "Personalized Learning". In the past, 'differentiation' was practiced by teachers and this differentiation is now being intensified through the use of technology. By using technology, teachers are now able to provide much more control of learning to individual students within their regular classrooms. Initially called "Blended Learning", students continue to learn in a supervised brick and mortar location away from home as well in part, through online learning. The student has control over time, place, path, and/or pace. The Sun West School Division continues to place much emphasis on teacher professional development in order to assist teachers in changing their teaching pedagogy with the aim to activate student learning within this new environment. Numerous supports are being developed and placed at the disposal of teachers and students. Many of these supports are being developed with the use of technology through the Sun West Distance Learning Centre. Teachers are being provided with opportunities to work in collaborative teams to develop digitized resources to be used in these 'Blended' classrooms. Personalized Blended Learning provides the opportunity to deepen and accelerate student learning by tailoring instruction to individuals' needs, skills and interests. It offers approaches that provide a variety of learning experiences that prepare students for college and career. Teachers play an integral role by managing the learning environment, leading instruction and guiding students to take ownership of their learning.

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

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

- Independent Education Programing for "at risk" students (IndEP)
- Core French Instruction
- Distance Dducation
- English as an Additional Language Programming
- Apprenticeship Programming
- Music/band Programing
- Nutrition Programs
- Prekindergarten Programs
- Technology-enhanced Learning
- Dual Credit Programming

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

- Curriculum, Instruction, Data and Assessment Consultant
- Educational Psychologists
- Colony Schools Supervisor
- Career Guidance Counsellors/Career Development Consultant
- Student Support Services Consultants
- Speech and Language Pathologists
- Student Counsellors
- Learning Consultants and Coaches
- Occupational/Physical Therapists
- Online Instructional Design Consultant

Programming highlights for 2014-15 included:

- Construction began on the new Sun West Distance Learning Centre in Kenaston
- Established 21st Century catalyst teachers in each school with a focus on 21st Century professional development for all teachers
- Conducted social media and digital awareness workshops with all staff and students
- Aspiring Leadership Program implemented
- Induction by Mentorship Initiative
- Utilized student, staff and parent Tell Them From Me (TTFM) survey results to determine satisfaction levels of new program offerings.

Strategic Direction and Reporting

Introduction of the Education Sector Strategic Plan

Saskatchewan's PreK-12 education sector has undergone a significant shift in strategic planning. Throughout 2013-14, provincial school divisions and the Ministry of Education collaboratively developed an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP aligns the work of all school divisions and the Ministry of Education. The plan was developed using a new planning methodology that integrated priority identification; strategic planning; performance measurement, reporting and review; and, course correction to achieve outcomes. The ESSP identified two one-year, short term priority areas, and five two-to-five year priority areas. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students. Sun West School Division's Board of Education approved the strategic plan in 2014, along with the Government of Saskatchewan.

The first cycle of the ESSP was deployed in 2014-15.

Enduring Strategies

As a part of the ESSP, education sector leaders developed enduring strategies. Enduring strategies are an expression of the core beliefs of the education sector. The enduring strategies support a Student First approach by placing the student front and centre and ensuring all students in Saskatchewan have the education and skills needed to succeed when they graduate from high school.

The Enduring Strategies include:

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

2014-15 One Year Priorities

ESSP One Year Priority Area: *In partnership with First Nations and Métis stakeholders, develop a First Nations and Métis student achievement initiative.*

2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include: (i) the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy; (ii) the development of a centralized assessment management and delivery system to measure, track and report student growth; and (iii) the development and implementation of data-sharing protocols that facilitate transition plans for students moving through and between systems.

2014-15 School Division Goals and Actions for One Year Priorities

Sun West School Division received \$10,000 from the Ministry of Education's First Nations and Métis Education Achievement Funds (FNMEAF). The focus of the FNMEAF has been to provide additional supports and services to First Nations and Métis (FNM) students to improve educational outcomes and to ensure that teachers in our division are effectively implementing curriculum outcomes with emphasis on First Nations and Métis knowledge, traditions and ways of knowing.

In 2014-15, Sun West School Division utilized a revised student enrollment form that included a section on self-declaration. This form was introduced to all our schools in 2013-14, in an effort to have a more accurate representation of FNM students in our boundaries. Between the years 2013-14 and 2014-15, Sun West School Division saw an increase in self-identified FNM students in grades K-12, with 79 students self-declaring in 2013-14 and 133 in 2014-15. This assisted us in our quest to more accurately track the students who are flourishing in schools and those who required interventions. In 2014-15, Sun West School Division introduced the use of Pearson Inform, a database that tracks and compares student achievement data over a student's time at school. This ability to track and monitor successes and areas of need, combined with the introduction of tier 2 and 3 interventions has greatly enhanced the ability of our division to intervene when needed in a student's programming and to help students achieve academic success.

Sun West worked to establish a relationship with the Office of the Treaty Commissioner (OTC) and to establish a list of elders who are willing to work with teachers and schools. One of our superintendents is a member of the OTC advisory council that meets with elders. This partnership with OTC also resulted in our division having at least one trained Treaty Catalyst teacher in all of the schools in our division, with regular opportunities for training additional catalyst teachers. Treaty Catalyst teachers play an important role in infusing First Nations and Metis knowledge, traditions and ways of knowing into all aspects of the curriculum. Having a minimum of one teacher per school allows the catalyst teacher to plan and advise staff members as they work to incorporate these learnings into their instruction.

ESSP One Year Priority Area: *Identify and implement a unified set of provincial high impact reading assessment, instruction, and intervention strategies in 2014-15.*

2014-15 ESSP Actions for the One-Year Priority

Actions within this priority area include the collection of grade 3 reading levels for all students in Saskatchewan, the development of a sector reading strategy, and the creation of provincial and school division primary grade reading literacy teams.

2014-15 School Division Goals and Actions for One Year Priority

Sun West School Division has a process in place to ensure Reading is assessed with all Grade 1-5 students using the Developmental Reading Assessment (DRA) that has been in place for the last 6 years. During the 2014-15 school year, progress was recorded twice a year for Grades 1-5 students. This tracking of student progress also includes additional review and focus on spring results every fall to ensure a smooth transition for students as they enter a new grade.

In addition to introducing *Saskatchewan Reads* to our elementary teachers in March 2015, our school division also developed a “Reading Wiki” and a “Teacher Toolkit” to support instruction that includes strategies for teaching reading in Grades 1-3 and best practices for accessing curriculum, instruction and assessment to support reading instruction. The toolkit and supporting resources was created by an advisory group of Grades 1-3 Sun West teachers. In addition to interventions to support Tier 1 reading instruction, implementation of a Tier 2 LLI intervention and a Tier 3 Roadways program was introduced in schools across our division in 2014-15. Monitoring of student results and using the results to plan instruction was enhanced with the introduction of Pearson Inform, a database for tracking student achievement that allows teachers to analyze student progress at sub skills of reading measured by the DRA.

During the 2014-15 school year, teachers were also provided with training to support the implementation of the toolkit and a recalibration/retraining of how the DRA tests are administered and results analyzed occurred for all primary teachers.

In addition, a parent section outlining supports for reading and frequently asked questions was created as a result of feedback collected at our annual division SCC meeting. The Parent Toolkit is found on our division Web page at <http://www.sunwestsd.ca/pages/parent-supports.html>.

2014-15 Two to Five Year Priorities

ESSP Two to Five Year Priority Area: *By June 2020, 80% of students will be at grade level or above in reading, writing, and math.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the purchase of a provincial data system to track student achievement, the development of an instructional practices model for reading, writing, and math, the development of a job-embedded professional learning model, and the development and implementation of division-based common math assessments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

By June 2015, at least 78% of Grade 3 students will be reading at or above grade level.

By June 2018, 80% of Grades 5 and 8 students will be proficient on identified numeracy outcomes on the provincial math assessment.

By June 2020, at least 80% of Grades 4, 7, and 10 students will be proficient on the provincial writing assessment.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

By June 2020, 80% of Sun West students participating in the provincial assessment will be at or above grade level in reading, writing and math.

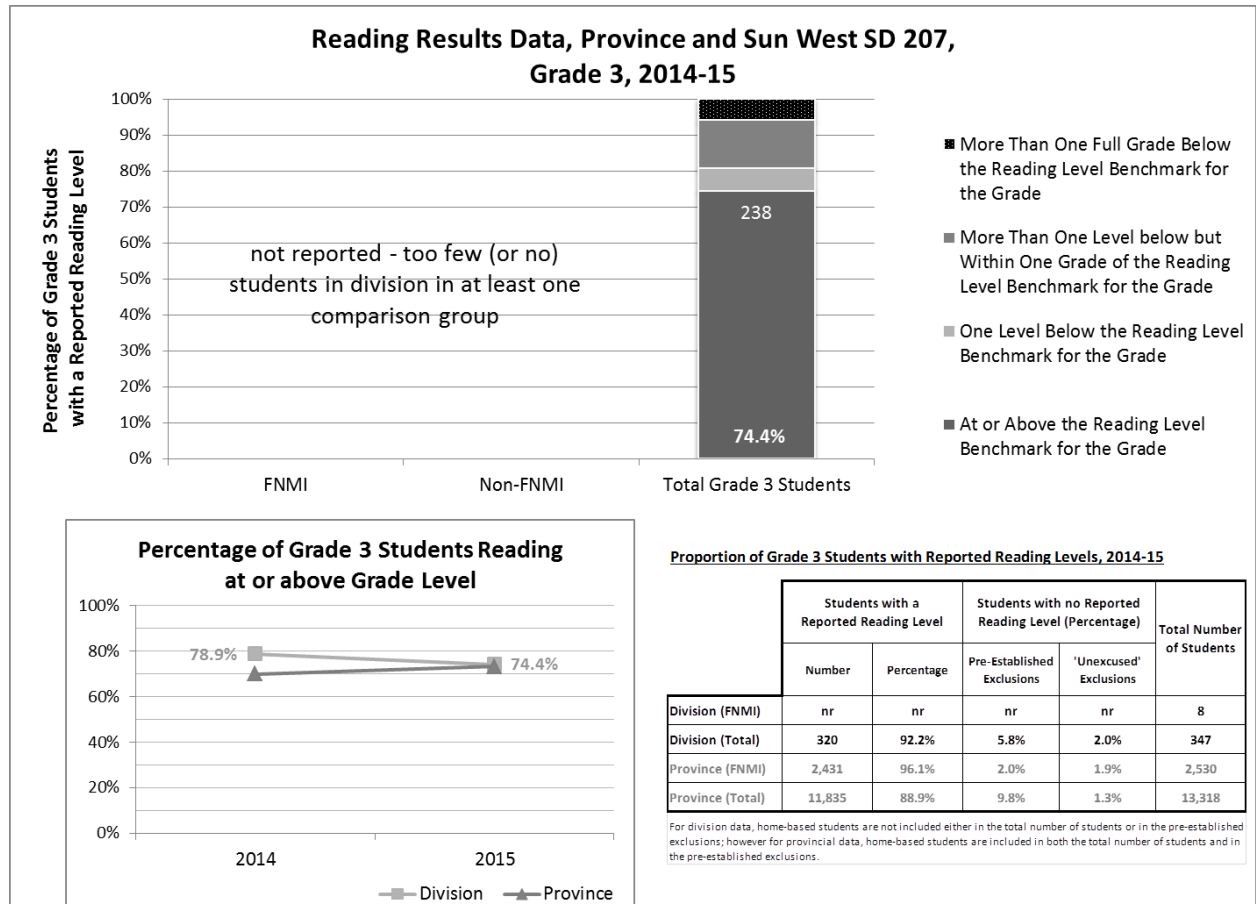
During the 2014-15 school year, a Sun West Reading toolkit team comprised of 14 members, (Grade 1-3 teachers, learning coaches and student support and curriculum consultants) was formed to support the work of the Sask Reads provincial reading initiative. A teacher tool kit to support reading was created as well as a wiki <http://readingstrategiesthatwork.wikispaces.com/> and a parent web page <http://www.sunwestsd.ca/pages/parent-supports.html> geared at parents supporting students learning to read. Several professional learning workshops and presentations

were offered at the August I Learn Day and during our March 2015 inservice day promoting the reading wiki and introducing the provincial *Sask Reads* document and website and the Sun West Teacher toolkit. Sun West learning coaches and consultants worked with teachers in grades 1-5 to review division practices regarding use of the DRA (Diagnostic Reading Assessment) to ensure teachers were using it to inform instruction and that expectations/scoring practices across the division were consistent with provincial expectations.

In the area of math, teachers have been working to incorporate the use of new strategies to ensure gaps in learning are addressed. Many teachers have been exploring new instructional models and strategies including guided math and blended or personalized math instruction. Teachers continue to use the provincially created pre and post assessments to track student progress with regard to mastery of math outcomes.

Sun West School Division introduced the use of Pearson Inform data warehousing tool to track student achievement in our division. This was fully implemented and introduced to all Sun West schools by June 2015, and will be used in upcoming years to help measure student success. This program allows teachers to access information about individual students and also provides classroom and school profiles.

Measures



Note:

Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations.

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Student Data System (Data run on July 20, 2015).

