



Chinook School Division #211

2019-20 Annual Report

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School Division Contact Information

Chinook School Division #211

2100 Gladstone Street East
Box 1809, Swift Current, SK S9H 4J8

Phone: (306) 778-9200

Toll-free: 1-877-321-9200

Fax: (306) 773-8011

E-mail: info@chinooksd.ca

Website: www.chinooksd.ca

Letter of Transmittal



Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2019-20 annual report. This report presents an overview of Chinook School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "K Prid". The signature is written in a cursive, flowing style.

Kimberly Pridmore, Chairperson

Introduction

This report provides a snapshot of Chinook School Division in its 2019-20 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

Governance

The Board of Education

Chinook School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the board of education authority to govern the school division.

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



The current Board of Education was elected on October 26, 2016 to serve a four-year term. Board of Education members at August 31, 2020 are:

Subdivision 1	Shane Andrus
Subdivision 2	Larry Caswell
Subdivision 3	Tim J. Weinbender
Subdivision 4	Katelyn Toney
Subdivision 5	Kimberly Pridmore (Board Chair)
Subdivision 6	Gwen Humphrey
Subdivision 7	Susan Moulard
Subdivision 8	Allan Bridal
Subdivision 8	Dianne Hahn
Subdivision 8	Tim Ramage

School Community Councils

Twenty-nine School Community Councils (SCCs) represent 29 non-Hutterian schools in Chinook School Division. All 29 SCCs in Chinook School Division are made up of the required number of elected and appointed members as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interest demonstrated at the school level. Students from the only First Nations within Chinook's boundaries attend two different division schools in Maple Creek. Chinook School Division continues to seek First Nations representation on each of these two SCCs. New Canadians were represented on many SCCs within Chinook School Division in 2019-20 and there were student representatives as well.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2019-20 Chinook School Division:

- delivered a successful new member and chairs orientation workshop in 2019-20;
- facilitated two Board-SCC Forums (November and March) to provide opportunities for learning, consultation, engagement, and celebration of our SCCs' support and assistance in our learning agenda;
- sponsored a number of SCC members to attend the National Congress on Rural Education;
- posted an orientation package on the division website and notified by email to all new SCC members; as well as reviewed package at workshop; and,
- provided a list of possible writing and student engagement activities that could be initiated and supported by an SCC.
- Facilitated and gathered SCC input for the Provincial Education Plan.

The Board of Education provides equal funding of \$1,500 to each SCC on an annual basis, with a total of \$43,500 provided by the Board in 2019-20 for SCC operational grants. SCCs use this funding in a variety of ways, including supporting meeting expenses, sponsoring a survey of school parents to gain input to school level actions, or supporting guest speakers at school-level events for parents/caregivers.

The regulations require SCCs to work with school staff to develop an annual School Level Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2019-20, all 29 of the division's SCCs participated in the development of these plans. Involvement ranged from active participation with staff where they identified priorities and actions, to reviewing drafts and providing feedback at meetings scheduled for that purpose. Chinook School Division is working with SCCs at the secondary level to ensure a *Student First* focus.

Support is offered to the student representatives on the SCC to engage with the broader student body to provide input on the school level plan.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators. Examples of SCC activities in Chinook School Division during 2019-20 included:

- distributing a monthly SCC newsletter;
- holding a literacy or math event;
- reviewing the *OurSCHOOL* student survey results;
- developing an action plan to address any bullying concerns that were expressed in the survey; and,
- recruitment and retention of SCC members remains a challenge. Sometimes prospective members are approached by the principal or the SCC chair.

The schools of Chinook School Division all have programs and initiatives to encourage community and family involvement. These programs vary from school to school and are unique to each community. For example, Maple Creek Composite School in Maple Creek (grades 6-12) has a First Nations Parents program where the coffee is always on and families are always welcome. In Gull Lake School (K -12), it has become a tradition for students and staff to host a pancake breakfast for families and community members to collect information about their perceptions of the school. Students have a valuable learning experience and the resulting information is shared with school staff and the School Community Council.

All the schools within Chinook School Division have shared the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance and most have established formal processes to foster community and parent involvement.

School Division Profile

About Us

Chinook School Division is a rural school division with 63 schools located in 30 communities. The division is located in southwest Saskatchewan and encompasses 42,720 square kilometres. It spans a geographic area from Frontier in the south, Leader in the north, Hodgeville in the east, and Maple Creek in the west. The map on the right shows the geographic location of Chinook School Division.

Chinook School Division is divided into eight subdivisions for purposes of board representation. For a more detailed map of Chinook School Division showing the eight subdivisions and the major towns and highways, go to “About Us” on our website.

Much of Chinook School Division is rural, punctuated by several large towns and one city, Swift Current, where the Chinook Education Centre office is located. Thirty-two Hutterite colonies and one First Nation are located within the boundaries of Chinook School Division.

The Chinook area’s economy is based primarily on manufacturing, agriculture, and petroleum. Historical sites across the region take you back to Chief Sitting Bull, the forming of the North West Mounted Police and the building of Fort Walsh. Located within Chinook are the Cypress Hills and Saskatchewan Landing Provincial Parks, the Great Sand Hills, Scotty the T-Rex, and the Grasslands National Park.



Division Philosophical Foundation

Mission Statement

Chinook School Division provides an engaging environment that meets the holistic needs of children while achieving curricular expectations.

Vision Statement

Chinook School Division is a great place to go to school and go to work where students are empowered to become knowledgeable, skilled and responsible citizens who recognize the value of a democratic and prosperous society.

MISSION AND VISION

are further interpreted to include, but not limited to:

Students will experience growth in learning in a broad range of subjects

Students will experience growth in their personal development

Students will benefit from a positive and stimulating learning environment

VALUES

In conducting the oversight and operations of the system the Chinook School Division will strive to uphold the following values:

Integrity, Empathy, Loyalty, Respect, Excellence, Care, Trust, Commitment, Honesty.

Guiding Principles

When making decisions, the Chinook School division is guided by the following principles:

Student Centred

Our decisions are focused on strengthening student learning and meeting the needs of children and youth.

Collaborative Relationships

Our relationships are positive and cooperative to increase system effectiveness.

Visionary

Our actions are positive and strategically proactive for a culture of growth.

Accountable

Our commitment to systematic monitoring and accountability ensures prudent use of human and financial resources.

Equitable

While equity is not treating all identically, our decisions will strive to provide similar opportunities for those in similar circumstances in a fair and just manner. Furthermore, equity recognizes that some individuals, groups, and communities have different or extraordinary needs that may only be addressed by the allocation of additional or more appropriate resources.

Community Partnerships

Chinook School Division and individual schools within the division have established a range of formal and informal community partnerships to promote student learning and ensure every student's school experience is positive and successful. Chinook School Division partners with Nekaneet First Nation in order to educate First Nation students in Chinook schools and support the First Nation's cultural programming.

As a part of the effort to address the Education Sector Strategic Plan's First Nations, Métis and Inuit Student Engagement and Graduation Rate Outcome, Chinook School Division personnel participated in the *Leading to Learn* initiative in the 2019-20 school year. A division team was established, including principals from Sidney Street School and Maple Creek Comprehensive High School, a curriculum coordinator, a superintendent of schools and two Elder Helpers. The goal in participating in this initiative was to develop the capacity of the division team to ensure learning environments are responsive to student needs and, in turn, make a positive impact on Métis, First Nations and Inuit student outcomes.

In year one of the *Leading to Learn* initiative, the division team worked at two schools in Maple Creek in partnership with Nekaneet First Nation. The team participated in six days of professional development in the areas of Self-Reflection, Leading Teams, Learner Needs, Community and Affirmation. The team also had opportunities to participate in numerous First Nations, Inuit and Métis cultural teachings and learnings. A plan is being developed to implement the Learning Journey at a system level in other Chinook schools. Chinook School Division looks forward to strengthening its relationship with the Nekaneet First Nation and will share the messages from the Leading to Learn signposts with other staff in the division.

Thirty-two Hutterite colonies are located within the division's boundaries and Chinook has established schools in each of them. The provincial curriculum is taught in the colony schools, while respecting each colony's decisions and beliefs. The colony provides the school facility and looks after its upkeep. Chinook hires, supervises and pays the teachers in these schools.

Several schools in the Chinook School Division use an integrated services model in which they partner with social service agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, Maverick School in Swift Current has partnered with several human services agencies, including the Saskatchewan Health Authority and Saskatchewan Social Services.

In Hazlet, the Chinook International Program partners with host families to support opportunities for international students each year. Local students benefit from the rich learning experience through their exposure to the program.

Several schools in the Chinook School Division have partnered with local businesses in 2019-20. The purpose of these partnerships is to enrich students' educational experience and to help

them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing/work experience opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases, the business may also sponsor school events.

Chinook School Division also partners with Great Plains College every year to provide high school students opportunities for unique and innovative learning opportunities within the trades and business. The career counsellors also work collaboratively, meeting regularly and communicating in regards to the needs of high school students. In addition, the College provides Basic Education opportunities for Chinook students needing an alternative option to obtain their high school credits.

Program Overview

The schools within Chinook School Division are dispersed over the second largest school division geographic area in the province. They vary in size and grade structure, from one-room schoolhouses of 10 students K-8, to 1,000 students at the Swift Current Comprehensive High School (9-12). In order to provide the best education possible for all students, Chinook School Division offers a wide range of programs in the 63 schools of the division.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is directed through the Balanced Literacy Initiative and *Saskatchewan Reads* as well as *Math Momentum*, which incorporates differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, the adaptive dimension, and response to intervention.

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

- Alternative programming for vulnerable students
- Core French instruction
- Distance education (Chinook Cyber School)
- English as an Additional Language programming
- Hutterian Education
- Professional Learning Communities
- "Learning for All" document
- First Nations and Métis Education Liaison
- French immersion programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Chinook International Program
- Supports for Learning
- Technology-enhanced learning

- Early Intervention/Prevention Screening

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

- Curriculum coordinators in specific subject areas
- Educational psychologists
- Instructional coaches – Math, Literacy and Engagement
- Speech and language pathologists
- Occupational therapists
- Student counsellors

Student Support Services:

Chinook has created Supports for Learning Services to blend Inclusion and Intervention plans (IIP's) and impact assessments. These dashboards allow for School Division Specialists to monitor individual student goal achievement and Student Services Coordinators to plan appropriate supports for teachers and students to achieve IIP goals.