In 2014-15, Sun West reported reading levels for 92.2% of our Grade 3 students. This number is slightly higher than the 88.9% of students that reported at the provincial level. Sun West had a lower number of students with pre-established exclusions (5.8%) than provincial numbers of pre-established exclusions (9.8.0%) but a slightly higher number of unexcused exclusions (2%) compared to provincial unexcused exclusions (1.3%). We are currently looking into the reasons for the number of the unexcused exclusions and will be working to reduce this number in the following school year. Of

the Grade 3 students with reported reading levels, 74.4% of Sun West students are at or above the reading level benchmark; less than 10% are one level below; slightly more than 10% are more than one level below but within one grade of the reading level benchmark; and less than 10% are more than full grade below the reading level benchmark for the grade. This number is slightly lower than the number reported in the previous year (78.9%) and is below the provincial goal for 2020 of 80%. In 2014-15, the data display provided by the Ministry of Education suppressed Sun West data for FNM students due to low student numbers (8) in this demographic. Sun West tracking of reading levels of students in Grades 1 to 5, indicates no observed difference between achievements of FNM students compared to their non FNM counterparts.

ESSP Two to Five Year Priority Area: *By June 2020, collaboration between First Nations and Métis and non- First Nations and Métis partners will result in significant improvement in First Nations and Métis achievement and graduation rates.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the engagement of First Nations and Métis leaders to develop partnerships and plans to increase student achievement and graduation rates, the identification or development of instruments to measure student progress, the facilitation of student transition plans, and the development of First Nations language programming.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

*Achieve an increase **% increase in the First Nations and Métis graduation rate per year.*

2014-15 School Division Goals and Actions for the Two to Five Year Priority

In 2014-15, Sun West FNM students had a graduation rate of 78.6% compared to our overall graduation rate of 83.3%. Even though Sun West FNM graduation rates are 38.5% higher than the provincial graduation rate for FNM students of 40.1%, we will continue to work to ensure enrolment, engagement, achievement and graduation rates of FNM students occur at the same rates as those of their non-aboriginal counterparts. Sun West did not set an individual goal for FNM graduation rates due to extremely low student numbers in this area. Based on the reported graduation rates mentioned earlier in this paragraph, we feel our FNM students have favourable results at this time.

Average Final Marks – Sun West SD

Average Final Marks in Selected Secondary-Level Courses 2014-15						
Subject	All Students		Non-FNMI		FNMI	
	Province	Sun West SD	Province	Sun West SD	Province	Sun West SD
English Language Arts A 10	72.4	72.4	75.1	72.7	61.5	65.5
English Language Arts B 10	72.7	72.3	75.2	72.5	61.7	67.3
Science 10	71.2	72.8	74.1	73.1	59.7	65.9
Math: Workplace and Apprenticeship 10	71.3	74.7	74.6	75.1	59.2	68.1
Math: Foundations and Pre-calculus 10	71.3	73.2	73.2	73.6	60.5	63.4
English Language Arts 20	73.4	76.9	75.1	76.9	64.4	78.3
Math: Workplace and Apprenticeship 20	67.2	77.5	69.3	77.5	62.0	76.5
Math: Foundations 20	72.3	75.6	73.8	75.5	64.4	78.3

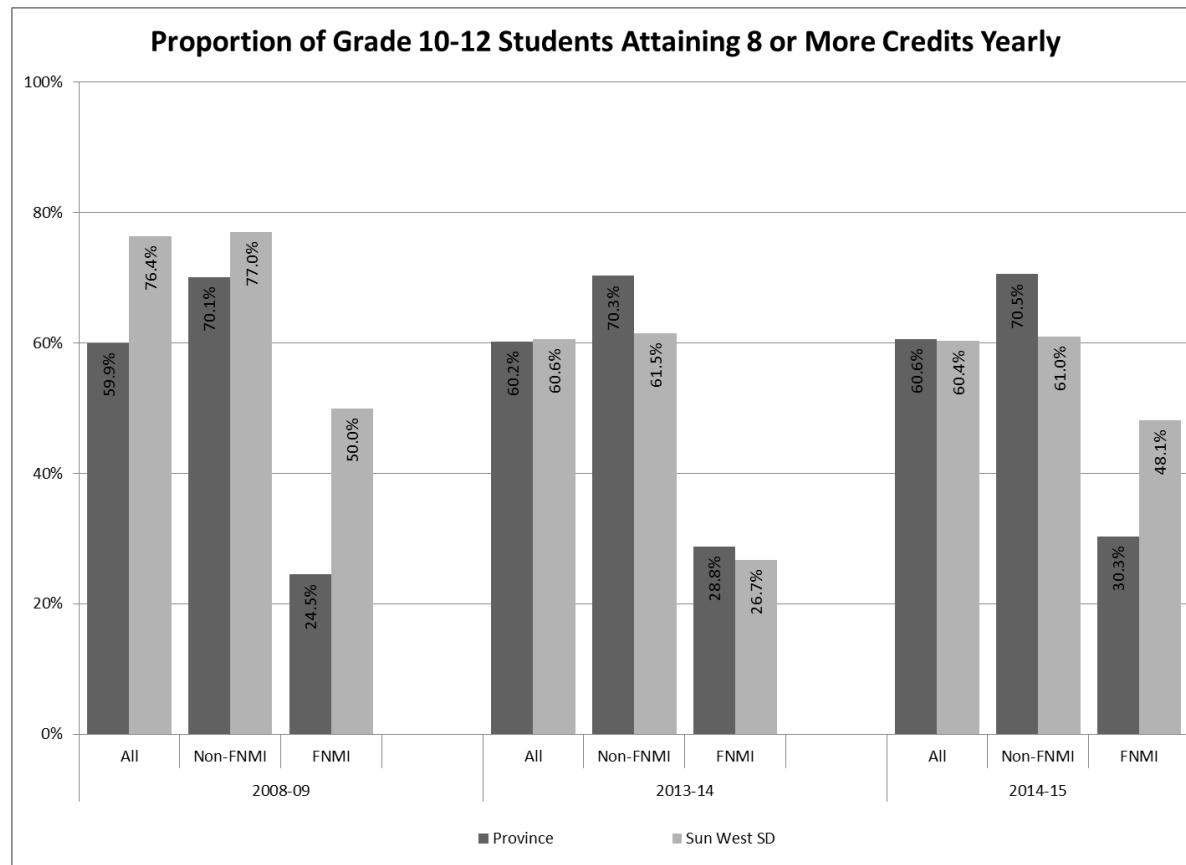
Note:

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Sun West students continue to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated by the chart below. Sun West FNM students are slightly lower in some subjects than non FNM students. At present time we are satisfied with our students' progress and will continue to monitor this data.

Credit Attainment – Sun West SD



Note:

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

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

The credit attainment rate of Sun West students in 2014-15 is consistent with that of the province. Non-FNM students' credit attainment rates are slightly lower than the province. FNMI credit attainment rates are above provincial results even with a significant low number of students. Regardless of credit attainment of 8 or more per year, Sun West on-time graduation rates remain at or above the provincial norm. This may be due to students in grades 10 and 11 completing more than the required 8 credits per year.

ESSP Two to Five Year Priority Area: *Saskatchewan's graduation rate will be 85% by 2020.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include a review of provincial high school graduation requirements, the development of a Grade 9 transition from high school plan, and support for embedded professional development for teachers.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

Achieve a 3% total increase in the provincial graduation rate per year.

By June 2020, all students report high levels of engagement in their learning.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

Graduation is an important step in helping our students work towards healthy and productive lives. Our School Division's goal aligns with the ESSP in working towards this goal by:

Improving our three year graduation rate from 83.3% to 85% by the end of June 2016. Some actions we have taken this past year to achieve our goals included:

- Continued assessment of our Independent Education Programming (IndEP) in the area of number of programs, increased staffing, broader spectrum of grade levels
- Established school pilot sites in regards to graduation rates improvement planning
- Created Positive Mental Health Initiative
- Continued Middle Level At-Risk Student Identification Project
- Established Cohort for School-Based Administrators
- Supported Interagency Integration
- Continued Distance Learning Implementation
- Introduced Grade 9 Transition Plan
- Piloted Sask Careers program
- Refined process for Teacher Professional Development
- Determined levels of engagement
- Developed Attendance Focus Group
- Continued Credit Outcome Recovery

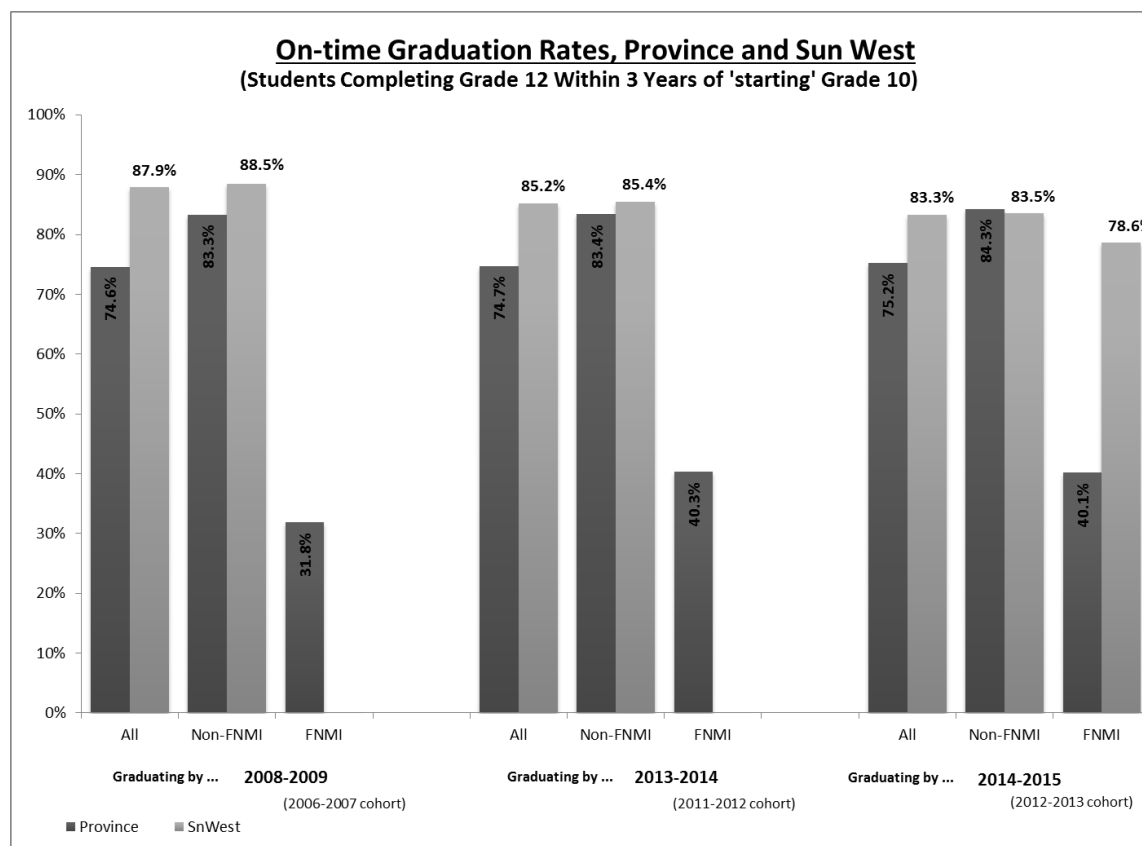
Our School Division's student engagement goal aligns with the ESSP in working towards this goal by:

By June 2018, all Sun West Schools will report student engagement levels at or above the Canadian average on the Tell Them From Me (TTFM) survey results.

In addition to using the following areas of engagement from the TTFM survey (**social engagement, institutional engagement, intellectual engagement and drivers of engagement**), we continued to measure our success through the following projects:

- 21st Century Competency Workshops
- CAIT survey (locally developed survey)
- 1:1 device project
- Blended Learning Data Report (in partnerships with the University of Saskatchewan)
- Communication
- Attendance data
- Various student surveys
- Teacher Technology Integration Rubric (data tracking of progression)
- Various research partners such as Dr. Keith Walker and Dr. Sabre Cherkowski.

Measures



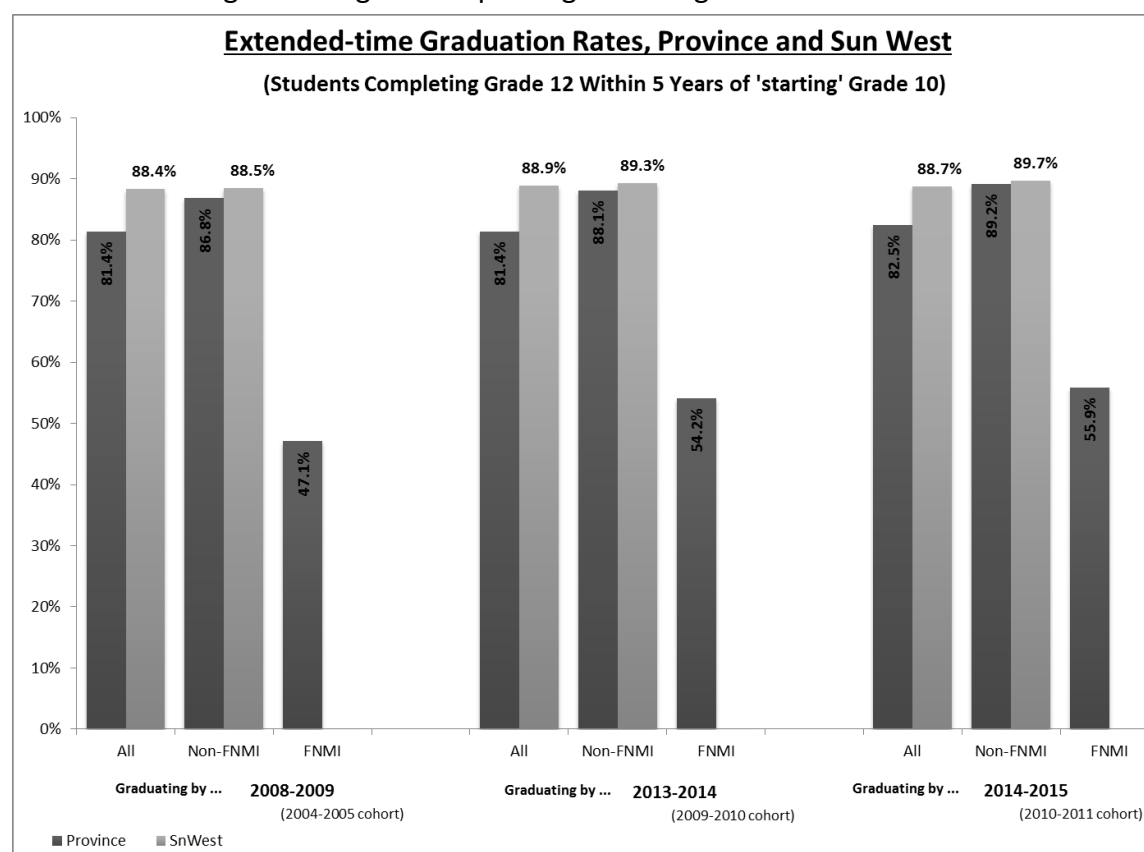
Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2015

Three-Year Graduation Rates – When one looks at the data from 2008-2009, 2013-2014 and 2014-2015 there is a slight decline in our overall graduation rates. One has to question why knowing full well that when the rates are already high any change in graduation rates can create a significant change. The overall graduation rate from June 2009, June 2014 and June 2015 went from 87.9% to 85.2% to 83.3% respectively. The non-FNMI graduation rate from June 2009, June 2014 and June 2015 went from 88.5% to 85.4% to 83.5% respectively. The question of why the trend in terms of why the graduation rate has dropped is being examined carefully to see where the support is needed. Sun West School Division believes that an increased range of offerings and pathways for students will provide more meaningful engagement and increased persistence to graduate. Purposeful use of the Adult 12 option for students who are unsuccessful with a 24 credit program is a first step; however we support the government's focus on additional, meaningful strategies in improving on-time graduation rates.



Note:

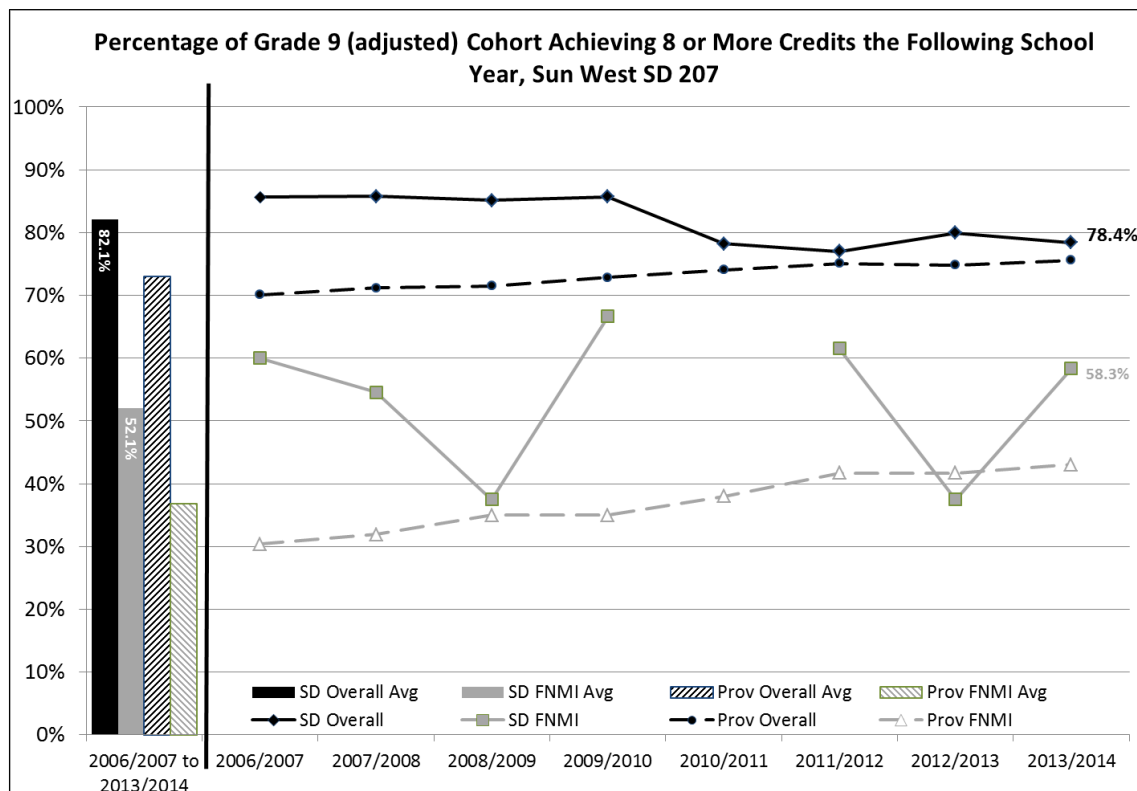
Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2015

Five-Year Graduation Rates – When one looks at the data from 2008-2009, 2013-2014 and 2014-2015 there is a slight increase (and decrease) in our overall graduation rates. This is encouraging as it indicates that some of our students are being successful with attaining the necessary credits to get a grade 12 diploma. The overall graduation rate from June 2009, June 2014 and June 2015 went from 88.4% to 88.9% to 88.7% respectively. The non-FNMI graduation rate from June 2009, June 2014 and June 2015 went from 89.5% to 89.7% respectively. Sun West School Division longitudinal data indicates five year persistence rates of approximately 90%. Sun West has focused intervention strategies for non-graduates in the first years after on-time graduation.

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

We will continue to support all students in achieving a grade 12 diploma.



Notes:

Grade 9 school year cohort is defined as the group of students enrolled in Grade 9 for the first time in a particular school year (according to the ministry Student Data System), adjusted in the following ways: 1) Students 12 and younger, and students 18 and older, as of Sep 30 of the Grade 9 school year, are excluded; and, 2) Students without a base enrolment on or after Sep 30 are excluded; 3) Students

enrolled in Functionally Integrated or special education programs are excluded; and, 4) Students whose enrolment outcome is 'deceased', 'transferred to out-of-province schooling', or 'transferred to out-of-country schooling' prior to June 1st of the school year immediately following Grade 9 cohort placement are excluded. Students are assigned to the school division in which the student last enrolled in the year that they became part of the Grade 9 cohort.

Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2015

Transition from Grade 9 to Grade 10 – Transitioning from grade 9 to grade 10 can be a very difficult transition as the stakes are higher with the need to accumulate credits. Overall, 82.1% of students enrolled in Grade 10 for the first time in 2014-2015 achieved 8 or more credits; of those students who are FNMI, only 52.1% had achieved 8 or more credits. Our division's results are higher than the provincial results of 72% for all students and 37% for FNMI students. These results seem to be in alignment with the graduation rates for our school division. We are not satisfied with these results and will continue to work on supporting all our students as outlined in our action plan as stated above.

In regards to the four levels of engagements in the TTFM survey, this is what our data looks like:

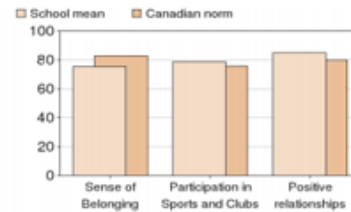
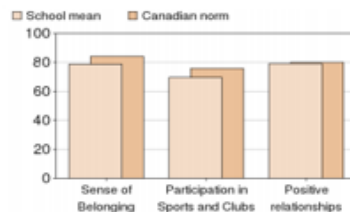
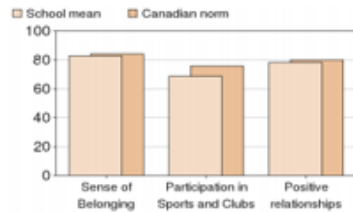
SWSD Elementary Schools

2012-2013

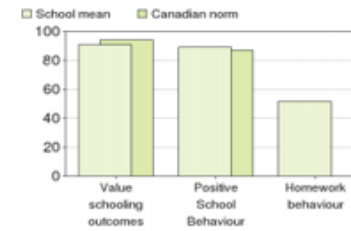
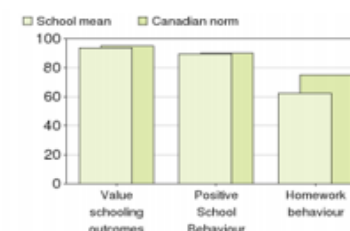
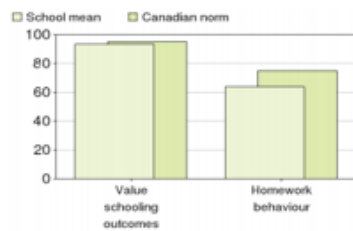
2013-2014

2014-2015

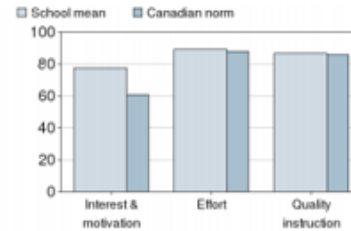
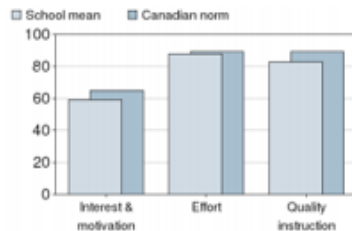
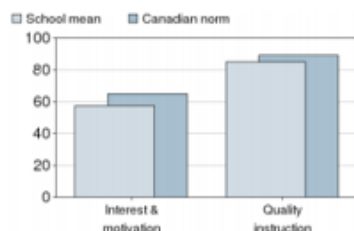
Social Engagement



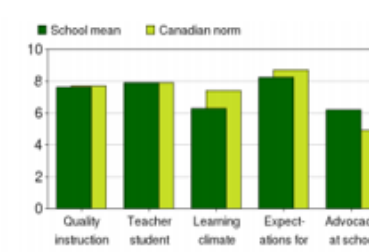
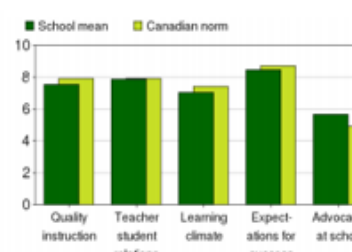
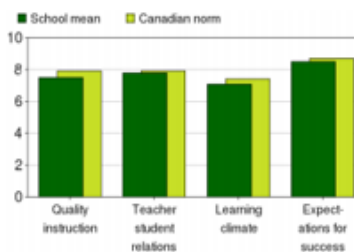
Institutional Engagement



Intellectual Engagement



Drivers of Engagement



The Elementary Schools:

Social engagement involves the level of active involvement of the student in the life of the school which also includes their friendships and their involvement in sports and extra-curricular activities. A sense of belonging at school and an increase in academic motivation is the purpose of this type of engagement.

Social Engagement at the elementary school level:

- The students are still lagging behind the Canadian norm in the area of *Sense of Belonging* in all of the previous three school years.
- The categories of *Participation in Sports and Clubs* and *Positive Relationships* were lagging behind the Canadian norm until the 2014/2015 school year in which the elementary students in the Sun West School Division surpassed the Canadian norm.

Institutional engagement indicates students who value school and who meet the formal rules of schools. This is reflected in their long term success through their attendance and effort in doing homework.

Institutional Engagement at the elementary school level:

- *Valuing School Outcomes* for the past three years has slightly lagged behind the Canadian norm.
- *Homework Behaviour* has also lagged behind the Canadian norm in 2012/2013 and 2013/2014. We are unsure of the 2014/2015 school year as the Canadian norm was not indicated.
- *Positive School Behaviour* was introduced into the TTFM in 2013/2014 and that year our students were behind the Canadian norm. In 2014/2015, the students of Sun West School Division were slightly ahead of the Canadian norm.

Intellectual engagement involves a serious emotional and cognitive investment in their learning. These students would be using a higher level of thinking to increase their understanding. It is also tied to the ability to solve complex problems and constructing new knowledge. It also involves the quality of instruction and student motivation.

Intellectual engagement at the elementary school level:

- In the 2012/2013 and 2013/2014 school years, the students were behind the Canadian norm in the area of *Interest and Motivation*. In the 2014/2015 school year the Sun West students were considerably beyond the Canadian norm.
- In the area of *Quality Instruction*, the students were below the Canadian norm in 2012/2013 and 2013/2014. They were slightly above the Canadian norm in 2014/2015.
- *Effort* was introduced in 2013/2014 and the students were slightly below the Canadian norm. In 2014/2015 they were slightly above the Canadian norm.

The **drivers of students engagement** is constituted by the quality of instruction, teacher-student relations, the climate of learning in the classroom, the level of teacher expectation for success and student advocacy.

The **Drivers of Engagement** at the elementary school level:

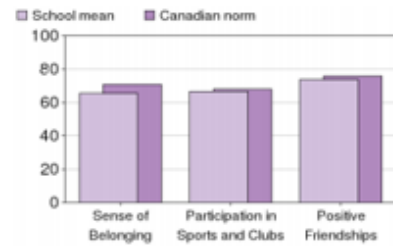
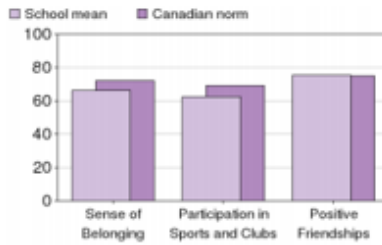
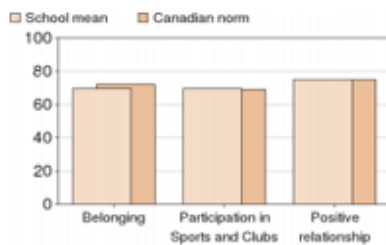
- In 2012/2013, 2013/2014 and 2014/2015, *Quality Instruction* was below the Canadian norm.
- From 2012/2013 to 2014/2015, it appeared that the *Teacher-Student Relations* among Sun West elementary students steadily grew to be equal to the Canadian norm.
- *Learning Climate* was below the Canadian norm in 2012/2013 and 2013/2014 and then dropped significantly in 2014/2015.
- *Expectations for Success* was below the Canadian norm in 2012/2013 to 2014/2015.
- *Advocacy at School* was introduced in 2013/2014 and for the past two years the elementary students in Sun West have been markedly above the Canadian norm.