An Early Years Team, consisting of classroom teachers and Student Services Teachers (SSTs), continues work on best practices in Literacy and Math along with appropriate interventions. Support Teams deal with specific areas, including behaviour, autism and anxiety.

All principals, Student Service Coordinators and Counsellors are trained through the Violence Threat Risk Assessment Training (VTRA). VTRA is a process that walks schools/teams through the appropriate response and supports in a violent and/or threatening situation.

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

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

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

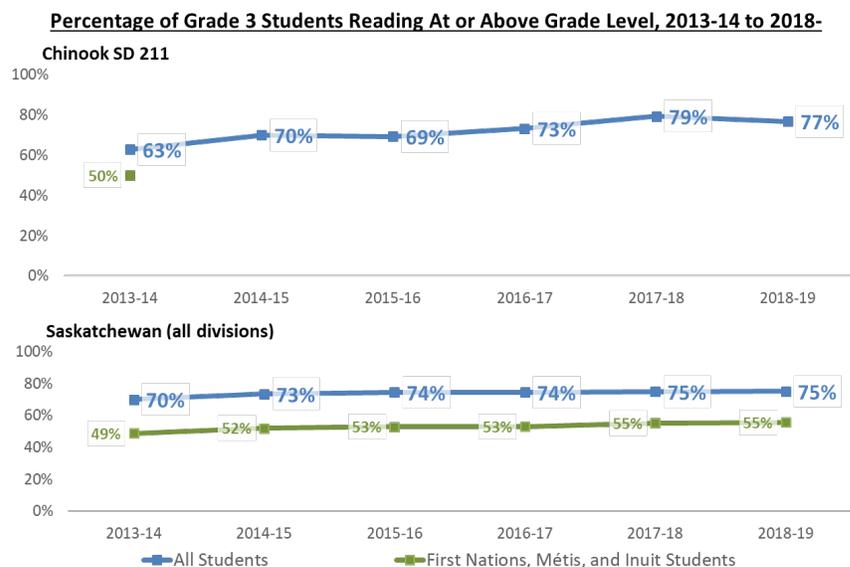
<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>By June 2020, 80% of students will be meeting or exceeding Chinook expectations in reading, writing and math.</p>
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<p>Professional Development was delivered in support of the Chinook Maintenance Model for Reading, Writing, and Math</p> <ul style="list-style-type: none"> ● Classroom Teachers ● New Teachers ● Administrators ● Student Services Teachers/Interventionists ● Specialists <p>Data was Collected for Chinook and the Province</p> <ul style="list-style-type: none"> ● Worked with teachers to support the data collection of Reading/Writing and Math assessments in support of Chinook and Sector goals. ● Mid-Term (January) analysis completed of Reading, Writing, Math report card marks which supported the monitoring of student progress

Measures for Reading at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

The following data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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

Source: Ministry of Education, 2020

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

The Grade three reading levels for Chinook School Division students have been trending upwards for the last five years, resulting in a greater proportion of students reading at or above grade level. The results from the 2018-19 year have dipped slightly but the results increased from 62.8% in 2014 to 76.8% in 2019, which is an increase of 14% over the five-year period. The Chinook School Division results have been above the provincial results for the past two years and are on pace to reach the 2020 goal of 80% of Grade three students reading at or above grade level. The reading level results for Chinook FNMI students were not reported due to the small cohort size.

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

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result insignificant improvement in First Nations, Métis and Inuit student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.</p>
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<ul style="list-style-type: none"> ● All staff and learners demonstrated knowledge and understanding of the worldviews and historical impact of First Nations, Inuit and the Métis Nation. Encouraged practices that ensure First Nations, Métis, and Inuit languages and culture are valued and supported by: <ul style="list-style-type: none"> ● Developing Treaty Education and Cultural Awareness Resources and Professional Development for Teachers ● Acknowledging Indigenous Peoples, cultures and traditional territories. ● Built the capacity of educational leadership to make a positive impact on each Métis, First Nations and Inuit student. ● Established a pattern across the division for Acknowledging Indigenous Peoples, cultures and traditional territories. ● Supported activities that built awareness and action in support of Truth and Reconciliation. ● Emphasized equitable opportunities and outcomes for First Nations, Métis and Inuit learners. ● Focused on increased attendance and smooth transitions.

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

Average Final Marks

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

The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2019-20

Subject	All Students		Non-FNMI		FNMI	
	Province	Chin	Province	Chin	Province	Chin
English Language Arts A 10 (Eng & Fr equiv)	75.1	78.7	78.5	79.1	62.9	64.1
English Language Arts B 10 (Eng & Fr equiv)	75.7	80.1	79.1	80.8	64.3	64.7
Science 10 (Eng & Fr equiv)	73.8	77.9	77.5	78.5	61.8	56.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	75.7	77.1	76.5	63.0	51.7
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	79.7	79.0	80.1	65.5	63.9
English Language Arts 20 (Eng & Fr equiv)	77.3	80.2	79.6	80.3	67.0	nr
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	71.8	72.7	72.3	64.9	nr
Math: Foundations 20 (Eng & Fr equiv)	77.4	80.1	79.1	80.4	67.8	69.4

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

Source: Ministry of Education, 2020

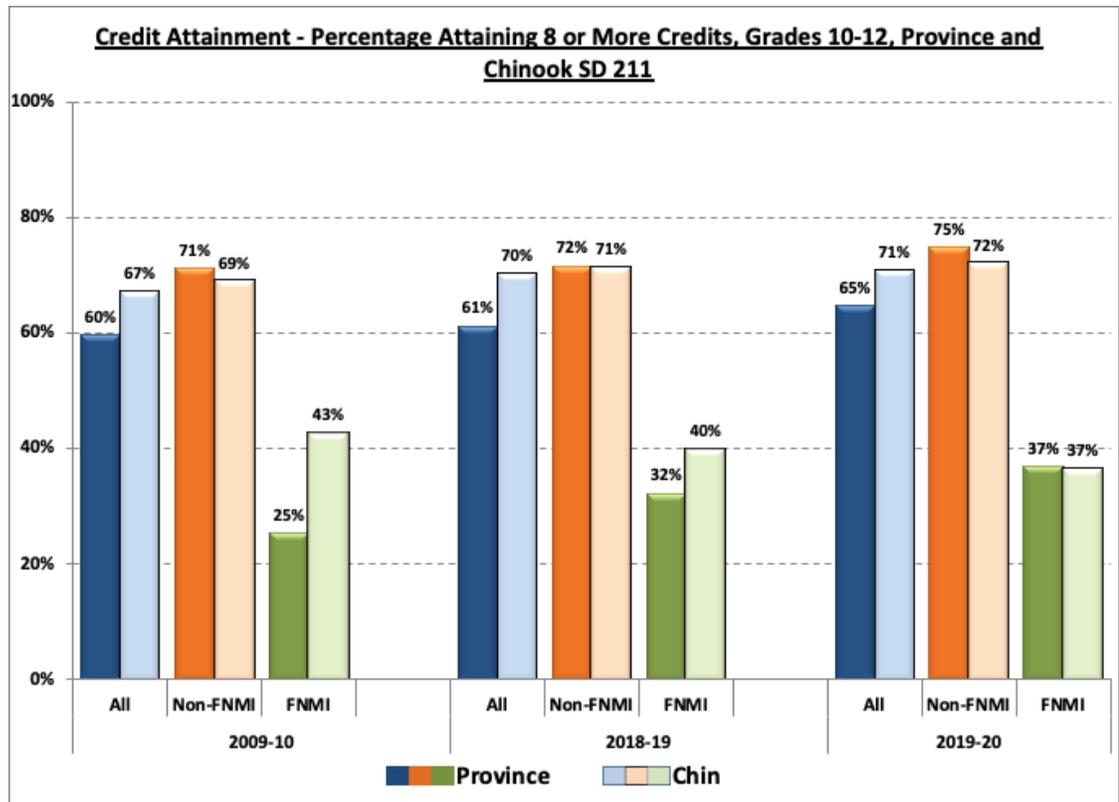
Analysis of Results – Average Final Marks

We are proud that the ELA A10, ELA B10, Math Foundations 10, and Math Foundations 20 that First Nations, Métis and Inuit students in Chinook have achieved an average final mark on par with the province. That being said, the average final marks for this group of students in all subject areas is on average about 17% lower than the results for other students in Chinook. Compared to the 2017-18 data (not reported above), we are now able to report on 6 subjects instead of 3 as the number of First Nations, Métis and Inuit Students has increased in all subjects except ELA 20 and Math Workplace and Apprenticeship 20 where there are still fewer than ten FNMI students. A concern is that of the five Grade 10 subject areas reported division results for FNMI students are considerably below the provincial averages (11% - 21% lower). Marks below 50% result in credits not being attained at the Grade 10 level.

Credit Attainment

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

The percentage of Chinook students attaining eight or more credits yearly has remained relatively stable over the years with a slight increase to 71% in 2019-20, which is well above the provincial results of 65%. Results for Chinook’s FNMI students have fluctuated somewhat over the years (in part due to small population numbers). Chinook acknowledges that only 37% of grade 10-12 FNMI students in the division are attaining 8 or more credits annually. This is on par with the provincial data.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

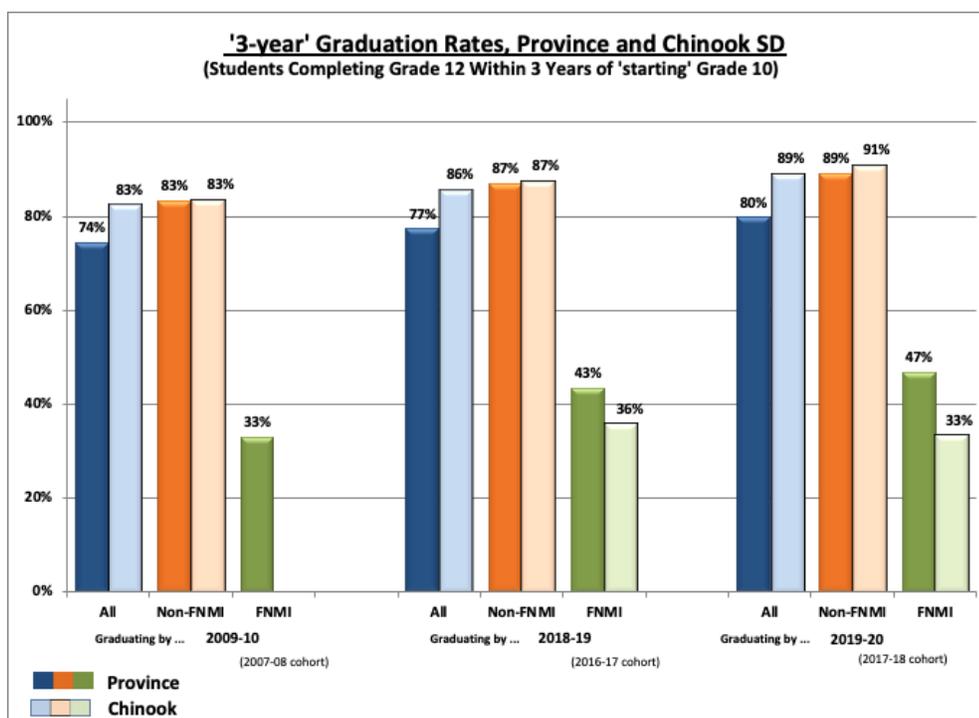
- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

<p>School division goals aligned with the Graduation Rates outcome</p>	<p>Chinook’s three-year graduation rate will be 90% and Chinook’s five-year graduation rate will be 93% (by 2020)</p>
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<ul style="list-style-type: none"> ● Student attendance rates continued to be tracked for students in grade 10, 11, and 12 by each school. ● Each school tracked school student attendance – schools created a policy, a plan, or a practice to acknowledge exemplary attendance (attending over 95% of the time) and developed school and individual plans to intervene in chronic student absenteeism. ● Student Engagement continued to be our High School Professional Development focus. Staff PD & Professional Learning Communities (PLC) focused on this area. Authentic relationships, students as partners, supportive environment, planning for deeper learning were in maintenance phase, and development work was done on assessment for student learning and responding to diverse learners. ● Explored more credit options for students: created more opportunities for dual credits; looked at ways to create more credit options for high school students. ● School administrators and assigned career teachers were supported with the student Grad Plan process, with continued support from the curriculum coordinator. ● School administrators provided to the division an info-graphic relating to on pace students/vulnerable students for each grade 10/11/12. ● Chinook Grad committee met three times this year and reviewed attendance, credit attainment and graduation on pace data, and monitored progress being made in these areas. ● Grad committee researched and reviewed options related to attendance, incentives, recommends and other options. ● Grad committee members attended Provincial Grad and Attendance Symposiums in 2019-20. ● Continued to develop an awareness and plan to support teachers within First Nations and Métis Education.

Measures for Graduation Rates

Three-Year Graduation Rate

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system. The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



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

Source: Ministry of Education, 2020

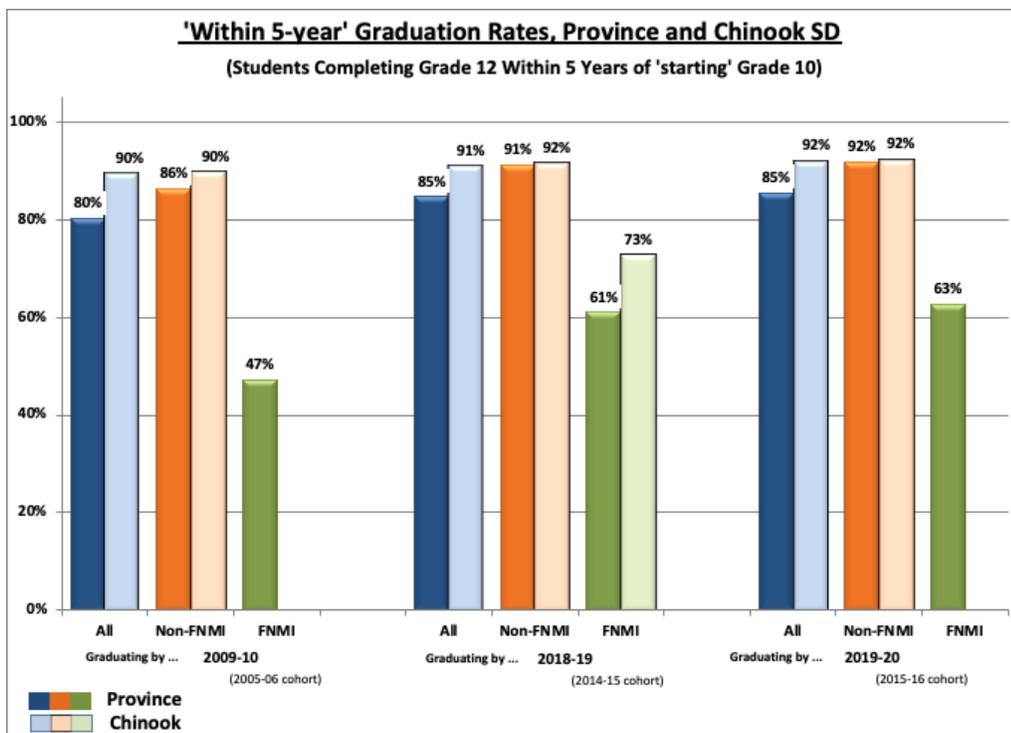
Analysis of Results – Three-Year Graduation Rates

The graduation rate of 89% in 2019-20 is a reason for celebration. Results this year are a celebration in almost reaching the provincial outcome target of 85% by 2020 for a three-year graduation rate. Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for successful infrastructure for long term success of all Chinook students. At 89%, the division graduation rate continues to be significantly above the provincial rate of 80%. Due to the small number of FNMI students in the cohort, further analysis is restricted but work in all the areas above will support long term growth for this group of students as well.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2020

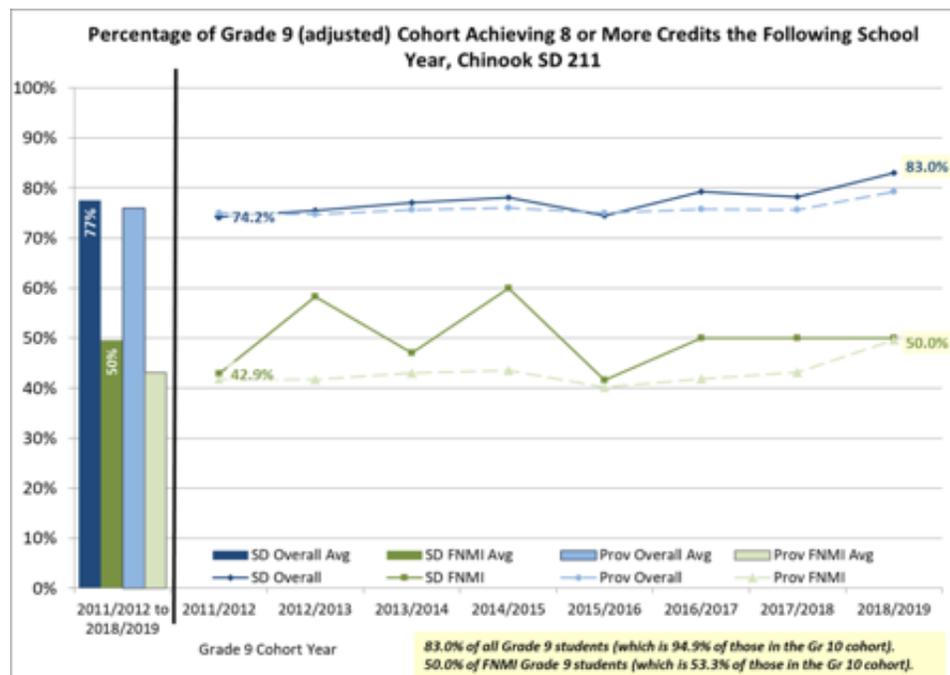
Analysis of Results – Graduation Rates 'within five-years'

For each of the three years reported above the 5-year graduation rates have been hovering near 90%: 90% in the baseline year (2009-10), 91% in 2018-19, 92% in 2019-20. Having already achieved the ESSP 2020 goal, this is cause for continued celebration. Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for a successful infrastructure for long term success in Chinook. In comparison with the province for this measure, Chinook students have succeeded at greater rates of between 6-10%. Results for FNMI students have also shown improvement compared to FNMI students provincially in 2018-19.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Grade 9 to 10 Transition

The percentage of Chinook School Division's grade 9 students transitioning to grade 10 achieving 8 or more credits the following year has been trending upward since the beginning of the data collection in 2009-10. In the 2019-20 school year, the total was 83.0%, which was 94.9% of those students currently in the grade 10 cohort and is above the 8-year average for the division (77%) and the province (76%). Results for Chinook's FNMI students have fluctuated somewhat over the years (in part due to small population numbers), but on average over the last 8 years 50% have achieved 8 or more credits on this measure compared to about 43% provincially for this subpopulation of students.

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten.