SWSD Secondary Schools 2012-2013

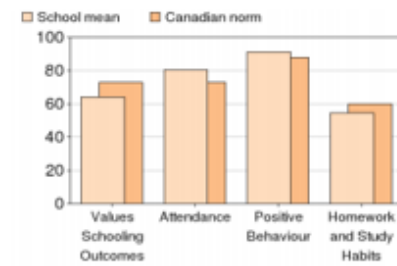
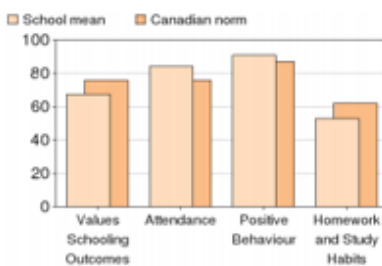
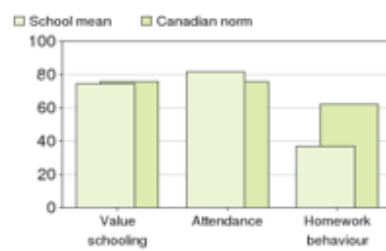
2013-2014

2014-2015

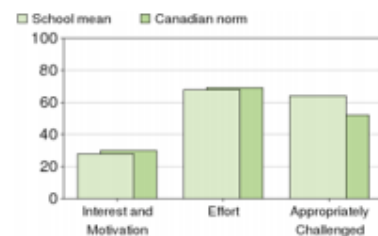
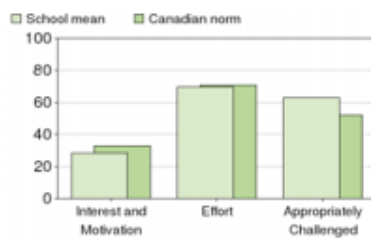
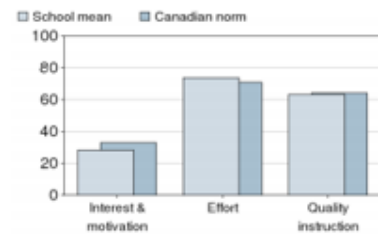
Social Engagement



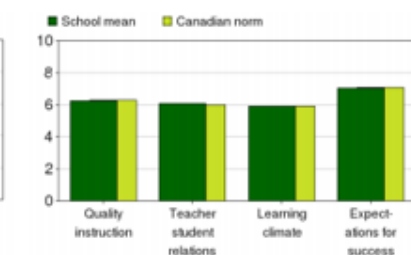
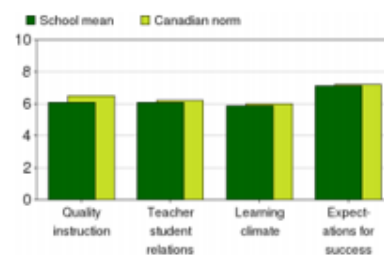
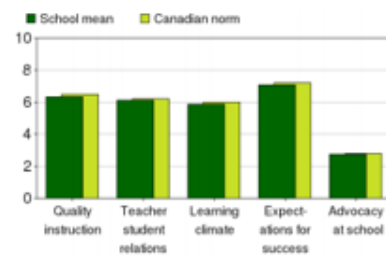
Institutional Engagement



Intellectual Engagement



Drivers of Engagement



The TTFM data of the last three years (2012/2013, 2013/2014 and 2014/2015) will be very useful in deciding on continued supports for engagement as well as knowing where to put additional supports.

The Secondary Schools:

Social engagement involves the level of active involvement of the student in the life of the school which also includes their friendships and their involvement in sports and extra-curricular activities. A sense of belonging at school and an increase in academic motivation is the purpose of this type of engagement.

Social Engagement at the secondary school level:

- In the area of *Sense of Belonging*, the students have lagged behind the Canadian norm.
- *Participation in Sports and Clubs* in 2012/2013 was slightly above the Canadian norm and then dipped below in 2013/2014 and then gained ground in 2014/2015 to stay just slightly below the Canadian norm.
- In the area of *Positive Relationships*, it was equal, slightly above and then slightly below the Canadian norm in 2012/2013, 2013/2014 and 2014/2015 respectively.

Institutional engagement indicates students who value school and who meet the formal rules of schools. This is reflected in their long term success through their attendance and effort in doing homework.

Institutional Engagement at the secondary school level:

- *Values Schooling Outcomes* was slightly below the Canadian norm in 2012/2013 and then significantly below in 2013/2014 and 2014/2015.
- *Attendance* was above the Canadian norm from 2012/2013 to the 2014/2015 school year.
- *Homework Behaviour* was significantly below the Canadian norm in 2012/2013 and has started to move closer to the Canadian norm in 2013/2014 and 2014/2015.
- *Positive Behaviour* was added to the survey in 2013/2014 and the students scored above the Canadian norm in 2013/2014 and 2014/2015.

Intellectual engagement involves a serious emotional and cognitive investment in their learning. These students would be using a higher level of thinking to increase their understanding. It is also tied to the ability to solve complex problems and constructing new knowledge. It also involves the quality of instruction and student motivation.

Intellectual engagement at the secondary school level:

- In the area of *Interest and Motivation*, the students were below the Canadian norm but are moving closer to the Canadian norm from 2012/2013 to 2014/2015.
- *Effort* was above the Canadian norm in 2012/2013 and was below the Canadian norm in 2013/2014 and 2014/2015.

- *Quality Instruction* in this category was only indicated in 2012/2013 and was below the Canadian norm.
- *Appropriately Challenged* was introduced in 2013/2014 and 2014/2015 and the students were above the Canadian norm in both of those school years.

The **drivers of students engagement** is constituted by the quality of instruction, teacher-student relations, the climate of learning in the classroom, the level of teacher expectation for success and student advocacy.

The **Drivers of Engagement** at the secondary school level:

- *Quality Instruction* in 2012/2013 was slightly below the Canadian norm, was lower than the Canadian norm in 2013/2014 and then moved closer to the Canadian norm in 2014/2015.
- *Teacher-Student Relations* were slightly below the Canadian norm in 2012/2013 and 2013/2014 and slightly above the norm in 2014/2015.
- *Learning Climate* was slightly below the Canadian norm in 2012/2013 and 2013/2014 and equal in 2014/2015.
- *Expectations for Success* was slightly below the Canadian norm in 2012/2013 and 2013/2014 and equal in 2014/2015.
- *Advocacy at School* was only recorded for the 2012/2013 school year. It shows it almost being equal to the Canadian norm.

The value of this data gives us the opportunity to know where to continue to support student engagement and where additional support can be directed.

ESSP Two to Five Year Priority Area: By 2017, the increase in operational education spending will not exceed the general wage increases and inflationary costs within the sector while being responsive to the challenges of student need, population growth, and demographic changes.

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority area include an analysis of funding relative to costs, a review of the Deloitte report to identify areas of savings, the implementation of a LEAN philosophy across school divisions, and the opportunity to identify shared services across school divisions.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

Achieve accumulated operational savings by 2016 to reassign to system strategies.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

Sun West School Division continues to implement efficiencies, in conjunction with the LEAN philosophy, through its operations. In the 2014-15 school year SWSD completed two LEAN events. We implemented an online absence reporting and substitute booking program; AESOP. This has reduced time spent by school-based staff arranging subs for absences. Absentee data is readily available to schools to address absentee issues. It has reduced time spent by payroll employees, as data is uploaded online rather than entered manually. There has been an increase in accuracy as employees are entering absence reasons directly and there has been a reduction in overall absences.

SWSD introduced an online database; Pearson Inform that allows teachers and administrators to track student progress division, provincial and national normed assessments. This information is linked to the provincial student numbers and allows for reports to be created quicker and accessed by front line personnel. Previously staff had to ask for division office personnel for assistance. Tracking of student progress continues to be maintained year to year to allow educators to view the students' growth trajectory. All information regarding student interventions and progress are now housed in a single database.

SWSD created an online Professional Development library, which has aligned with division efficiencies by providing staff the opportunity to take part in professional development online, instead of travelling. This library includes On-Demand, Scheduled and Archived Webinars. SWSD also holds iLearn and 21st Century Workshops, where staff participate in sessions within the school setting. This online library can be found at <http://www.sunwestsd.ca/pages/staff-pd.html>.

SWSD has implemented efficiencies in 2014-15, in a variety of other areas. This includes continued use of digital resources instead of print resources for learning and support, use of GPS units on school buses, offsite record storage accessed, making use of technology for meeting purposes, and increasing the use of electronic forms (electronic funds transfer, payroll and human resources forms, etc.). These types of examples have resulted in tasks completed in a more timely and effective manner, where resources can be allocated to other areas.

SWSD has also focused on efficiencies in 2014-15 that may be available within its Distance Learning Centre. This includes reviewing Programming and Financial Reports to help support the Business Plan going forward. In the 2014-15 school year, the SWSD commenced a Capital Building Project, where DLC Staff will be housed in one location, with more efficient operations and benefits are expected.

Future LEAN events in the 2015-16 school year will be in the areas of Teacher and Principal Workloads and Division Communication.

ESSP Two to Five Year Priority Area: *By June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE).*

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority include the gathering of provincial Kindergarten baseline data, aligning the work of the ESSP with the Saskatchewan Child and Family Agenda, completing an environmental scan of current data available across sectors, exploring additional formative early learning assessments, establishing of a bank of developmentally appropriate targeted supports, and creating an incremental plan for universal access to high-quality early learning environments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

In 2014-15, all school divisions will administer the Early Years Evaluation to all Kindergarten students to establish baseline data.

By June 2015, align the work of the Education Sector Strategic Plan with the Saskatchewan Child and Family interministerial table.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

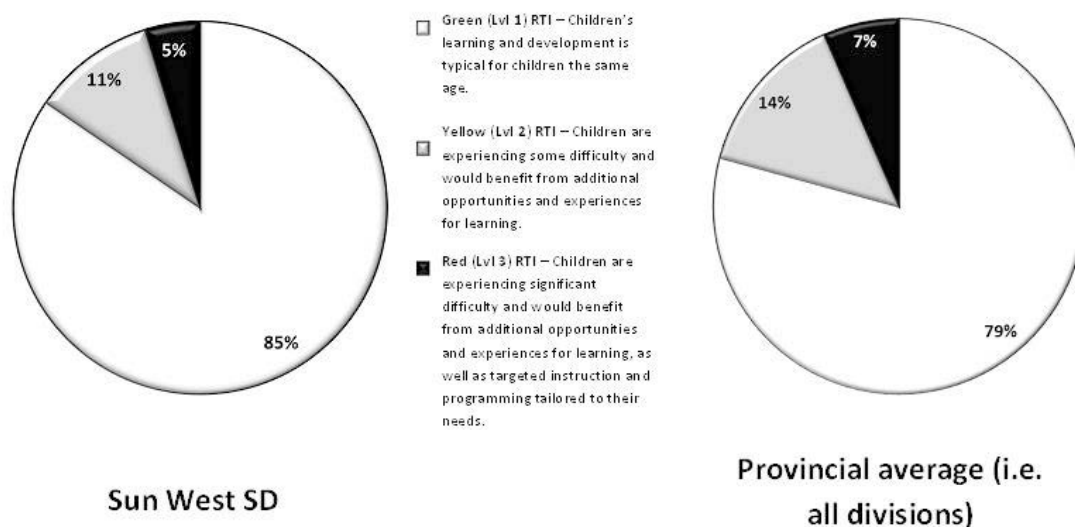
By June 30, 2020, children aged 0 – 6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades. Sun West's actions included:

- Gathered divisional baseline data of the EYE DA and TA and associated data analysis,
- Explored other potential formative assessments,

- Established a bank of developmentally appropriate targeted supports for children ages 0 to 5,
- Established relationships with interagency teams to develop a model for supports or interventions for children ages 0 – 5.

Measures

Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) responsive, tiered instruction (RTI) categories at Kindergarten exit (2014-15)



[†] Totals may not equal 100 because of rounding

Notes:

The EYE-TA is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive, Tiered Instruction (RTI) level. Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Responsive, Tiered Instruction (RTI) is a preventive approach that allows educators, school teams, and divisions to allocate resources early and continuously, rather than waiting until children have experienced failure before responding. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1. Pie charts show the **percentage** of Kindergarten students in the division (left pie) and the province as a whole (right pie) by RTI Tiers at Kindergarten exit in 2014-15. Percent totals may not add to 100 due to rounding. Source: Ministry of Education, Early Years Branch, 20

Ideally, all students leaving Kindergarten would attain scores at the Tier 1 level. While not all Sun West students were able to do so, Sun West students exiting Kindergarten in the spring of 2015 scored better on the EYE-TA than the average provincial scores for students on all three tiers. Provincially, 79% of students scored in Tier I while 85% of Sun West students scored at the Tier I level. We had 11% of our students scoring at the Tier II level, as compared to 14% at the Provincial level and only 5% of Sun West students scored at the Tier III level as compared to 7% at the Provincial level. We are proud to see that our scores exceeded those of the Provincial averages at all three levels. We attribute this to the well-established post assessment processes and supports our Kindergarten teachers and support staff implemented to ensure that students who scored at the Tier II and III levels in the fall of 2014 received the intensive supports they required throughout their Kindergarten year to enable them to score at a Tier I level in the spring of 2015.