<p>School division goals aligned with the Early Years outcome</p>	<ul style="list-style-type: none"> ● 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. ● By 2020, 90% of Chinook students exiting Kindergarten will score within the appropriate range in the cognitive domain and language and communication domain as measured by the Early Years Evaluation (EYE).
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome</p>	<ul style="list-style-type: none"> ● Implemented the principal elements of high quality early childhood programs based on an early years learning philosophy. ● Provided professional development and support in the area for specialized knowledge in Early Years Childhood Education. ● Provided families and SCCs with support in developing their knowledge of readiness skills for Kindergarten and available community supports

Measures for Early Years

Early Years Evaluation

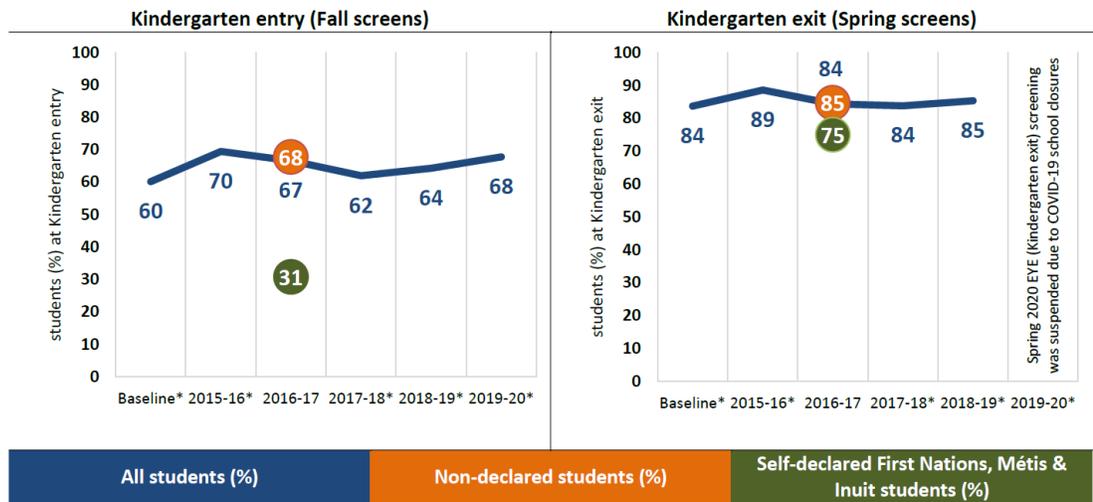
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

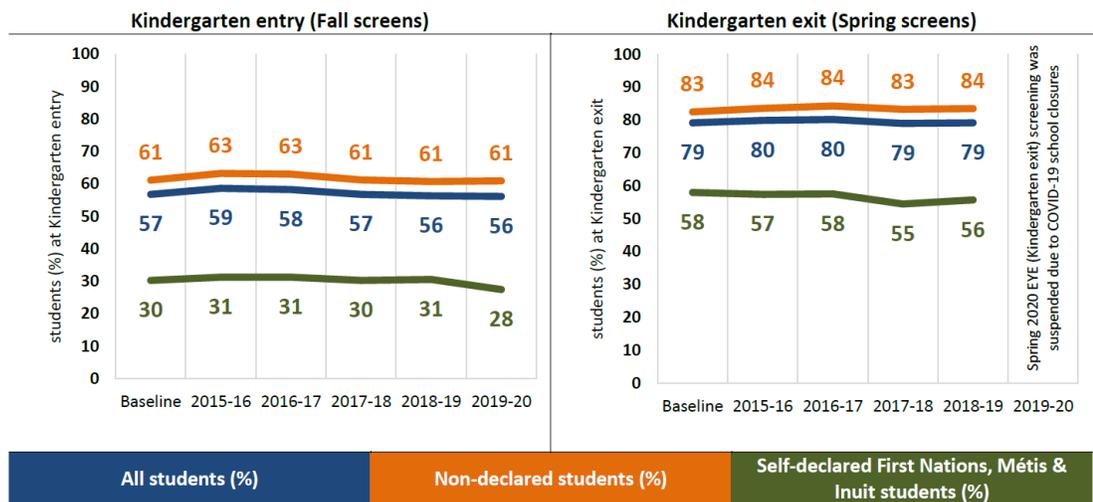
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

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

Chinook SD 211¹



Saskatchewan (all divisions)



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2020

Analysis of Results – Early Years Evaluation

June 2020, we were unable to complete our EYE-TA exit assessment due to COVID-19. In the 2018-19 school year the percentage of Kindergarten students, within Chinook School Division, that exited Kindergarten in Tier 1 on the EYE was 85%. Our five year exit trend has maintained a level above the provincial results; however, we have yet to achieve the provincial goal of 90%. In November 2019, 68% of Chinook students who entered Kindergarten scored at Tier 1. This was a 4% increase from November 2018 and a 6% increase from November 2017. Chinook School Division had 12% more students at Kindergarten entry score at Tier 1 compared to the provincial average. Our school division goal is focused on tracking the progress in the Cognitive and the Language and Communication domains. In November 2019, 64% of Chinook students scored at Tier 1 in the cognitive domain and 89% scored at Tier 1 in the Language and Communication domain.

Demographics

Students

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	404	432	422	402	433
1	450	430	442	447	416
2	399	445	442	454	439
3	440	413	442	446	453
4	406	448	414	449	435
5	436	415	456	420	447
6	460	439	410	455	415
7	426	470	438	418	456
8	439	445	477	446	423
9	516	497	494	528	484
10	486	520	491	483	532
11	476	469	468	440	449
12	497	516	509	475	477
Total	5,835	5,939	5,905	5,863	5,859

PreK	75	63	64	80	80
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	23	29	33	32	36
	4 to 6	27	26	20	20	27
	7 to 9	28	35	38	39	36
	10 to 12	34	41	42	38	46
	Total	112	131	133	129	145
English as an Additional Language	1 to 3	181	163	199	199	180
	4 to 6	193	188	205	192	129
	7 to 9	202	197	226	196	84
	10 to 12	94	80	92	95	51
	Total	670	628	722	682	444
French Immersion	K to 3	138	153	150	163	166
	4 to 6	65	70	85	88	104
	7 to 9	51	56	49	56	55
	10 to 12	32	36	40	42	47
	Total	286	315	324	349	372

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.

Source: Ministry of Education, 2019

Staff

Job Category	FTEs
Classroom teachers	389.5
Principals, vice-principals	40.8
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	243.5
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	19.4
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	69.9
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	142.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	911.0

Notes:

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

Source: Chinook School Division, 2020

Senior Management Team

Kyle McIntyre	Director of Education
Rod Quintin	Chief Financial Officer
Jackie Wiebe	Executive Assistant/Office Manager
Joanne Booth	Communications Coordinator
Mark Benesh	Superintendent of Schools
Ken Garinger	Superintendent of Human Resources
Steve Michaluk	Superintendent of Schools
Kathy Robson	Superintendent of Schools
Bob Vavra	Superintendent of Learning
Rob Geiger	Manager of Information Systems

Infrastructure and Transportation

School	Grades	Location
Abbey Hutterite School	K – 8	Abbey
Wheatland Hutterite School	K – 8	Abbey
Pelletier Hill Hutterite School	K – 9	Admiral
Sunset Hutterite School	K – 9	Admiral
Butte Hutterite School	K – 9	Bracken
Burstall School	K – 8	Burstall
Cabri School	K – 12	Cabri
Consul School	K – 12	Consul
East Fairwell Hutterian School	K – 12	Eastend
Eastend School	K – 12	Eastend
Fox Valley School	K – 12	Fox Valley
Frontier School	K – 12	Frontier
Garden Plane Colony School	K – 9	Frontier
Bone Creek Hutterite School	K – 9	Gull Lake
Carmichael Hutterite School	K – 10	Gull Lake
Earview Hutterian School	K – 10	Gull Lake
Gull Lake School	K – 12	Gull Lake
Hazlet School	K – 12	Hazlet
Herbert School	K – 12	Herbert
Southland Hutterite School	K – 9	Herbert
Hodgeville School	K – 12	Hodgeville
Norfolk Hutterite School	K – 10	Hodgeville
Estuary Hutterite School	K – 10	Leader
Haven Hutterite School	K – 10	Leader
Leader Composite School	K – 12	Leader
Capeland Hutterite School	K – 9	Main Centre
Box Elder Hutterite School	K – 10	Maple Creek
Cypress Hutterite School	K – 9	Maple Creek
Downie Lake Hutterite School	K – 10	Maple Creek
Maple Creek Composite School	6 – 12	Maple Creek
Sidney Street School	Pre K – 5	Maple Creek
Spring Creek Hutterite School	K – 12	Maple Creek
McMahon Colony School	K – 8	McMahon
Spring Lake Hutterite School	K – 10	Neville
Pennant Colony School	K – 9	Pennant
Ponteix School	K – 12	Ponteix
Hulbert Hutterite School	K – 10	Ponteix
Creston Bench Hutterian School	K – 10	Shaunavon
Shaunavon High School	8 – 12	Shaunavon

School	Grades	Location
Shaunavon Public School	Pre K – 7	Shaunavon
Sierra Hutterite School	K – 10	Shaunavon
Stewart Valley School	K – 8	Stewart Valley
Success School	K – 9	Success
Central School	Pre K – 8	Swift Current
CAMPS	3 – 10	Swift Current
Chinook Cyber School	10 – 12	Swift Current
École Centennial School	Pre K – 8	Swift Current
Fairview School	K – 8	Swift Current
Maverick School	10 – 12	Swift Current
O.M. Irwin School	K – 8	Swift Current
Ruskin Hutterian School	K – 9	Swift Current
Swift Current Comprehensive High School	9 – 12	Swift Current
Grassy Hill Hutterite School	K – 10	Tompkins
Tompkins Hutterite School	K – 8	Tompkins
Tompkins School	K – 5	Tompkins
Sand Lake Hutterite Elementary	K – 10	Val Marie
Val Marie School	K – 12	Val Marie
Vanguard School	K – 12	Vanguard
Friesen Hutterite School	K – 9	Waldeck
Waldeck School	K – 9	Waldeck
Webb Hutterite School	K – 10	Webb
Wymark Hutterite School	K – 9	Wymark
Wymark School	K – 9	Wymark

Infrastructure Projects

School	Project	Details	2019-20 Cost
Burstall	Fire Alarm Upgrade	Upgrade Fire Alarm system, emergency and exit lights	*12,806.66
Burstall	Roof and Structural remediation	Replace Roof and structural remediation of the 1969 addition. Partially funded with Ministry emergent funds	*\$399,278.88
Central	Boiler Replacement	Replace boilers and install BMS <i>(not completed)</i>	\$352,822.03
Consul	R.T.U. Replacement	Replace ageing roof top units and installation of a BMS	*\$109,487.66
Eastend	Roof Replacement	Replace EPDM roofing system with a SBS system	**\$49,672.18
Eastend	Boiler Replacement	Replace Boilers, pumps and install a BMS	*\$136,788.01
École Centennial	Classroom Addition	Classroom addition to the Joint use School	\$68,129.00
Frontier Daycare	Acoustical Treatment	Increase acoustical performance between Daycare and School	*\$14,099.55
Hazlet	Roof Replacement	Replace roof on gym and area around gym	*44,947.46
Herbert	Environmental remediation	Remove contaminated soil from the old Herbert Power House site	*\$17,718.43
O.M. Irwin	Asbestos Abatement	Remove asbestos textured ceilings and lighting upgrade. <i>(not completed)</i>	\$215,251.91
Shaunavon High	Fire Alarm	Replace Fire Alarm system	*\$1,856.34
Shaunavon Public	Boiler Replacement	Boiler Replacement and BMS upgrade <i>(not completed)</i>	\$275,416.80
Stewart Valley	Boiler Replacement	Replace Boilers, pumps and install BMS	*\$50,704.74
SCCHS	Site Drainage	Rework area on west side and create holding pond	*\$35,285.84
SCCHS	Asbestos Abatement	Remove asbestos from boiler room ceiling and abandon pipes (Sask Builds Funding)	\$670,279.82
SCCHS	Pump replacement	Replace main heating pump P10, P11, VFDs and control (Emergent funding)	*\$38,830.18
Vanguard	Fire Alarm Upgrade	Replace fire alarm, emergency and exit lights	\$35,235.99
Waldeck	Controls Upgrade	Install new BMS	*\$71,158.38
Total			\$2,589,969.86

*Part of the cost of project was paid during 2019/2020

**Part of the cost of project was paid during 2018/2019 & 2019/2020

Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school on 117 routes. Transportation is provided within the city of Swift Current on 34.5 routes. Chinook School Division operates its own transportation service and owns a fleet of 215 buses of various sizes.

Student Transportation

Transportation Statistics		
Number of students transported daily**		3215
In-town students transported (included in above)		1285
Transportation routes		151.5
Number of buses owned		215
Buses for sale out of service		11
Total buses		226
Kilometres travelled daily		24,536 rural 1072 urban 25,608 Total
Average age of bus (route only)		4.75 years
Capacity utilized on buses	Rural	49%
	City	73%
Average one-way ride time		62
Longest one-way ride time		80 min
Cost per student per year *		\$2800.94
Cost per kilometre travelled *		\$1.90

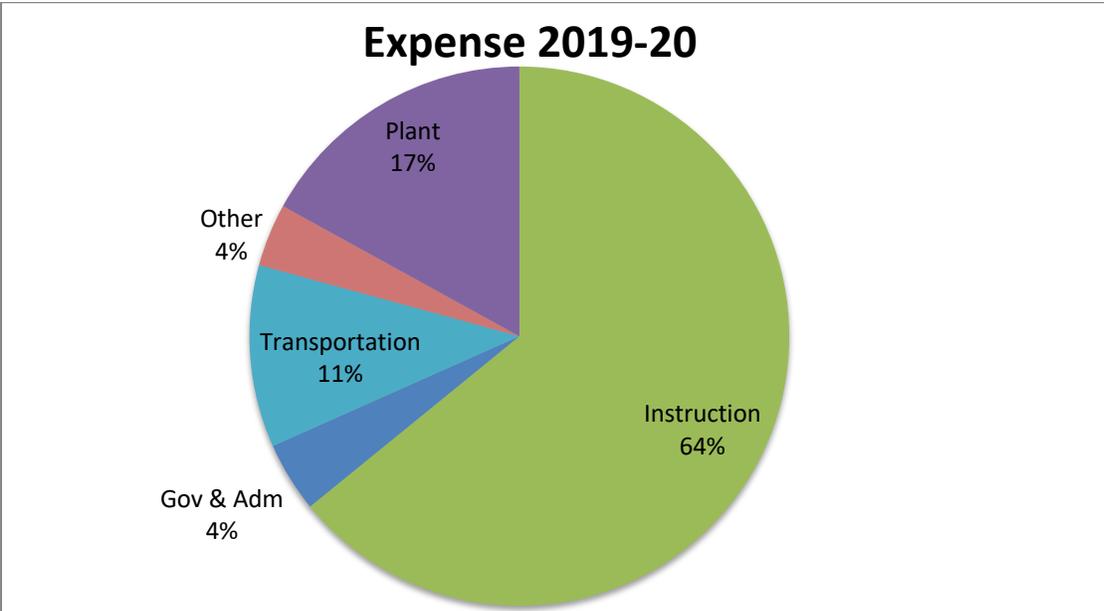
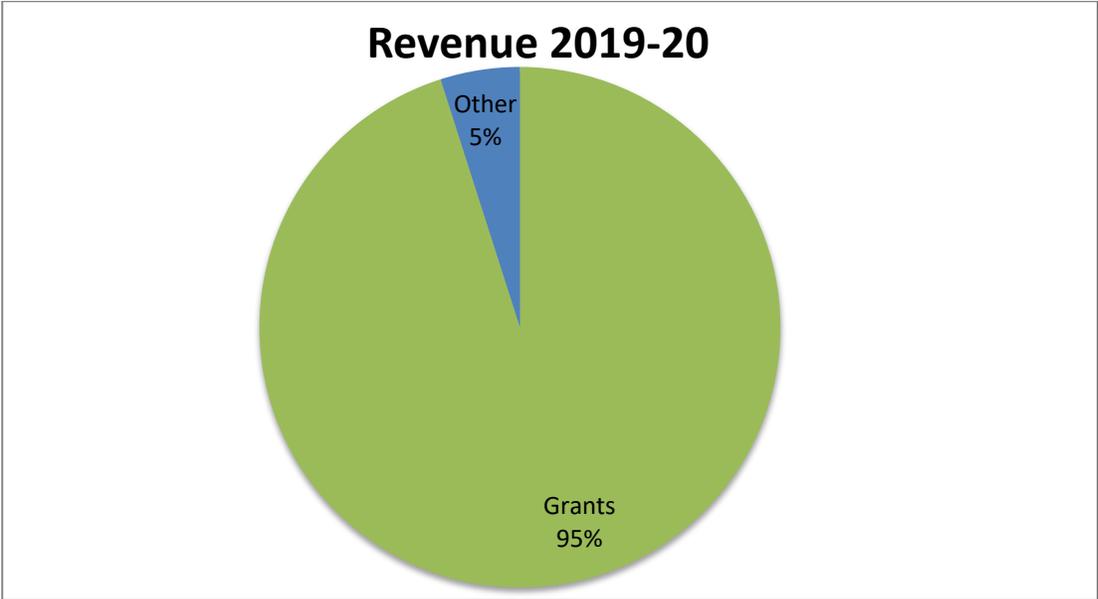
* nontypical results due to savings related to COVID-19

**Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflects transportation of Chinook School Division students.

Source: Chinook School Division

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Grants	77,810,154	80,042,760	77,927,635	2,232,606	3%	
Tuition and Related Fees	959,715	1,000,112	968,902	40,397	4%	
School Generated Funds	2,294,400	1,851,322	2,142,756	(443,078)	-19%	1
Complementary Services	431,222	429,651	404,315	(1,571)	0%	
External Services	85,896	114,468	108,161	28,572	33%	2
Other	572,430	752,021	849,559	179,591	31%	3
Total Revenues	82,153,817	84,190,334	82,401,328	2,036,517	2%	
EXPENSES						
Governance	345,104	352,505	351,173	7,401	2%	
Administration	3,184,572	3,113,464	3,200,487	(71,108)	-2%	
Instruction	56,095,971	52,834,146	53,232,234	(3,261,825)	-6%	4
Plant	13,603,703	13,993,142	14,720,751	389,439	3%	
Transportation	10,177,487	9,005,010	9,680,427	(1,172,477)	-12%	5
Tuition and Related Fees	500,694	569,529	498,717	68,835	14%	6
School Generated Funds	2,151,969	1,562,577	2,095,705	(589,392)	-27%	7
Complementary Services	427,005	438,427	438,388	11,422	3%	
External Services	72,504	109,093	105,359	36,589	50%	8
Other Expenses	436,719	420,956	467,666	(15,763)	-4%	
Total Expenses	86,995,728	82,398,849	84,790,907	(4,596,879)	-5%	
Surplus (Deficit) for the Year	(4,841,911)	1,791,485	(2,389,579)			

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

Note	Explanation
1	Reduced School Generated Fund (SGF) revenue due to school closure in March 2020 because of COVID-19.
2	Over budget due to additional funding for the Language Learning Initiative.
3	Over budget due to increased interest income revenue.
4	Under budget due to reduced instructional expenses including substitute costs and travel due to March 2020 school closure because of COVID-19.
5	Under budget due to reduced transportation costs including fuel and repairs and maintenance due to March 2020 school closure because of COVID-19.
6	Over budget due to actual tuition expenditure greater than estimated in budget.
7	Under budget due to reduced SGF expenditures due to March 2020 school closure because of COVID-19.
8	Over budget due to additional expenditures for the Language Learning Initiative.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Andrus, Shane	\$8,478	\$7,863	\$ -	\$660	\$ -	\$65	\$17,066
Bridal, Allan	-	-	-	381	-	-	381
Caswell, Larry	3,538	1,239	-	1,062	-	-	5,839
Hahn, Dianne	7,513	1,575	-	425	-	11	9,524
Humphrey, Gwen	6,821	5,531	-	1,062	-	-	13,414
Mouland, Susan	9,341	3,201	-	1,245	-	-	13,787
Pridmore, Kimberley (Chair)	19,879	13,732	-	1,108	-	1,545	36,264
Ramage, Tim	8,151	1,205	-	1,062	-	11	10,429
Toney, Katelyn (Vice Chair)	13,386	7,347	-	966	-	-	21,699
Weinbender, Tim	8,273	3,003	-	1,063	-	-	12,339

Personal Services

Available upon request. Email: info@chinooksd.ca or call the Chinook Education Centre at (306) 778-9200 or toll-free 1-877-321-9200.