The School Division in the Community

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

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

Community and Parent Involvement

In 2014-15 Sun West School Division engaged parents using the Tell Them From Me (TTFM) survey for parents in addition to the provincially sponsored surveys for students and teachers. The data from the additional survey was reviewed by principals and school staffs and was incorporated into the improvement planning process at each school.

The Board of Education continued its practice of holding both an Annual General Meeting and parent information meeting in two different communities, on March 24, 2015 in Rosetown at the new Sun West Learning Centre and on April 21, 2015 in Plenty in order to provide information to parents about school division initiatives and to hear from parents who had questions or concerns about school division practice.

Community Partnerships

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

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

The Sun West School Division has actively developed working partnerships with other school divisions around the province in the areas of online and blended learning. These partnerships are aimed at providing programming equity to rural students across the province, as well as working on instructional approaches in the development of blended learning resources to personalize the learning experience for our students.

Sun West School Division has established a partnership with the University of Saskatchewan's (U of S) Edwards School of Business. This partnership facilitated the development and implementation of a dual credit online Business course. Students throughout Saskatchewan can now take an online secondary-level Business course that provides them with a credit towards their high school diploma as well as providing them with credits for a first year Business course should they pursue post-secondary education with the U of S. In 2013-14 we also began to develop a partnership with the U of S that will see the development and implementation of an online Finance course. Other U of S departments are now exploring partnership opportunities with the Sun West School Division including; Math, Physics, Languages and Computer Science.

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

Sun West has a working partnership with the Prairie South School Division to develop and share Practical and Applied Arts courses to enhance the programming opportunities for our students in the trades areas.

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

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

A partnership with PanGlobal Training Systems in Calgary was established to develop four online high school courses. These courses will contain the theory portion of certification for becoming a 4th Class Power Engineer. Students will write TSASK provincial regulatory exams

after completing the course work. Sun West is presently developing partnerships around the provision of 160 hours of steam time in order to complete the hands on portion of the Power Engineering program. This program will be available to students in Saskatchewan and also offered internationally. Sun West is also working on partnerships with Sask Power, Parkland College and Sask Polytechnic to provide the steam time required for 4th Class certification.

The Sun West Aspiring Leadership Initiative program was developed in response to the need to build capacity in aspiring and current leaders, and to ensure that leadership succession planning was in place within the division. Originally designed as a professional development opportunity, 6 leadership modules were developed based on administrative competencies. In collaboration with Living Sky and Prairie Spirit school divisions and the University of Saskatchewan (Department of Educational Administration) a Rural Master's program was then developed. Courses, designed with a rural focus, include *Aspiring Leadership in PreK-12 Education* (the original 6 leadership modules), *Leading 21st Century Learning, Rural Education: Schools, Communities and Policy Contexts*, and others. The Board-funded Master's program provides participants from Living Sky and Sun West with the opportunity to apply to a 10-course or thesis-based path in a joint-division cohort group.

The Induction by Mentorship Initiative was created with the goal of developing a beginning teacher mentorship program for Sun West School Division. In collaboration with the University of Saskatchewan, through funding provided by the Stirling McDowell Research Foundation, a research project will be conducted in response to the research question, *In the context of rural Saskatchewan, what are the key components of an effective and sustainable induction-by-mentorship approach that helps beginning teachers thrive and flourish?*

In the fall of 2015, beginning teachers and mentor pairs will experience mentor orientation/training sessions and will engage in formal mentorship opportunities throughout the year. Teachers and mentors will provide insights into what works well in the mentorship experience, and data will inform the creation of the Induction by Mentorship framework for Sun West School Division.

Governance

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

The Board of Education

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

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

The current Board of Education will serve a four-year term. Board of Education members at August 31, 2015 are:

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

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



School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 23 non-colony schools in Sun West School Division, where a legislative requirement for an SCC exists. 16 Hutterite Colony Schools and the Sun West Distance Learning Centre do not have SCCs. Workshops are held annually to promote the development of SCC operations. Exemplar videos have been developed and are accessible on the division website. These exemplars assist SCCs with new ideas and examples of how to organize their meetings and business.

Active, engaged School Community Councils (SCCs) are key elements in highly effective schools. The SCC is responsible, in cooperation with the school staff, to develop and recommend a learning improvement plan to the Board of Education.

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

As a means of providing additional data for School Community Councils and school staffs, Sun West School Division contracted *The Learning Bar* to administer and report the Parent component of the *Tell Them From Me* survey between March 1st to May 15, 2015 so that this data can be used in conjunction with the student and teacher data provided through the Ministry of Education.

A one-day SCC Workshop was held in May 2015. A keynote address on parent engagement was followed by breakout sessions on the Sun West Distance Learning Centre course offerings/overview of blended learning in schools; assessment in today's schools and an introduction to the parent toolkit to help support the province's reading initiative. Sun West received positive feedback from attendees and there was representation from all 23 SCC's at this workshop.

Sun West School Division uses a SCC survey at Annual General Meetings to assess SCC engagement and effectiveness. Longitudinal data is available from 2010-2011 through 2014-2015.

Demographics

In 2014-15, 4,718 K-12 students were enrolled in Sun West School Division schools. Although this is a slight increase from the previous year, student numbers in general are declining slightly.

For 2014-15, the enrolment of Kindergarten to Grade 3 students increased slightly but is still slightly lower than the enrolment of students in higher grades. As the vast majority of our students are rural and not transient, this indicates that enrolment levels may continue a gradual decline. However, we are optimistic that newcomers will continue to move to the Sun West area as industries in our part of the province grow. Additionally, online student numbers continue to increase and are likely to more than offset the decline of traditional students.

In 2014-15, Prekindergarten numbers increased due to two additional programs, in Outlook and Biggar. These were funded entirely by the Sun West School Division. Official English as an Additional Language (EAL) enrolment counts were available for the first time in 2014-15; the data indicates a need for programming in all of our schools; which is challenging because EAL students are spread throughout schools in the division. An increase in self-identified FNM students in 2014-15 from the previous school year is perhaps due to a revised enrollment form introduced at all Sun West schools which gives students and families an easier method to self-declare.

Students

Students – Sun West SD

Grade	School Year		
	2012-13	2013-14	2014-15
Kindergarten	304	356	331
1	362	332	393
2	325	348	338
3	312	332	348
4	335	317	334
5	330	344	334
6	318	340	347
7	342	335	345
8	351	347	346
9	360	347	333
10	353	358	378
11	383	342	361
12	420	446	530
Total	4495	4544	4718

PreK Overall	90	94	87
--------------	----	----	----

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year. Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
Self-Identified FNMI	K to 6	19	22	49
	7 to 12	55	57	84
	Total	74	79	133
English as an Additional Language	1 to 3	121	99	106
	4 to 6	100	105	108
	7 to 9	78	58	83
	10 to 12	13	6	19
	Total	312	268	316

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year. Source: Ministry of Education, 2015

Staff

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

Job Category	FTEs
Classroom Teachers	307.94
Principals, Vice-Principals	24.53
Other educational staff - e.g., educational assistants, educational psychologists, speech language pathologists, child & youth counselors and school secretaries	192.42
Administrative and financial staff - e.g., clerks, accountants, IT people, administrative assistants, school librarians,	19
Plant Operations and maintenance - e.g., caretakers, carpenters, plumbers, electricians, supervisors	57.50
Transportation - e.g., bus drivers, mechanics, supervisors	122.00
Senior management team - e.g., chief financial officer, director of education, superintendents	10.00
Total Full-Time Equivalent (FTE) Staff	733.36

Source: Michelle Leith, Supervisor of Human Resources, 2015

Senior Management Team

The Director of Education, Dr. Guy G. Tétrault, reports directly to the Board of Education and is accountable to the Board for the conduct and operation of the division. The Superintendent of Business, Ryan Smith, provides leadership and support in the areas of business, transportation, facilities and general operation of the school division. Five Superintendents of Education are responsible for teaching, learning, and curriculum and they are: Shelley Hengen, Shari Martin, Kathy Grad, Darren Gasper and Dr. Tracy Dollansky. The Human Resources Supervisor, Michelle Leith, is responsible for routine management of human resources and for planning of future human resources needs. Communications Officer, Roxan Foursha, is responsible for providing strategic communications plans, internal and external communications to the Board, media, staff, and stakeholders and provides support to other departments as needed. Executive Assistant, Linda Klassen, provides support to the Director, Superintendents and other departments as needed.

Facilities, Transportation and Infrastructure Projects

Facilities

- 40 schools located in 25 communities and 16 Hutterite Colonies. The average age of these schools is 53 years. The oldest school is 63 years old and the newest is 26 years old.
- A new Practical Applied Arts Centre was developed in the community of Outlook with a greatly expanded welding, carpentry and construction program.
- The Division head office is located in Rosetown and was fully renovated in 2007. Conversion of a cold storage building into conference/training center was completed in 2014-15.
- Construction commenced on a new Distance Learning Centre building in the community of Kenaston.
- Five bus garages are located in Kindersley, Biggar, Elrose, Outlook and Davidson. The bus garages are used for maintenance and repair of school division vehicles.
- Maintenance shops serve four quadrants of the division and are located in Rosetown, Kindersley, Elrose and Bladworth.

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

Infrastructure Projects

School	Project	Details	Cost
Outlook High Cosmetology and Commercial cooking labs *	Renovation	Convert former carpentry/welding shop into commercial cooking and cosmetology labs	\$905,033
Westcliffe Composite School Roof *	Roofing	Replace (upgrade) east side of school roofing system	\$441,727
Elrose Composite School Roof *	Roofing	Remove and replace roof over the central area of the school	\$504,990
Outlook Elementary Air quality *	HVAC	Replace rooftop air handlers and upgrade ductwork throughout the school	\$426,962

Sun West Learning Centre in Rosetown *	Renovation	Upgrade metal building into a multifunction conference and learning centre	\$628,763
Kindersley Composite School Servery *	Renovation	Renovate former weight room into common area servery for student lunch program	\$353,679
Sun West Distance Learning Centre in Kenaston **	New Construction	Construction of new stand-alone building	\$1,372,063
Outlook Elementary School Roof	Roofing	Remove and replace a portion of roof at OES	\$274,428
Total			\$4,907,645

Note:

* Part of the cost of this project was paid during the 2013-14 budget year.

** This project will be completed in 2015-16 and part of the cost will be incurred during 2015-16.

Source: Robert Minion, Supervisor of Facilities, 2015

Student Transportation

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

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

Transportation Statistics	
Students transported	2280
In-town students transported (included in above)	312
Transportation routes	113
Number of buses	170
Kilometres travelled daily	19,478
Average age of bus	14 years
Capacity utilized on buses	43% at 3 per seat
Average one-way ride time	74 min.
Longest one-way ride time	90 min.
Kilometres per year travelled on school trips daily	3,525,518
Cost per student per year	\$1,569
Cost per kilometre travelled	\$1.70

Note: Statistics are for daily transportation of student to and from school. Extra-curricular trips are not included.