Supplier Payments

Name	Amount
1080 Architecture Planning & Interiors	180,403
Amazon.com	143,324
B & A Petroleum Ltd.	65,627
B.A. Robinson Co. Ltd.	129,318
C & E Mechanical Inc.	412,375
Canaccord Genuity Corp.	1,730,000
City Of Swift Current	751,039
Country Club Distributors	103,465
Duncan Roofing Ltd.	142,218
Dunmac General Contractors Ltd.	489,866
Len's Plumbing & Heating Ltd.	108,612
Marsh Canada Ltd.	444,858
Melhoff Electric Ltd.	126,533
Murray Chev Pontiac Buick GMC	54,676
Pioneer Co-op	170,554
Powerland Computers Ltd.	275,591
Prairie Controls Ltd.	75,359
Prairie Rose School Div #8	192,500
Remediclean Inc.	549,115
SaskEnergy	511,969
SaskPower	565,204
SaskTel	177,005
Service Master	98,318
S&I Auto Fund Division	214,393
Sportfactor Inc.	65,591

Ellison Travel & Tours Ltd.	50,750
Federated Co-operatives Ltd.	613,122
Great Plains College	383,419
Hawk's Agro	161,461
HBI Office Plus Inc.	59,900
HDA Engineering Ltd.	106,858
Holy Trinity RC Separate SD #22	472,105
Horizon	165,550
IBM Canada Ltd	809,651
Inland Audio Visual	61,030
J & S Tire Services Ltd.	96,975
Leeville Construction Ltd.	180,320
Legacy Bus Sales Ltd.	1,628,740
Standard Motors	60,881
Supreme Office Products	117,600
Swish-Kemsol	190,743
Town & Country Plumbing & Heating	287,421
Trade West Equipment Ltd.	62,955
UAP Inc.	61,598
Vipond Fire Protection Inc.	51,829
Warner Industries	157,728
Waste Management Of Canada Corp.	75,742
West Country Energy Services	50,746
Xerox Canada Ltd.	324,813
1080 Architecture Planning & Interiors	180,403

Other Expenditures

Name	Amount
Chinook Teachers Association	93,988
Municipal Employees Pension Plan	2,844,808
Receiver General	14,959,732
Sask School Boards Assoc.	1,221,395

Saskatchewan Teachers Federation	4,315,037
Saskatchewan Workers Compensation Board	213,831
Saskatchewan Professional Teachers Regulatory Board	52,322
Teachers Superannuation Commission	73,129

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Chinook School Division No. 211

School Division No. 2110500

For the Period Ending: August 31, 2020

Rod Quintin
Chief Financial Officer

Stark & Marsh CPA LLP
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, Stark and Marsh CPA LLP, 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 Chinook School Division No. 211:



Board Chair



Director of Education



Chief Financial Officer

November 23, 2020



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of Chinook School Division No. 211:

Opinion

We have audited the financial statements of Chinook School Division No. 211, which comprise the statement of financial position as at August 31, 2020, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of 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.

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

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



CPA LLP
Chartered Professional Accountants

Swift Current, Saskatchewan
November 23, 2020

Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2020

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	27,518,214	25,622,054
Accounts Receivable (Note 7)	2,243,506	702,964
Portfolio Investments (Note 3)	3,307,487	1,536,206
Total Financial Assets	33,069,207	27,861,224
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,273,795	2,680,977
Long-Term Debt (Note 9)	11,491,815	12,367,519
Liability for Employee Future Benefits (Note 5)	2,076,800	1,942,600
Deferred Revenue (Note 10)	307,718	177,212
Total Liabilities	18,150,128	17,168,308
Net Financial Assets	14,919,079	10,692,916
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	86,554,046	89,094,262
Inventory of Supplies for Consumption	727,724	547,560
Prepaid Expenses	302,572	377,198
Total Non-Financial Assets	87,584,342	90,019,020
Accumulated Surplus (Note 13)	102,503,421	100,711,936

Contractual Rights (Note 16)
 Contractual Obligations and Commitments (Note 17)
 Unrecognized Assets (Note 18)

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

Approved by the Board:





Chairperson

Chief Financial Officer

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	77,810,154	80,042,760	77,927,635
Tuition and Related Fees	959,715	1,000,112	968,902
School Generated Funds	2,294,400	1,851,322	2,142,756
Complementary Services (Note 11)	431,222	429,651	404,315
External Services (Note 12)	85,896	114,468	108,161
Other	572,430	752,021	849,559
Total Revenues (Schedule A)	82,153,817	84,190,334	82,401,328
EXPENSES			
Governance	345,104	352,505	351,173
Administration	3,184,572	3,113,464	3,200,487
Instruction	56,095,971	52,834,146	53,232,234
Plant	13,603,703	13,993,142	14,720,751
Transportation	10,177,487	9,005,010	9,680,427
Tuition and Related Fees	500,694	569,529	498,717
School Generated Funds	2,151,969	1,562,577	2,095,705
Complementary Services (Note 11)	427,005	438,427	438,388
External Services (Note 12)	72,504	109,093	105,359
Other	436,719	420,956	467,666
Total Expenses (Schedule B)	86,995,728	82,398,849	84,790,907
Operating Surplus (Deficit) for the Year	(4,841,911)	1,791,485	(2,389,579)
Accumulated Surplus from Operations, Beginning of Year	100,711,936	100,711,936	103,101,515
Accumulated Surplus from Operations, End of Year	95,870,025	102,503,421	100,711,936

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

Chinook School Division No. 211
Statement of Changes in Net Financial Assets
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	10,692,916	10,692,916	9,155,660
Changes During the Year			
Operating Surplus (Deficit) for the Year	(4,841,911)	1,791,485	(2,389,579)
Acquisition of Tangible Capital Assets (Schedule C)	(1,262,831)	(2,342,581)	(968,719)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	128,943	75,771
Net Gain on Disposal of Capital Assets (Schedule C)	-	(486)	(4,781)
Amortization of Tangible Capital Assets (Schedule C)	4,718,571	4,754,340	4,914,881
Net Acquisition of Inventory of Supplies	-	(180,164)	(25,029)
Net Change in Other Non-Financial Assets	-	74,626	(65,288)
Change in Net Financial Assets	(1,386,171)	4,226,163	1,537,256
Net Financial Assets , End of Year	9,306,745	14,919,079	10,692,916

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

Chinook School Division No. 211**Statement of Cash Flows
for the year ended August 31, 2020**

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,791,485	(2,389,579)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,753,854	4,910,100
Net Change in Non-Cash Operating Activities (Schedule E)	211,444	(142,444)
Cash Provided by Operating Activities	6,756,783	2,378,077
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,342,581)	(968,719)
Proceeds on Disposal of Tangible Capital Assets	128,943	75,771
Cash Used by Capital Activities	(2,213,638)	(892,948)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(3,271,281)	(1,501,688)
Proceeds on Disposal of Portfolio Investments	1,500,000	25,032
Cash Used by Investing Activities	(1,771,281)	(1,476,656)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	1,347,600	-
Repayment of Long-Term Debt	(2,223,304)	(859,406)
Cash Used in Financing Activities	(875,704)	(859,406)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,896,160	(850,933)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	25,622,054	26,472,987
CASH AND CASH EQUIVALENTS, END OF YEAR	27,518,214	25,622,054

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

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	75,114,110	75,158,884	74,976,324
Other Ministry Grants	2,328,484	3,978,638	67,652
Total Ministry Grants	77,442,594	79,137,522	75,043,976
Other Provincial Grants	-	-	304
Grants from Others	367,560	465,238	274,782
Total Operating Grants	77,810,154	79,602,760	75,319,062
Capital Grants			
Ministry of Education Capital Grants	-	440,000	2,608,573
Total Capital Grants	-	440,000	2,608,573
Total Grants	77,810,154	80,042,760	77,927,635
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	26,100	43,500	39,150
Federal Government and First Nations	592,245	499,678	537,356
Individuals and Other	-	51,963	-
Total Tuition Fees	618,345	595,141	576,506
Transportation Fees	341,370	404,971	392,396
Total Operating Tuition and Related Fees	959,715	1,000,112	968,902
Total Tuition and Related Fees Revenue	959,715	1,000,112	968,902
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - GST	4,400	-	-
Commercial Sales - Non-GST	400,000	83,946	64,857
Fundraising	800,000	989,143	893,059
Grants and Partnerships	190,000	26,894	144,905
Students Fees	250,000	157,602	207,680
Other	650,000	593,737	832,255
Total Non-Curricular Fees	2,294,400	1,851,322	2,142,756
Total School Generated Funds Revenue	2,294,400	1,851,322	2,142,756
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	336,622	336,622	333,391
Total Operating Grants	336,622	336,622	333,391
Fees and Other Revenue			
Tuition and Related Fees	94,600	81,494	63,514
Other Revenue	-	11,535	7,410
Total Fees and Other Revenue	94,600	93,029	70,924
Total Complementary Services Revenue	431,222	429,651	404,315

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	76,896	114,468	102,492
Total Operating Grants	76,896	114,468	102,492
Fees and Other Revenue			
Other Revenue	9,000	-	5,669
Total Fees and Other Revenue	9,000	-	5,669
Total External Services Revenue	85,896	114,468	108,161
Other Revenue			
Miscellaneous Revenue	313,000	333,294	360,474
Sales & Rentals	9,430	15,711	16,311
Investments	250,000	402,530	467,993
Gain on Disposal of Capital Assets	-	486	4,781
Total Other Revenue	572,430	752,021	849,559
TOTAL REVENUE FOR THE YEAR	82,153,817	84,190,334	82,401,328

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	128,960	131,708	150,575
Professional Development - Board Members	15,000	9,034	15,679
Grants to School Community Councils	56,144	48,416	49,615
Elections	4,000	500	728
Other Governance Expenses	141,000	162,847	134,576
Total Governance Expense	345,104	352,505	351,173
Administration Expense			
Salaries	2,184,509	2,305,639	2,227,715
Benefits	278,354	261,095	240,096
Supplies & Services	234,477	199,397	305,965
Non-Capital Furniture & Equipment	49,694	12,767	24,283
Building Operating Expenses	102,500	85,323	80,250
Communications	104,737	84,240	90,998
Travel	69,378	46,836	74,915
Professional Development	47,000	4,415	20,612
Amortization of Tangible Capital Assets	113,923	113,752	135,653
Total Administration Expense	3,184,572	3,113,464	3,200,487
Instruction Expense			
Instructional (Teacher Contract) Salaries	38,434,617	36,536,515	37,234,236
Instructional (Teacher Contract) Benefits	1,783,247	1,912,137	1,736,206
Program Support (Non-Teacher Contract) Salaries	8,410,333	8,056,574	8,077,184
Program Support (Non-Teacher Contract) Benefits	1,546,412	1,600,617	1,550,130
Instructional Aids	2,050,357	1,330,692	1,262,997
Supplies & Services	916,407	699,684	762,424
Non-Capital Furniture & Equipment	1,033,801	961,021	1,008,798
Communications	191,198	196,191	188,194
Travel	619,983	314,628	414,676
Professional Development	430,990	547,426	337,929
Student Related Expense	483,742	468,622	426,968
Amortization of Tangible Capital Assets	194,884	210,039	232,492
Total Instruction Expense	56,095,971	52,834,146	53,232,234