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

Source: Earl McKnight, Supervisor of Transportation, 2015

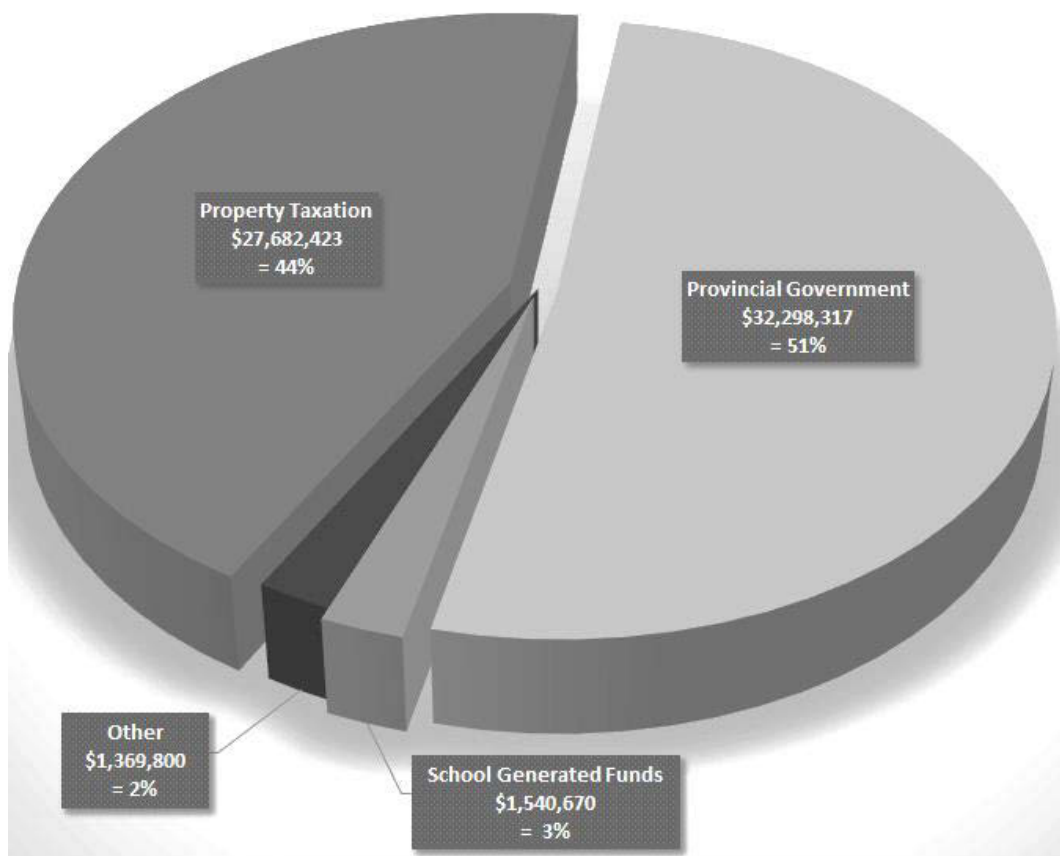
Financial Overview

Summary of Revenue and Expenses

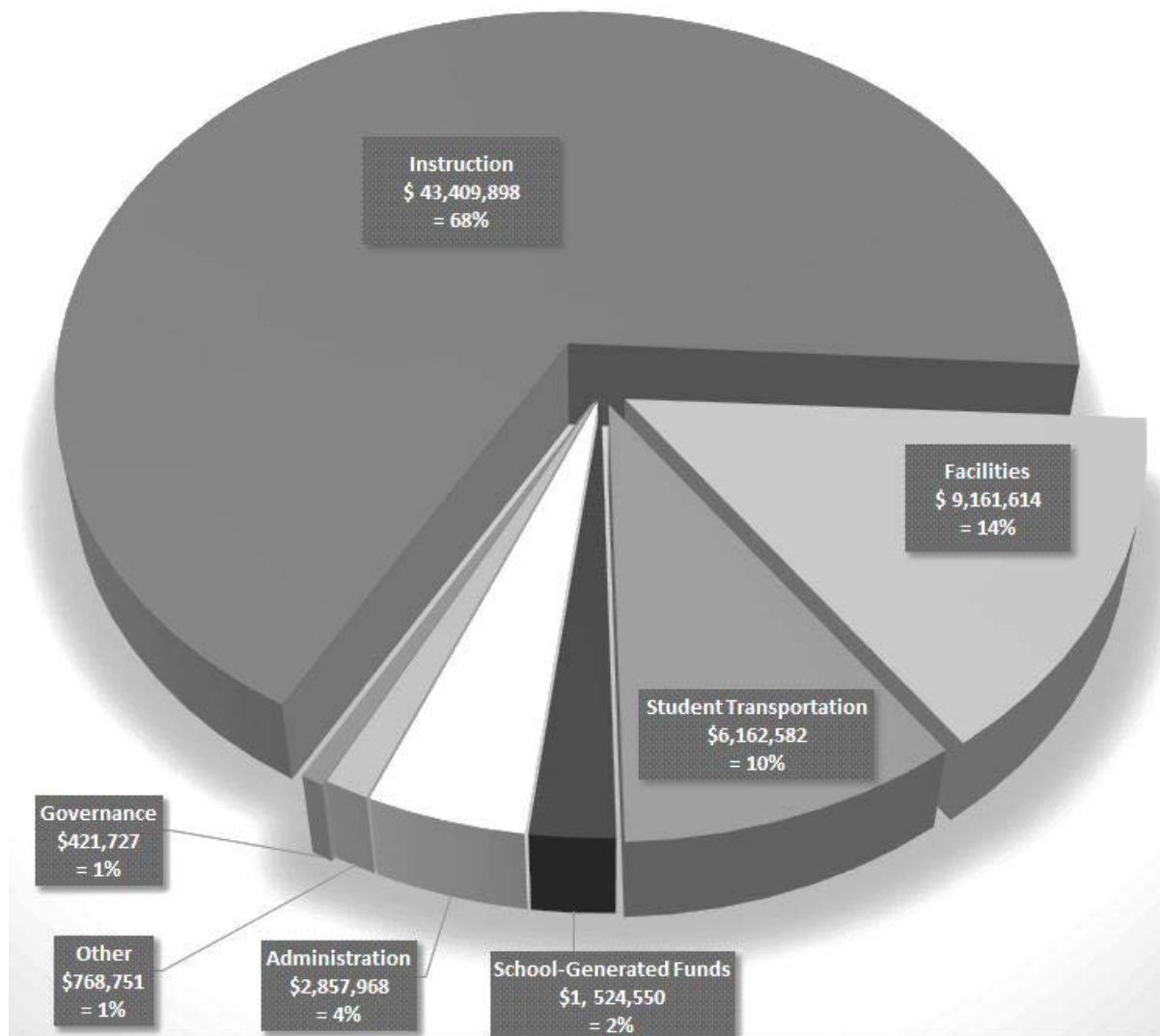
In 2014-15, as in previous years, Sun West School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, as well as resource materials and classroom supplies. The second largest expense was facilities including schools and their upkeep.

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

Revenue 2014-15



Expenses 2014-15



Budget to Actual Revenue, Expenses and Variances

	2015	2015	2014	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	27,639,179	27,682,423	26,506,188	43,244	0%	
Grants	28,944,849	32,298,317	31,542,071	3,353,468	12%	1
Tuition and Related Fees	311,005	471,004	245,444	159,999	51%	2
School Generated Funds	1,775,000	1,540,670	1,646,300	(234,330)	-13%	3
Complementary Services	324,939	349,305	324,475	24,366	7%	4
External Services	-	45,164	-	45,164	100%	5
Other	561,100	504,327	574,886	(56,773)	-10%	6
Total Revenues	59,556,072	62,891,210	60,839,364	3,335,138	6%	
EXPENSES						
Governance	444,210	421,727	608,749	(22,483)	-5%	7
Administration	2,771,053	2,857,968	2,779,290	86,915	3%	
Instruction	40,791,395	43,409,898	41,092,911	2,618,503	6%	8
Plant	8,290,912	9,161,614	8,835,710	870,702	11%	9
Transportation	6,580,228	6,162,582	6,285,579	(417,646)	-6%	10
Tuition and Related Fees	90,125	62,066	90,125	(28,059)	-31%	11
School Generated Funds	1,775,000	1,524,550	1,616,748	(250,450)	-14%	12
Complementary Services	326,011	326,344	274,994	333	0%	
External Services	-	45,164	-	45,164	100%	13
Other Expenses	1,500	335,177	18,255	333,677	22245%	14
Total Expenses	61,070,434	64,307,090	61,602,361	3,236,656	5%	
Surplus (Deficit) for the Year	(1,514,362)	(1,415,880)	(762,997)			

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

Note	Explanation
1	Mid-year funding adjustment for enrolment growth; Emergent Funding grant for contaminated site at Loreburn Central School; adjustment for Teachers' Collective Bargaining Agreement retroactive pay, Supplemental Employee Benefits Plan reimbursement.
2	Increase in students provincially accessing courses through the Distance Learning Centre.
3	School Generated Funds that are raised at the school level and are administered at the school level.
4	Pre-K capital grant for program at Outlook Elementary School.
5	Funding provided by the Ministry of Education for the Regional Intersectorial Committee program.
6	Reduction of interest earned due to capital projects completed.
7	Board travel and professional development less than anticipated.
8	Teacher retro and salary increases as per Collective Bargaining Agreement. Increase in staffing due to enrolment growth.
9	Increase in amortization due to significant capital projects completed. Increase in building maintenance expense in areas of maintenance supplies and contracted maintenance.
10	Expenses for gas and oil for transportation less than anticipated.
11	A reduction of students through the Regional College Agreement.
12	School Generated Funds that are spent at the school level and are administered at the school level.
13	Regional Intersectorial Committee expenses through contract implemented mid-year.
14	Emergent project for contaminated site at Loreburn Central School.

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel	Professional Development**	Total
Bailey, Connie	5,500	933	3,454	9,887
Collins, John	15,187	4,373	11,633	31,193
Cowell, Barb	5,188	158	4,581	9,927
Dewey, Robert	12,000	3,847	9,185	25,032
Griffith, Ruth	9,250	949	14,062	24,261
Irwin, Margaret	9,500	2,829	7,949	20,278
*Itterman, Karen	10,938	2,227	11,648	24,813
Morrow, Cathy	10,688	1,284	10,203	22,175
Sander, Scott	5,750	2,461	12,735	20,946

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

A list of names and amount received of individuals who received a total of \$50,000 or more in 2014-15. This list is available upon request from Roxan Foursha, Communications Officer at the Sun West School Division Office. Please contact 306-882-2677

Supplier Payments

ALL-BRITE ELECTRIC CO. LTD.	55,200
AMEC FOSTER WHEELER ENVIRONMENT	66,236
APPLE CANADA INC	314,461
BEE-J'S OFFICE PLUS	127,050
CALIBER SPORT SYSTEMS	71,583
CDW CANADA INC.	502,565
CENTAUR PRODUCTS INC.	126,687
CENTRAL PLAINS CO-OP	60,768
CLARK ROOFING	1,452,326
CLIFTON ASSOCIATES LTD.	81,004
DE LAGE LANDEN FINANCIAL	72,935
DITSON, BARRY	57,270
EECOL ELECTRIC CORP.	130,802
EMCO CORPORATION	84,803
FEDERATED CO-OPERATIVES	792,599
GABRIEL CONSTRUCTION LTD.	894,890
GREAT PLAINS COLLEGE	64,525
POLAR ELECTRO CANADA, INC	60,104
QUOREX CONSTRUCTION	1,399,047
R & D DRYWALL INC.	118,040
RACK PETROLEUM LTD	116,919
RBC ROYAL BANK	213,418
RMIS ENGINEERING	109,505
RYSAVY, DAVE	61,886
SASK. TELECOMMUNICATION	292,793
SPIGOTT CONSULTING INC.	173,376
SPECTRUM SOUND SYSTEMS	56,694
SASK. ENERGY	453,349
SASK. POWER	840,901
SASKATCHEWAN WORKERS' COMP	158,501
SGI	142,496

HBI OFFICE PLUS INC	104,701
HELGASON, SHIRLEY	108,699
IMAGE SIGNS LTD.	96,450
JOHNSON CONTROLS #C3039	52,216
LUK PLUMBING & HEATING LTD.	128,905
MARSH CANADA LIMITED	82,723
MAXIM TRUCK & TRAILER	55,257
MEPP	95,078
MIDWEST TIRE & BATTERY LTD.	116,061
MILLSAP FUEL DISTRIBUTORS LTD.	225,097
MLT	386,947
NETLINK COMPUTER INC.	203,504
NORDIC INDUSTRIES	970,506
PATTISON MGM ARCHITECTURAL	54,916
PEARSON CANADA INC.	234,311
PINNACLE DISTRIBUTION INC.	205,056
PLAINSMAN HVAC-R LTD	254,395
SHANAHAN'S LIMITED PARTNERSHIP	147,124
SOFTCHOICE LP	502,705
ST. JOHN'S MUSIC	55,146
SUPREME OFFICE PRODUCTS	106,550
THE DRIVING FORCE	59,396
TIGCHELAAR, HANS	229,438
TOSHIBA BUSINESS SOLUTIONS	70,183
TRADE WEST EQUIPMENT LTD.	72,737
VALLEY CENTRE FARMING CO. LTD.	173,396
VAN ALSTINE PROJECT MANAGEMENT INC.	1,025,194
VCM CONSTRUCTION LTD.	666,164
WESTERN CANADA IC BUS INC.	1,072,560
WITT, DIANA	79,816

Other Expenditures

CUPE 4802	148,488
MEPP	970,506
Receiver General For Canada	9,971,819
Sask Teacher's Federation	3,703,784
SSBA Employee Benefits Plan	378,983
Sun West Teachers Association	57,795
Teachers' Superannuation Com	57,425
Teachers' Superannuation Fund	30,903

Appendix B – Management Report and Audited Financial Statement's

Audited Financial Statements

Of the Sun West School Division No. 207

School Division No. 2070500

For the Period Ending: August 31, 2015

Ryan Smith
Superintendent of Business

Rhonda Saathoff
Supervisor of Business

Close Perkins and Hauta
Auditor

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

Management's Responsibility for the Financial Statements


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

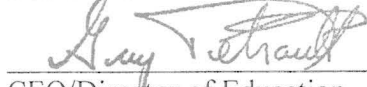
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

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

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

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


Board Chair


CEO/Director of Education


Chief Financial Officer

November 24, 2015

R.F. Perkins, B.Comm., CPA, FCA.*
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 West – PO Box 1507
KINDERSLEY, SASK. S0L 1S0

Associates:
G.A. Close, CPA, CA.*
W.H. Massey, B.Comm., CPA, CMA

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Sun West School Division No. 207, which comprise the statement of financial position as at August 31, 2015, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sun West School Division No. 207 as at August 31, 2015, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Close Perkins & Hauta

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

November 24, 2015

Sun West School Division No. 207

Statement of Financial Position
as at August 31, 2015

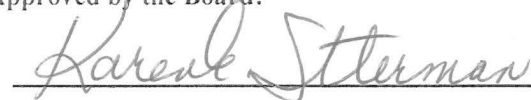
	2015	2014
Financial Assets		
Cash and Cash Equivalents	8,349,340	15,452,080
Accounts Receivable (Note 8)	9,002,982	8,844,028
Portfolio Investments (Note 4)	73,458	77,648
Total Financial Assets	17,425,780	24,373,756
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	397,766	819,221
Liability for Employee Future Benefits (Note 6)	438,300	390,400
Deferred Revenue (Note 10)	67,757	48,594
Total Liabilities	903,823	1,258,215
Net Financial Assets	16,521,958	23,115,541
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	63,589,532	58,430,785
Inventory of Supplies for Consumption	308,730	306,579
Prepaid Expenses	228,723	211,917
Total Non-Financial Assets	64,126,985	58,949,281
Total Accumulated Surplus (Note 13)	80,648,942	82,064,822