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,286,537	3,384,903	3,300,966
Benefits	611,516	607,987	588,299
Supplies & Services	14,400	5,482	8,389
Non-Capital Furniture & Equipment	39,100	37,780	39,361
Building Operating Expenses	6,814,669	7,098,123	7,737,857
Communications	15,258	12,671	12,938
Travel	151,500	122,237	113,013
Professional Development	12,000	4,294	4,086
Amortization of Tangible Capital Assets	2,658,723	2,719,665	2,915,842
Total Plant Operation & Maintenance Expense	13,603,703	13,993,142	14,720,751
Student Transportation Expense			
Salaries	4,131,775	4,192,272	4,025,997
Benefits	733,180	793,683	705,579
Supplies & Services	1,940,855	1,015,372	1,304,881
Non-Capital Furniture & Equipment	1,148,777	973,389	1,058,902
Building Operating Expenses	222,500	183,755	128,563
Communications	34,908	19,399	20,179
Travel	30,000	27,292	28,265
Professional Development	25,918	6,920	4,923
Contracted Transportation	167,990	91,501	784,151
Amortization of Tangible Capital Assets	1,741,584	1,701,427	1,618,987
Total Student Transportation Expense	10,177,487	9,005,010	9,680,427
Tuition and Related Fees Expense			
Tuition Fees	439,647	509,537	439,647
Transportation Fees	61,047	59,992	59,070
Total Tuition and Related Fees Expense	500,694	569,529	498,717
School Generated Funds Expense			
Academic Supplies & Services	5,000	11,290	4,486
Cost of Sales	620,000	289,034	253,189
Non-Capital Furniture & Equipment	18,000	15,607	7,246
School Fund Expenses	1,500,000	1,237,677	1,819,884
Amortization of Tangible Capital Assets	8,969	8,969	10,900
Total School Generated Funds Expense	2,151,969	1,562,577	2,095,705

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	224,231	215,032	215,534
Program Support (Non-Teacher Contract) Salaries & Benefits	111,987	99,078	115,741
Transportation Salaries & Benefits	29,939	51,996	39,880
Instructional Aids	1,210	7,516	5,884
Supplies & Services	13,000	15,897	16,966
Communications	3,100	151	3,461
Travel	2,000	8,655	6,112
Professional Development (Non-Salary Costs)	5,050	312	-
Student Related Expenses	-	1,752	1,994
Contracted Transportation & Allowances	36,000	37,550	31,809
Amortization of Tangible Capital Assets	488	488	1,007
Total Complementary Services Expense	427,005	438,427	438,388
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	60,004	62,758	59,636
Instructional Aids	-	2,614	3,252
Supplies & Services	1,000	31,367	25,188
Non-Capital Furniture & Equipment	-	4,664	5,386
Communications	1,500	998	1,225
Travel	8,000	6,199	10,607
Professional Development (Non-Salary Costs)	2,000	493	65
Total External Services Expense	72,504	109,093	105,359
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,400	912	97
Interest on Capital Loans	434,319	420,044	453,614
Total Interest and Bank Charges	436,719	420,956	453,711
Provision for Uncollectable Accounts	-	-	13,955
Total Other Expense	436,719	420,956	467,666
TOTAL EXPENSES FOR THE YEAR	86,995,728	82,398,849	84,790,907

Chinook School Division No. 211

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under Construction	2020	2019
	Land	Improvements	Buildings	Improvements	Short-Term	Buses	Vehicles	Equipment	Equipment	Software		\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	1,231,000	2,558,661	118,574,641	1,985,305	9,211,715	17,444,140	1,763,491	5,273,890	1,210,483	34,018	35,656	159,323,000	158,756,528
Additions/Purchases	-	-	-	-	-	1,524,387	78,933	125,621	433,058	48,563	132,019	2,342,581	968,719
Disposals	-	-	-	-	-	(364,487)	-	(1,772,838)	(927,588)	(24,584)	-	(3,089,497)	(402,247)
Closing Balance as of August 31	1,231,000	2,558,661	118,574,641	1,985,305	9,211,715	18,604,040	1,842,424	3,626,673	715,953	57,997	167,675	158,576,084	159,323,000
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	1,344,607	48,169,886	533,360	4,410,092	9,358,140	1,400,286	3,980,759	1,007,022	24,586	-	70,228,738	65,645,114
Amortization of the Period	-	91,513	2,263,582	99,265	399,494	1,349,936	142,146	350,105	56,412	1,887	-	4,754,340	4,914,881
Disposals	-	-	-	-	-	(236,030)	-	(1,772,838)	(927,588)	(24,584)	-	(2,961,040)	(331,257)
Closing Balance as of August 31	N/A	1,436,120	50,433,468	632,625	4,809,586	10,472,046	1,542,432	2,558,026	135,846	1,889	N/A	72,022,038	70,228,738
Net Book Value													
Opening Balance as of September 1	1,231,000	1,214,054	70,404,755	1,451,945	4,801,623	8,086,000	363,205	1,293,131	203,461	9,432	35,656	89,094,262	93,111,414
Closing Balance as of August 31	1,231,000	1,122,541	68,141,173	1,352,680	4,402,129	8,131,994	299,992	1,068,647	580,107	56,108	167,675	86,554,046	89,094,262
Change in Net Book Value	-	(91,513)	(2,263,582)	(99,265)	(399,494)	45,994	(63,213)	(224,484)	376,646	46,676	132,019	(2,540,216)	(4,017,152)
Disposals													
Historical Cost	-	-	-	-	-	364,487	-	1,772,838	927,588	24,584	-	3,089,497	402,247
Accumulated Amortization	-	-	-	-	-	236,030	-	1,772,838	927,588	24,584	-	2,961,040	331,257
Net Cost	-	-	-	-	-	128,457	-	-	-	-	-	128,457	70,990
Price of Sale	-	-	-	-	-	128,943	-	-	-	-	-	128,943	75,771
Gain on Disposal	-	-	-	-	-	486	-	-	-	-	-	486	4,781

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Surplus (Deficit)
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Surplus (Deficit)		
Amortization of Tangible Capital Assets (Schedule C)	4,754,340	4,914,881
Gain on Disposal of Tangible Capital Assets (Schedule C)	(486)	(4,781)
Total Non-Cash Items Included in Surplus (Deficit)	4,753,854	4,910,100

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(1,540,542)	(467,946)
Increase in Accounts Payable and Accrued Liabilities	1,592,818	339,073
Increase in Liability for Employee Future Benefits	134,200	36,300
Increase in Deferred Revenue	130,506	40,446
(Increase) in Inventory of Supplies for Consumption	(180,164)	(25,029)
Decrease (Increase) in Prepaid Expenses	74,626	(65,288)
Total Net Change in Non-Cash Operating Activities	211,444	(142,444)

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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 Chinook School Division No. 211” and operates as “the Chinook School Division No. 211”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 15 of the financial statements.

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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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

- the liability for employee future benefits of \$2,076,800 (2019 - \$1,942,600) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$13,211 (2019 - \$40,327) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$500,000 (2019 - \$500,000) because actual remediation costs may differ from valuation estimates.
- useful lives of capital assets and related accumulated amortization of \$72,022,038 (2019 - \$70,228,738) 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, and long-term debt.

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.

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

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

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.

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represent capital grants 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 Co-op and Credit Union equity and Guaranteed Investment Certificates with a term longer than three months. 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.

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

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Workers' Compensation premiums, conference fees, maintenance contracts and software licenses.

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, services rendered, and interest accrued, but not yet paid, at the end of the fiscal period.

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Liability for Contaminated Sites are recorded using the school division's best estimate of the amount required to remediate sites for which the school division is either directly responsible or has accepted responsibility. The contaminated sites liability represents the cost of activities to bring the site to the current minimum environmental standard based on the nature of its use prior to contamination. These liabilities are reported net of any expected recoveries.

Long-Term Debt is comprised of capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

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i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs:		
Canaccord Genuity, 2.55%, maturing November, 2020	\$ 750,000	\$ -
Canaccord Genuity, 2.50%, maturing February, 2021	750,000	-
Canaccord Genuity, 2.30%, maturing April, 2021	1,001,077	-
Canaccord Genuity, 1.65%, maturing June, 2021	769,177	-
Affinity Credit Union, 2.75%, maturing November, 2022	7,410	7,410
Canaccord Genuity, 2.80%, maturing April, 2020	-	750,000
Canaccord Genuity, 2.55%, maturing May, 2020	-	750,000
Co-op and Credit Union Equity	29,823	28,796
Total portfolio investments reported at cost and amortized cost	\$ 3,307,487	\$ 1,536,206

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 85,380	\$ 267,125	\$ -	\$ -	\$ 352,505	\$ 351,173
Administration	2,566,734	432,978	-	113,752	3,113,464	3,200,487
Instruction	48,105,843	4,518,264	-	210,039	52,834,146	53,232,234
Plant	3,992,890	7,280,587	-	2,719,665	13,993,142	14,720,751
Transportation	4,985,955	2,317,628	-	1,701,427	9,005,010	9,680,427
Tuition and Related Fees	-	569,529	-	-	569,529	498,717
School Generated Funds	-	1,553,608	-	8,969	1,562,577	2,095,705
Complementary Services	366,106	71,833	-	488	438,427	438,388
External Services	62,758	46,335	-	-	109,093	105,359
Other	-	912	420,044	-	420,956	467,666
TOTAL	\$ 60,165,666	\$ 17,058,799	\$ 420,044	\$ 4,754,340	\$ 82,398,849	\$ 84,790,907

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, accumulating paid time off (PTO) banks, and retirement gratuity. 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. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

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Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 1,771,100	\$ 1,463,400
Current period service cost	164,100	114,200
Interest cost	36,900	46,000
Benefit payments	(50,800)	(89,300)
Actuarial losses	90,300	209,000
Plan amendments	-	27,800
Accrued Benefit Obligation - end of year	2,011,600	1,771,100
Unamortized net actuarial gains	65,200	171,500
Liability for Employee Future Benefits	\$ 2,076,800	\$ 1,942,600

Expense for Employee Future Benefits	2020	2019
Current period service cost	\$ 164,100	\$ 114,200
Amortization of net actuarial gain	(16,000)	(34,600)
Benefit cost	148,100	79,600
Interest cost	36,900	46,000
Total Employee Future Benefits Expense	\$ 185,000	\$ 125,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	503	5	508	530
Member contribution rate (percentage of salary)	9.50%/11.70%	6.05%/7.85%	6.05%/11.70%	6.05%/11.70%
Member contributions for the year	\$ 3,723,056	\$ 639	\$ 3,723,695	\$ 3,731,387