Contingent Liabilities (Note 16)

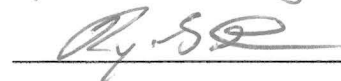
Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Sun West School Division No. 207
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 14)		
REVENUES			
Property Taxation	27,639,179	27,682,423	26,506,188
Grants	28,944,849	32,298,317	31,542,071
Tuition and Related Fees	311,005	471,004	245,444
School Generated Funds	1,775,000	1,540,670	1,646,300
Complementary Services (Note 11)	324,939	349,305	324,475
External Services (Note 12)	-	45,164	-
Other	561,100	504,327	574,886
Total Revenues (Schedule A)	59,556,072	62,891,210	60,839,364
EXPENSES			
Governance	444,210	421,727	608,749
Administration	2,771,053	2,857,968	2,779,290
Instruction	40,791,395	43,409,898	41,092,911
Plant	8,290,912	9,161,614	8,835,710
Transportation	6,580,228	6,162,582	6,285,579
Tuition and Related Fees	90,125	62,066	90,125
School Generated Funds	1,775,000	1,524,550	1,616,748
Complementary Services (Note 11)	326,011	326,344	274,994
External Services (Note 12)	-	45,164	-
Other Expenses	1,500	335,177	18,255
Total Expenses (Schedule B)	61,070,434	64,307,090	61,602,361
Operating (Deficit) for the Year	(1,514,362)	(1,415,880)	(762,997)
Accumulated Surplus from Operations, Beginning of Year	82,064,822	82,064,822	82,827,819
Accumulated Surplus from Operations, End of Year	80,550,460	80,648,942	82,064,822

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, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 14)		
Net Financial Assets, Beginning of Year	23,115,541	23,115,541	29,199,041
Changes During the Year:			
Operating (Deficit) for the Year	(1,514,362)	(1,415,880)	(762,997)
Acquisition of Tangible Capital Assets (Schedule C)	(5,169,558)	(9,631,819)	(9,122,254)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	16,887	117,789
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(16,887)	(47,953)
Amortization of Tangible Capital Assets (Schedule C)	3,974,920	4,473,073	3,738,904
Net Acquisition of Inventory of Supplies	-	(2,151)	(4,856)
Net Change in Other Non-Financial Assets	-	(16,806)	(2,133)
Change in Net Financial Assets	(2,709,000)	(6,593,583)	(6,083,501)
Net Financial Assets, End of Year	20,406,541	16,521,958	23,115,541

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

Sun West School Division No. 207
Statement of Cash Flows
for the year ended August 31, 2015

	2015	2014
OPERATING ACTIVITIES		
Operating (Deficit) for the Year	(1,415,880)	(762,997)
Add Non-Cash Items Included in Deficit (Schedule D)	4,456,186	3,690,951
Net Change in Non-Cash Operating Activities (Schedule E)	(532,303)	931,445
Cash Provided by Operating Activities	2,508,003	3,859,399
CAPITAL ACTIVITIES		
Cash (Used) to Acquire Tangible Capital Assets	(9,631,819)	(9,122,254)
Proceeds on Disposal of Tangible Capital Assets	16,887	117,789
Cash (Used) by Capital Activities	(9,614,932)	(9,004,465)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	4,189	17,555
Cash Provided (Used) by Investing Activities	4,189	17,555
(DECREASE) IN CASH AND CASH EQUIVALENTS	(7,102,740)	(5,127,511)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,452,080	20,579,591
CASH AND CASH EQUIVALENTS, END OF YEAR	8,349,340	15,452,080

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, 2015

	2015 Budget	2015 Actual	2014 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	27,314,179	27,357,296	26,150,666
Total Property Tax Revenue	27,314,179	27,357,296	26,150,666
Grants in Lieu of Taxes:			
Federal Government	120,000	78,309	122,211
Provincial Government	120,000	158,657	135,685
Other	60,000	56,984	41,699
Total Grants in Lieu of Taxes	300,000	293,950	299,595
Other Tax Revenues:			
House Trailer Fees	25,000	41,805	23,830
Total Other Tax Revenues	25,000	41,805	23,830
Additions to Levy:			
Penalties	-	95,018	114,637
Other	-	8,160	-
Total Additions to Levy	-	103,178	114,637
Deletions from Levy:			
Cancellations	-	(113,806)	(25,465)
Other Deletions	-	-	(57,075)
Total Deletions from Levy	-	(113,806)	(82,540)
Total Property Taxation Revenue	27,639,179	27,682,423	26,506,188
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	28,021,023	30,933,403	30,387,702
Other Ministry Grants	-	10,000	-
Total Ministry Grants	28,021,023	30,943,403	30,387,702
Other Provincial Grants	192,188	163,601	165,581
Grants from Others	-	-	30,900
Total Operating Grants	28,213,211	31,107,004	30,584,183
Capital Grants			
Ministry of Education Capital Grants	731,638	1,191,313	942,888
Other Capital Grants	-	-	15,000
Total Capital Grants	731,638	1,191,313	957,888
Total Grants	28,944,849	32,298,317	31,542,071

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
Individuals and Other	7,500	-	17,694
Total Tuition Fees	7,500	-	17,694
Transportation Fees	3,505	-	-
Other Related Fees	300,000	471,004	227,750
Total Operating Tuition and Related Fees	311,005	471,004	245,444
Total Tuition and Related Fees Revenue	311,005	471,004	245,444
School Generated Funds Revenue			
Curricular:			
Student Fees	50,000	68,264	41,239
Total Curricular Fees	50,000	68,264	41,239
Non-Curricular Fees:			
Commercial Sales - Non-GST	335,000	416,217	409,427
Fundraising	800,000	474,817	515,011
Grants and Partnerships	40,000	11,338	25,377
Students Fees	220,000	167,989	203,718
Other	330,000	402,045	451,528
Total Non-Curricular Fees	1,725,000	1,472,406	1,605,061
Total School Generated Funds Revenue	1,775,000	1,540,670	1,646,300
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	324,939	326,190	324,375
Total Operating Grants	324,939	326,190	324,375
Capital Grants			
Ministry of Education Capital Grants	-	23,115	-
Total Capital Grants	-	23,115	-
Fees and Other Revenue			
Other Revenue	-	-	100
Total Fees and Other Revenue	-	-	100
Total Complementary Services Revenue	324,939	349,305	324,475

Sun West School Division No. 207
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Other Provincial Grants	-	42,083	-
Total Operating Grants	-	42,083	-
Fees and Other Revenue			
Other Revenue	-	3,081	-
Total Fees and Other Revenue	-	3,081	-
Total External Services Revenue	-	45,164	-
Other Revenue			
Miscellaneous Revenue	260,100	332,507	285,433
Sales & Rentals	26,000	13,548	13,675
Investments	275,000	141,385	227,825
Gain on Disposal of Capital Assets	-	16,887	47,953
Total Other Revenue	561,100	504,327	574,886
TOTAL REVENUE FOR THE YEAR	59,556,072	62,891,210	60,839,364

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Governance Expense			
Board Members Expense	138,740	129,571	133,414
Professional Development- Board Members	110,800	85,666	170,958
Advisory Committees	73,000	69,832	71,360
Elections	1,000	-	458
Other Governance Expenses	120,670	136,658	232,559
Total Governance Expense	444,210	421,727	608,749
Administration Expense			
Salaries	2,144,795	2,186,335	2,095,059
Benefits	226,658	236,298	236,151
Supplies & Services	109,000	127,005	155,123
Non-Capital Furniture & Equipment	14,000	18,863	7,616
Building Operating Expenses	45,000	62,187	34,613
Communications	38,748	49,379	49,718
Travel	77,000	79,040	82,922
Professional Development	51,000	58,157	75,421
Amortization of Tangible Capital Assets	64,852	40,704	42,667
Total Administration Expense	2,771,053	2,857,968	2,779,290
Instruction Expense			
Instructional (Teacher Contract) Salaries	27,981,748	29,657,906	28,349,209
Instructional (Teacher Contract) Benefits	1,364,225	1,553,975	1,441,704
Program Support (Non-Teacher Contract) Salaries	5,083,566	6,013,894	5,521,537
Program Support (Non-Teacher Contract) Benefits	1,023,841	1,112,766	1,052,137
Instructional Aids	1,579,214	1,135,638	1,298,006
Supplies & Services	733,344	989,019	1,043,302
Non-Capital Furniture & Equipment	764,708	453,101	375,346
Communications	156,902	167,979	150,450
Travel	540,302	441,036	388,562
Professional Development	289,000	400,853	286,485
Student Related Expense	112,467	144,843	154,006
Amortization of Tangible Capital Assets	1,162,078	1,338,888	1,032,167
Total Instruction Expense	40,791,395	43,409,898	41,092,911

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Plant Operation & Maintenance Expense			
Salaries	2,607,045	2,645,302	2,440,290
Benefits	456,441	458,593	437,981
Supplies & Services	21,000	135,828	17,580
Non-Capital Furniture & Equipment	58,000	59,785	56,039
Building Operating Expenses	3,018,094	3,393,656	3,789,094
Communications	9,701	16,369	12,579
Travel	103,500	84,664	67,802
Professional Development	7,500	14,447	5,799
Amortization of Tangible Capital Assets	2,009,631	2,352,970	2,008,546
Total Plant Operation & Maintenance Expense	8,290,912	9,161,614	8,835,710
Student Transportation Expense			
Salaries	2,832,498	2,792,694	2,793,890
Benefits	572,339	537,074	552,923
Supplies & Services	1,497,500	1,237,818	1,417,918
Non-Capital Furniture & Equipment	505,000	531,217	539,847
Building Operating Expenses	83,900	69,949	78,701
Communications	31,997	27,789	26,543
Travel	75,000	30,847	27,526
Professional Development	9,000	30,686	8,428
Contracted Transportation	234,635	163,997	184,279
Amortization of Tangible Capital Assets	738,359	740,511	655,524
Total Student Transportation Expense	6,580,228	6,162,582	6,285,579
Tuition and Related Fees Expense			
Tuition Fees	90,125	62,066	90,125
Total Tuition and Related Fees Expense	90,125	62,066	90,125
School Generated Funds Expense			
Supplies & Services	26,000	12,826	14,686
Cost of Sales	400,000	433,425	408,241
Non-Capital Furniture & Equipment	11,000	13,846	15,625
School Fund Expenses	1,338,000	1,064,453	1,178,196
Total School Generated Funds Expense	1,775,000	1,524,550	1,616,748

Sun West School Division No. 207
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	233,538	257,700	205,562
Program Support (Non-Teacher Contract) Salaries & Benefits	55,000	45,686	45,954
Transportation Salaries & Benefits	20,000	18,169	19,166
Instructional Aids	6,000	3,685	3,231
Supplies & Services	2,500	-	-
Travel	500	692	844
Professional Development (Non-Salary Costs)	2,473	412	-
Student Related Expenses	-	-	207
Contracted Transportation & Allowances	6,000	-	30
Total Complementary Services Expense	326,011	326,344	274,994
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	-	40,678	-
Instructional Aids	-	14	-
Supplies & Services	-	37	-
Communications	-	96	-
Travel	-	4,339	-
Total External Services Expense	-	45,164	-
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	1,500	1,027	894
Total Interest and Bank Charges	1,500	1,027	894
Contaminated Sites	-	373,759	57,777
Provision for Uncollectable Taxes	-	(39,609)	(40,416)
Total Other Expense	1,500	335,177	18,255
TOTAL EXPENSES FOR THE YEAR	61,070,434	64,307,090	61,602,361

Sun West School Division No. 207
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2015

	Land		Buildings		School Buses		Other Vehicles		Furniture and Equipment		Computer Hardware and Equipment		Computer Software		Assets Under Construction		2014
	Land	Improvements	Buildings	Short-Term	Buses		Vehicles		Equipment		Audio Visual Equipment		Software		Construction	2015	
Tangible Capital Assets - at Cost:																	
Opening Balance as of September 1	1,021,624	3,351,734	86,306,805	1,032,590	11,118,712		584,397		5,225,113		3,307,140		419,222		2,185,430	114,552,767	107,259,917
Additions/Purchases	-	82,795	2,596,061	649,936	1,025,108		91,139		2,994,324		1,399,120		274,197		519,139	9,631,819	9,122,254
Disposals	-	(28,531)	-	-	(638,137)		(62,845)								-	(729,513)	(511,438)
Write-Downs	-	-	-	-	-		-		(148,636)		(252,888)		(188,571)		-	(590,095)	(1,317,967)
Transfers to (from)	-	-	844,934	472,481	-		-		-		-		-		(1,317,415)	-	-
Closing Balance as of August 31	1,021,624	3,405,998	89,747,800	2,155,007	11,505,683		612,691		8,070,801		4,453,372		504,848		1,387,154	122,864,978	114,552,766

Tangible Capital Assets - Amortization:

Opening Balance as of September 1	-	2,922,713	41,472,011	613,165	6,809,963		407,339		2,053,616		1,538,535		304,639		-	56,121,981	54,142,646
Amortization of the Period	-	64,709	1,788,867	99,672	679,065		72,901		776,215		890,674		100,970		-	4,473,073	3,738,904
Disposals	-	(28,531)	-	-	(638,137)		(62,845)		-		-		-		-	(729,513)	(441,602)
Write-Downs	-	-	-	-	-		-		(148,636)		(252,888)		(188,571)		-	(590,095)	(1,317,967)
Closing Balance as of August 31	N/A	2,958,891	43,260,878	712,837	6,850,891		417,395		2,681,195		2,176,321		217,038		N/A	59,275,446	56,121,981

Net Book Value:

Opening Balance as of September 1	1,021,624	429,021	44,834,794	419,425	4,308,749		177,058		3,171,497		1,768,605		114,583		2,185,430	58,430,785	53,117,271
Closing Balance as of August 31	1,021,624	447,107	46,486,922	1,442,170	4,654,792		195,296		5,389,606		2,277,051		287,810		1,387,154	63,589,532	58,430,785
Change in Net Book Value	-	18,086	1,652,128	1,022,745	346,043		18,238		2,218,109		508,446		173,227		(798,276)	5,158,747	5,313,514

Disposals:

Historical Cost	-	28,531	-	-	638,137		62,845		-		-		-		-	729,513	511,438
Accumulated Amortization	-	28,531	-	-	638,137		62,845		-		-		-		-	729,513	441,602
Net Cost	-	-	-	-	-		-		-		-		-		-	-	69,836
Price of Sale	-	-	-	-	13,780		3,107		-		-		-		-	16,887	117,789
Gain on Disposal	-	-	-	-	13,780		3,107		-		-		-		-	16,887	47,953

Sun West School Division No. 207
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2015

	2015	2014
Non-Cash Items Included in Deficit:		
Amortization of Tangible Capital Assets (Schedule C)	4,473,073	3,738,904
Net (Gain) on Disposal of Tangible Capital Assets	(16,887)	(47,953)
Total Non-Cash Items Included in Deficit	4,456,186	3,690,951

Sun West School Division No. 207
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2015

	2015	2014
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	(158,954)	239,615
Increase (Decrease) In Accounts Payable and Accrued Liabilities	(421,455)	691,873
Increase in Liability for Employee Future Benefits	47,900	31,900
Increase (Decrease) in Deferred Revenue	19,163	(24,954)
(Increase) in Inventory of Supplies for Consumption	(2,151)	(4,856)
(Increase) in Prepaid Expenses	(16,806)	(2,133)
Total Net Change in Non-Cash Operating Activities	(532,303)	931,445

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

1. AUTHORITY AND PURPOSE

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$438,300 (2014 - \$390,400) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$27,682,423 (2014 - \$26,506,188) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$610,189 (2014 - \$649,797) because actual collectability may differ from initial estimates.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

- accrued liabilities for contaminated sites of \$121,302 (2014 - \$57,777) because the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$4,473,073 (2014 - \$3,738,904) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) Financial Instruments

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

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

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

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

e) Financial Assets

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

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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

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

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

f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land, land improvements, buildings, buildings – short-term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

Assets under construction are not amortized until completed and placed into service for use. Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include student leadership conference expenses, insurance premiums, workers compensation premiums, and software licensing.

g) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

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

Liability for Contaminated Sites arises when contamination is being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

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

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to be obligated to incur such costs. The liability estimate includes costs that are directly attributable to the remediation activities and reflects the costs required to bring the site up to the current environmental standard for its use prior to contamination. The liability is recorded net of any expected recoveries.

A detail of the accrued Liability for Contaminated Sites is included in Note 9 – Accounts and Accrued Liabilities of the financial statements.

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

ii) Property Taxation

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

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

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

j) Statement of Remeasurement Gains and Losses

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$20,000,000 that bears interest at RBC Bank prime rate minus 0.60% per annum. This line of credit is authorized by a borrowing resolution by the board of education. This line of credit was approved by the Minister of Education on February 21, 2013. The balance drawn on the line of credit at August 31, 2015 was \$nil (August 31, 2014 - \$nil).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2015	2014
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs Royal Bank of Canada	\$ 34,247	\$ 33,906
Co-op Equity	39,212	43,742
Total portfolio investments	\$ 73,459	\$ 77,648

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 129,571	\$ 292,156	\$ -	\$ 421,727	\$ 608,749
Administration	2,422,633	394,631	40,704	2,857,968	2,779,290
Instruction	38,338,541	3,732,469	1,338,888	43,409,898	41,092,911
Plant	3,103,895	3,704,749	2,352,970	9,161,614	8,835,710
Transportation	3,329,768	2,092,303	740,511	6,162,582	6,285,579
Tuition and Related Fees	-	62,066	-	62,066	90,125
School Generated Funds	-	1,524,550	-	1,524,550	1,616,748
Complementary Services	321,555	4,789	-	326,344	274,994
External Services	40,678	4,486	-	45,164	-
Other	-	335,177	-	335,177	18,255
TOTAL	\$47,686,641	\$12,147,376	\$ 4,473,073	\$ 64,307,090	\$61,602,361

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. These benefits generally accumulate with employee service and benefit amounts are determined with reference to employees' final earnings at the time they are paid out. Significant assumptions include discount rate, inflation and salary scale. 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 and estimated the Liability for Employee Future Benefits as at August 31, 2015.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

Details of the employee future benefits are as follows:

	2015	2014
	Aug. 31, 2015	(Aug. 31, 2014)
Actuarial valuation (extrapolation) date		
Long-term assumptions used:		
Discount rate at end of period	2.50%	2.80%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.25%
Expected average remaining service life (years)	14	13

Liability for Employee Future Benefits	2015	2014
Accrued Benefit Obligation - beginning of year	\$ 447,000	\$ 385,300
Current period service cost	39,100	34,300
Interest cost	13,500	14,300
Benefit payments	(10,100)	(19,600)
Actuarial losses	240,500	32,700
Accrued Benefit Obligation - end of year	730,000	447,000
Unamortized Net Actuarial Losses	(291,700)	(56,600)
Liability for Employee Future Benefits	\$ 438,300	\$ 390,400

Employee Future Benefits Expense	2015	2014
Current period service cost	\$ 39,100	\$ 34,300
Amortization of net actuarial loss	5,400	2,900
Benefit cost	44,500	37,200
Interest cost	13,500	14,300
Total Employee Future Benefits Expense	\$ 58,000	\$ 51,500

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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:

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	515	26	541	471
Member contribution rate (percentage of salary)	9.1%-11.3%	6.05%-7.85%	6.05%-11.3%	6.05%-11.3%
Member contributions for the year	\$ 2,826,183	\$ 30,771	\$ 2,856,954	\$ 2,334,176

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

	2015	2014
Number of active School Division members	501	498
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 970,506	\$ 907,711
School Division contributions for the year	\$ 970,506	\$ 907,711
Actuarial (extrapolation) valuation date	(31-Dec-14)	31-Dec-13
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

8. ACCOUNTS RECEIVABLE

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

	2015			2014		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 9,058,132	\$ 610,189	\$ 8,447,943	\$ 8,310,957	\$ 649,797	\$ 7,661,160
Provincial Grants Receivable	223,668	-	223,668	646,090	-	646,090
Other Receivables	331,371	-	331,371	536,777	-	536,777
Total Accounts Receivable	\$ 9,613,171	\$ 610,189	\$ 9,002,982	\$ 9,493,825	\$ 649,797	\$ 8,844,028

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2015	2014
Accrued Salaries and Benefits	\$ 3,505	\$ 437,828
Supplier Payments	272,959	323,616
Liability for Contaminated Sites	121,302	57,777
Total Accounts Payable and Accrued Liabilities	\$ 397,766	\$ 819,221

The school division recognized an estimated liability for contaminated sites of \$121,302 (2014 – \$57,777) for the remediation of Loreburn Central School using Clifton Associates professional opinion. The nature of the liability is contaminated soil and potential ground water. The assumptions used in estimating the liability included an array of soil samples taken and tested to generate a volume of cubic meter of soil that would need to be excavated and replaced. The amount of estimated recoveries is \$367,445 (2014 - \$nil).

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2014	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2015
Other deferred revenue:				
Donations for scholarships, donations for schools	\$ 48,594	\$ 65,341	\$ 46,178	\$ 67,757
Total Deferred Revenue	\$ 48,594	\$ 65,341	\$ 46,178	\$ 67,757

11. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2015 and 2014:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2015	2014
Revenues:			
Operating Grants	\$ 326,190	\$ 326,190	\$ 324,375
Capital Grants	23,115	23,115	-
Fees and Other Revenues	-	-	100
Total Revenues	349,305	349,305	324,475
Expenses:			
Salaries & Benefits	321,555	321,555	270,682
Instructional Aids	3,685	3,685	3,231
Travel	692	692	844
Professional Development (Non-Salary Costs)	412	412	-
Student Related Expenses	-	-	207
Contracted Transportation & Allowances	-	-	30
Total Expenses	326,344	326,344	274,994
Excess of Revenues over Expenses	\$ 22,961	\$ 22,961	\$ 49,481

The purpose and nature of the Complementary Services program is as follows:

Pre-K Program – Is an early childhood education program supporting three and four year old children held at Westberry, BCS 2000, Outlook Elementary, and Walter Aseltine Schools. It is a partnership between the Government of Saskatchewan, boards of education and communities. It is a support system for families of exceptional children or children who experience development delays or cultural differences.

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenues and expenses of the External Services program operated by the school division in 2015:

Summary of External Services Revenues and Expenses, by Program	Other Programs	2015	2014
Revenues:			
Fees and Other Revenues	\$ 45,164	\$ 45,164	-
Total Revenues	45,164	45,164	-
Expenses:			
Salaries & Benefits	40,678	40,678	-
Instructional Aids	14	14	-
Supplies and Services	37	37	-
Communications	96	96	-
Travel	4,339	4,339	-
Total Expenses	45,164	45,164	-
Excess of Revenues over Expenses	\$ -	\$ -	\$ -

The purpose and nature of this External Services program is to develop and implement early years and other intersectoral strategies intended to reduce barriers and improve integrated services and supports for children and their families. Ultimately, the direction for the work of each Regional Intersectoral Committee is provided by the Senior Inter-Ministry Steering Committee in alignment with priorities of the Saskatchewan Child and Family Agenda.

13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes such as school generated funds, decentralized budgets, and teachers professional development. These internally restricted amounts are included in the accumulated surplus, presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

	August 31 2014	Additions during the year	Reductions during the year	August 31 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 58,430,785	\$ 9,631,820	\$ 4,473,073	\$ 63,589,532
	58,430,785	9,631,820	4,473,073	63,589,532
S.286 pre-April 2009 capital reserves (1)	132,533	-	132,533	-
PMR maintenance project allocations (2)	731,638	823,868	731,638	823,868
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,585,332	-	632,216	953,116
	1,585,332	-	632,216	953,116
Other:				
School generated funds	676,448	2,318	-	678,766
Teacher professional development	142,690	-	36,141	106,549
School budget carryovers	158,779	1,077	-	159,856
	977,917	3,395	36,141	945,171
Unrestricted Surplus	20,206,617	-	5,869,362	14,337,255
Total Accumulated Surplus	\$ 82,064,822	\$ 10,459,083	\$ 11,874,963	\$ 80,648,942

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the minister.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- Capital purchases such as buses.
- School generated funds are funds raised and spent at the school level
- Teachers' professional development are funds that were sent up as reserves recognizing past LINC agreements.
- School budget carryovers are surplus amounts from the previous year's decentralized budgets

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 26, 2014 and the Minister of Education on August 12, 2014.

15. RELATED PARTIES

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

Related Party Transactions

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

	2015	2014
Revenues:		
Ministry of Education	\$ 32,484,021	\$ 31,654,965
SGI	163,600	124,026
Workers' Compensation Board	57,453	-
School Divisions	359,400	189,000
	\$ 33,064,474	\$ 31,967,991
Expenses:		
Saskatchewan Power Corporation	\$ 840,901	\$ 797,774
Saskatchewan Telecommunications	254,395	142,292
SaskEnergy Incorporated	453,349	535,858
Workers' Compensation Board	158,501	109,884
Municipal Employees Pension Plan	970,506	907,711
Other	79,957	247,502
	\$ 2,757,609	\$ 2,741,020
Accounts Receivable:		
Ministry of Education	\$ 223,668	\$ 646,090
	\$ 223,668	\$ 646,090
Prepaid Expenses:		
Workers' Compensation Board	\$ 70,850	\$ 57,750
	\$ 70,850	\$ 57,750

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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

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

16. CONTINGENT LIABILITIES

Litigations

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

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

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract with Quorex Construction for Kenaston Distance Learning Centre in the amount of \$2,623,195 over 2 years
- construction contract with Century Roofing & Sheet Metal Ltd for the Rossville Roof Replacement \$268,475 over 2 years

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2016	\$ 128,696	\$ 128,696
2017	79,335	79,335
2018	23,715	23,715
2019	14,447	14,447
Total Lease Obligations	\$ 246,192	\$ 246,192

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

18. COMPARATIVE INFORMATION

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

19. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 10 school buses at a total cost of \$989,338. The school division also sold the Landis School buildings and land to the Village of Landis.

20. RISK MANAGEMENT

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

i) Credit Risk

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

The aging of grants and other accounts receivable as at August 31, 2015 were:

	Total	Current	0-30 days
Grants Receivable	\$ 223,668	\$ -	\$ 223,668
Other Receivables	32,692	-	32,692
Net Receivables	\$ 256,360	\$ -	\$ 256,360

ii) Liquidity Risk

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

SUN WEST SCHOOL DIVISION NO. 207
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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

August 31, 2015			
	Within 6 months	6 months to 1 year	1 to 5 years
Accounts payable and accrued liabilities	\$ 93,292	\$ 127,699	\$ 55,474
Total	\$ 93,292	\$ 127,699	\$ 55,474

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 minimally to portfolio investments.

The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime minus 0.60%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2015 and August 31, 2014.

The school division minimizes these risks by:

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

Foreign Currency Risk

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