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

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Details of the MEPP are as follows:

	2020	2019
Number of active School Division members	595	620
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,422,404	\$ 1,365,957
School Division contributions for the year	\$ 1,422,404	\$ 1,369,793
Actuarial extrapolation date	Dec-31-2019	Dec-31-2018
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

7. ACCOUNTS RECEIVABLE

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

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Capital Grant Receivable	\$ 220,000	\$ -	\$ 220,000	\$ 222,866	\$ -	\$ 222,866
Provincial Grants Receivable	1,623,373	-	1,623,373	-	-	-
Receivable from First Nations	13,211	13,211	-	177,540	13,211	164,329
GST Receivable	173,935	-	173,935	168,765	-	168,765
Accrued Interest	37,657	-	37,657	-	-	-
Other	188,541	-	188,541	174,120	27,116	147,004
Total Accounts Receivable	\$ 2,256,717	\$ 13,211	\$ 2,243,506	\$ 743,291	\$ 40,327	\$ 702,964

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 909,180	\$ 928,571
Supplier Payments	2,660,439	1,080,041
Liability for Contaminated Sites	500,000	500,000
Accrued Interest Payable	69,495	74,527
Capital Holdbacks	134,681	97,838
Total Accounts Payable and Accrued Liabilities	\$ 4,273,795	\$ 2,680,977

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The school division recognized an estimated liability for contaminated site of \$500,000 (2019 - \$500,000) for the remediation of Sidney Street School using environmental assessment studies. The nature of the liability is hydrocarbon contamination to the soil due to underground gas storage tanks. The assumptions used in estimating the liability include estimation of remediation costs in the environmental studies coupled with past best practices of costs associated with the remediation solutions. The amount of estimated recoveries is \$0 (2019 - \$0).

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2020	2019
Capital Loans:		
Bank of Nova Scotia fixed rate (4.09%), secured by security agreement for Municipalities and School Boards, maturing July 2023. Monthly blended payments of \$30,410.	\$ 1,318,590	\$ 1,622,725
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	6,763,849	7,176,177
TD Bank fixed rate (2.70%), unsecured, maturing October 2034. Monthly blended payments of \$9,122.	1,287,583	-
Innovation CU fixed rate (4.26%), secured by general security agreement and assignment of book debts, paid out October 2019. Monthly blended payments of \$6,745.	-	873,698
Innovation CU fixed rate (2.60%), secured by general security agreement and assignment of book debts, paid out October 2019. Monthly blended payments of \$3,129.	-	473,879
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	2,121,793	2,221,040
Total Long-Term Debt	\$ 11,491,815	\$ 12,367,519

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2021	\$	927,933	\$ 927,933
2022		962,365	962,365
2023		998,090	998,090
2024		1,004,154	1,004,154
2025		700,492	700,492
Thereafter		6,898,781	6,898,781
Total	\$	11,491,815	\$ 11,491,815

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Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2020	2019
Principal	\$	2,223,304	\$	2,223,304
Interest		420,044		453,614
Total	\$	2,643,348	\$	1,313,020

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Capital projects:				
Federal capital tuition	\$ 111,531	\$ -	\$ -	\$ 111,531
Total capital projects deferred revenue	111,531	-	-	111,531
Non-Capital deferred revenue:				
Climate Action Incentive Funding	-	199,666	37,099	162,567
Chinook International Program	43,570	-	14,365	29,205
CAMPS - Fundraising	20,028	-	20,028	-
English as Additional Language Grant	2,070	-	2,070	-
Rentals	13	-	1	12
Tuition	-	4,403	-	4,403
Total Non-Capital deferred revenue	65,681	204,069	73,563	196,187
Total Deferred Revenue	\$ 177,212	\$ 204,069	\$ 73,563	\$ 307,718

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.

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Violent Threat Risk Assessment	Chinook International Program	2020	2019
Revenue:					
Operating Grants	\$ 336,622	\$ -	\$ -	\$ 336,622	\$ 333,391
Fees and Other Revenue	-	11,535	81,494	93,029	70,924
Total Revenue	336,622	11,535	81,494	429,651	404,315
Expenses:					
Salaries & Benefits	366,106	-	-	366,106	371,155
Instructional Aids	5,605	-	1,911	7,516	5,884
Supplies and Services	-	-	15,897	15,897	16,966
Communications	-	-	151	151	3,461
Travel	1,276	2,952	4,427	8,655	6,112
Professional Development (Non-Salary Costs)	312	-	-	312	-
Student Related Expenses	-	-	1,752	1,752	1,994
Contracted Transportation & Allowances	-	-	37,550	37,550	31,809
Amortization of Tangible Capital Assets	488	-	-	488	1,007
Total Expenses	373,787	2,952	61,688	438,427	438,388
Excess (Deficiency) of Revenue over Expenses	\$ (37,165)	\$ 8,583	\$ 19,806	\$ (8,776)	\$ (34,073)

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.

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Following is a summary of the revenue and expenses of the External Services programs operated by the school division:

Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	2020	2019
Revenue:			
Operating Grants	\$ 114,468	\$ 114,468	\$ 102,492
Fees and Other Revenue	-	-	5,669
Total Revenue	114,468	114,468	108,161
Expenses:			
Salaries & Benefits	62,758	62,758	59,636
Instructional Aids	2,614	2,614	3,252
Supplies and Services	31,367	31,367	25,188
Non-Capital Equipment	4,664	4,664	5,386
Communications	998	998	1,225
Travel	6,199	6,199	10,607
Professional Development	493	493	65
Total Expenses	109,093	109,093	105,359
Excess of Revenue over Expenses	\$ 5,375	\$ 5,375	\$ 2,802

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. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the designated assets.

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Details of accumulated surplus are as follows:

	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 89,094,262	\$ 2,342,581	\$ (4,882,797)	\$ 86,554,046
Less: Debt owing on Tangible Capital Assets	12,367,519	-	(875,704)	11,491,815
	76,726,743	2,342,581	(4,007,093)	75,062,231
PMR maintenance project allocations (1)	1,636,293	2,261,495	(1,875,921)	2,021,867
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	-	307,981	-	307,981
Designated for emergent funding project	-	500,000	-	500,000
	-	807,981	-	807,981
Other:				
School generated funds	1,328,464	305,451	-	1,633,915
Professional Development	1,290,011	45,835	(349,592)	986,254
School budget carryovers	794,845	137,097	-	931,942
Curriculum Renewal	1,500,000	-	-	1,500,000
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	-	-	24,000
Nutrition	-	28,974	-	28,974
Kids First Literacy	-	5,327	-	5,327
Family Advocacy Project	43,287	49	-	43,336
	4,982,327	522,733	(349,592)	5,155,468
Unrestricted Surplus	17,366,573	2,089,301	-	19,455,874
Total Accumulated Surplus	\$ 100,711,936	\$ 8,024,091	\$ (6,232,606)	\$ 102,503,421

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

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14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 10, 2019 and the Minister of Education on August 26, 2019.

15. TRUSTS

The school division, as the trustee, administers trust funds for scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Scholarships	
	<u>2020</u>	<u>2019</u>
Cash and short-term investments	\$ 276,539	\$ 289,510
Total Assets	276,539	289,510
Revenues		
Contributions and donations	2,000	11,796
Interest on investments	4,719	6,515
	<u>6,719</u>	<u>18,311</u>
Expenses		
Recipient Payouts	19,690	17,363
	<u>19,690</u>	<u>17,363</u>
Excess (Deficiency) of Revenues over Expenses	(12,971)	948
Trust Fund Balance, Beginning of Year	289,510	288,562
Trust Fund Balance, End of Year	\$ 276,539	\$ 289,510

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Bussing contract to transport Holy Trinity Roman Catholic Separate School Division students based on a yearly calculated cost per student applied to the number of Holy Trinity students transported. This contract is in effect for 5 years effective August 31, 2018.
- Climate Action Incentive Funding Agreement with the Government of Saskatchewan in the amount of \$199,666 will be received upon the completion of contracts for projects as approved in original funding application. The projects are expected to be completed in March 2021.

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17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

The school division has ongoing service commitments for school/office equipment. Copier contract and commitments are as follows:

Operating Leases	Copier	Total
Future minimum payments:		
2021	\$ 294,634	\$ 294,634
2022	294,634	294,634
2023	294,634	294,634
2024	294,634	294,634
2025	294,634	294,634
Total	\$ 1,178,536	\$ 1,178,536

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

- Construction contract in the amount of \$516,015 for replacement of windows and doors at O.M. Irwin School to be completed in 2021 of which \$350,000 will be funded through Climate Action Incentive Funding (CAIF); and
- Construction contract in the amount of \$148,557 for replacement of windows at Sidney Street School to be completed in 2021 of which \$49,332 will be funded through CAIF.

18. UNRECOGNIZED ASSETS

The school division has several properties with mineral rights attached and several pieces of artwork that are not recognized because a reasonable estimate cannot be made because the costs, benefits and economic value of such items cannot be reasonably and verifiably quantified using existing methods.

19. COMPARATIVE INFORMATION

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

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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. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts. The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of grants and other accounts receivable at August 31, 2020 was:

	August 31, 2020				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,843,373	\$ 1,843,373	\$ -	\$ -	\$ -
Other Receivables	239,409	101,199	38,406	38,406	61,398
Gross Receivables	2,082,782	1,944,572	38,406	38,406	61,398
Allowance for Doubtful Accounts	(13,211)	-	-	-	(13,211)
Net Receivables	\$ 2,069,571	\$ 1,944,572	\$ 38,406	\$ 38,406	\$ 48,187

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

ii) Liquidity Risk

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

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	August 31, 2020				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,273,795	\$ 3,773,795	\$ -	\$ -	\$ 500,000
Long-term debt	11,491,815	514,474	413,459	3,665,101	6,898,781
Total	\$ 15,765,610	\$ 4,288,269	\$ 413,459	\$ 3,665,101	\$ 7,398,781

Long-term debt repayments of \$10,173,225 included in the above amounts are repayments on unsecured debt.

iii) Market Risk

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

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$21,000,000 with interest payable monthly at a rate of prime less 1.00% per annum. This line of credit was approved by the Minister of Education on May 5, 2011. 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, 2020.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

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.

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21. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.