



Chinook School Division #211

2020-21 Annual Report

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School Division Contact Information

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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 2020-21 annual report. This report presents an overview of Chinook School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. 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".

Kimberly Pridmore, Chairperson

Introduction

This report provides information about Chinook School Division in its 2020-21 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 deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2020-21, supported by contingency funding.

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 the 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 November 16, 2020 to serve a four-year term. Board of Education members as of August 31, 2021 are:

Subdivision 1	Shane Andrus
Subdivision 2	Rachael Eliason
Subdivision 3	Rachelle Patzer
Subdivision 4	Katelyn Toney
Subdivision 5	Kimberly Pridmore (Board Chair)
Subdivision 6	Gwen Humphrey
Subdivision 7	Susan Mouland
Subdivision 8	Ken Duncalfe
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 interests 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 2020-21 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 2020-21 Chinook School Division looked at creative ways to support SCCs due to COVID-19 health restrictions:

- New member and chairs orientation workshop in 2020-21 was cancelled due to health restrictions and the school division supported new members/chairs individually;
- Schools held regular SCC meetings via Google Meets and were able to move towards in-person meetings by the end of the school year;
- Board-SCC Forums (November and March) provided opportunities for learning, consultation, engagement, and celebration of how SCCs support and assist the school division's learning agenda. Due to COVID-19 health restrictions the fall forum was cancelled. In the spring the school division created a video "Celebration of Learning" to highlight and share the creative ways SCCs supported staff and students from a learning and wellness perspective;
- Sponsored a number of SCC members to attend the "Virtual" 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,
- Facilitated and gathered SCC input for the Provincial Education Plan, which is currently in development.

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 2020-21 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, to support school learning plans and division learning priorities, 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 2020-21, 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 2020-21 included:

- Distributing a monthly SCC newsletter;
- Provided COVID safe literacy and well-being activities for students, staff and families
- 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 or current SCC members.

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. SCCs continued their outstanding work in a challenging year due to the pandemic. They found creative ways to support the health, safety and well-being of staff and students in their school community. The school division is proud of how SCCs pulled together to make the best of a challenging year:

- Hosting “One Book One School Events” where each family was provided a book to read together and participate in numerous school-wide literacy and well-being activities based on the book.
- Creating monthly/weekly “Bingo” cards for families to complete experiential learning or physical/mental health activities together and submit for prizes.
- Providing materials to schools to create cards and letters for care home residents who were unable to have visitors due to the pandemic.
- Creating inspirational bulletin boards to support students and staff
- Providing new furnishings for seating areas where students can use the space to study, read and socialize.
- Celebrating and thanking school custodian teams for their amazing work keeping our school’s safe for students and staff with enhanced cleaning protocols.

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 62 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 below 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, visit “About Us” on the Chinook School Division 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 provide opportunities to learn Chief Sitting Bull, the forming of the North West Mounted Police and the building of Fort Walsh. Chinook School Division boundaries are the Cypress Hills and Saskatchewan Landing Provincial Parks, the Great Sand Hills, Scotty the T-Rex, and the Grasslands National Park.

**Chinook
SD No. 211
August 2021**



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 and the goals of Inspiring Success, Chinook School Division personnel continued to work with the Nekaneet First Nation Education Committee. The Education Committee, along with school division personnel and administration from Sidney Street School, Maple Creek Composite School and Chinook Cyber School, worked together to support students and families during the COVID-19 pandemic in a variety of ways. Chinook supported Elder visits in classrooms at several schools throughout the division. Due to the COVID-19 pandemic, Elder visits were implemented in a variety of ways. Additionally, Chinook School Division hosted three online events as part of the Truth and Reconciliation Speaker Series in the month of March with student participation from a number of schools.

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 2020-21. 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 62 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) - expanded to K-12 due to the pandemic
- 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, Hutterian and Behaviour
- 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

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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, 2021, 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 2021, 80% of students will be meeting or exceeding Chinook expectations in reading, writing and math.</p>
<p>School division actions taken during the 2020-21 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 School Division 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. ● Implemented Learning Response Plan due to gaps in learning caused by the COVID-19 pandemic. <ul style="list-style-type: none"> ○ Increased Funding and PD to support Literacy and Math intervention <ul style="list-style-type: none"> ▪ Literacy focus on Leveled Literacy Intervention ▪ Math focus on Number Strand
<p>Measures for Reading, Writing and Math At or Above Grade Level</p>	

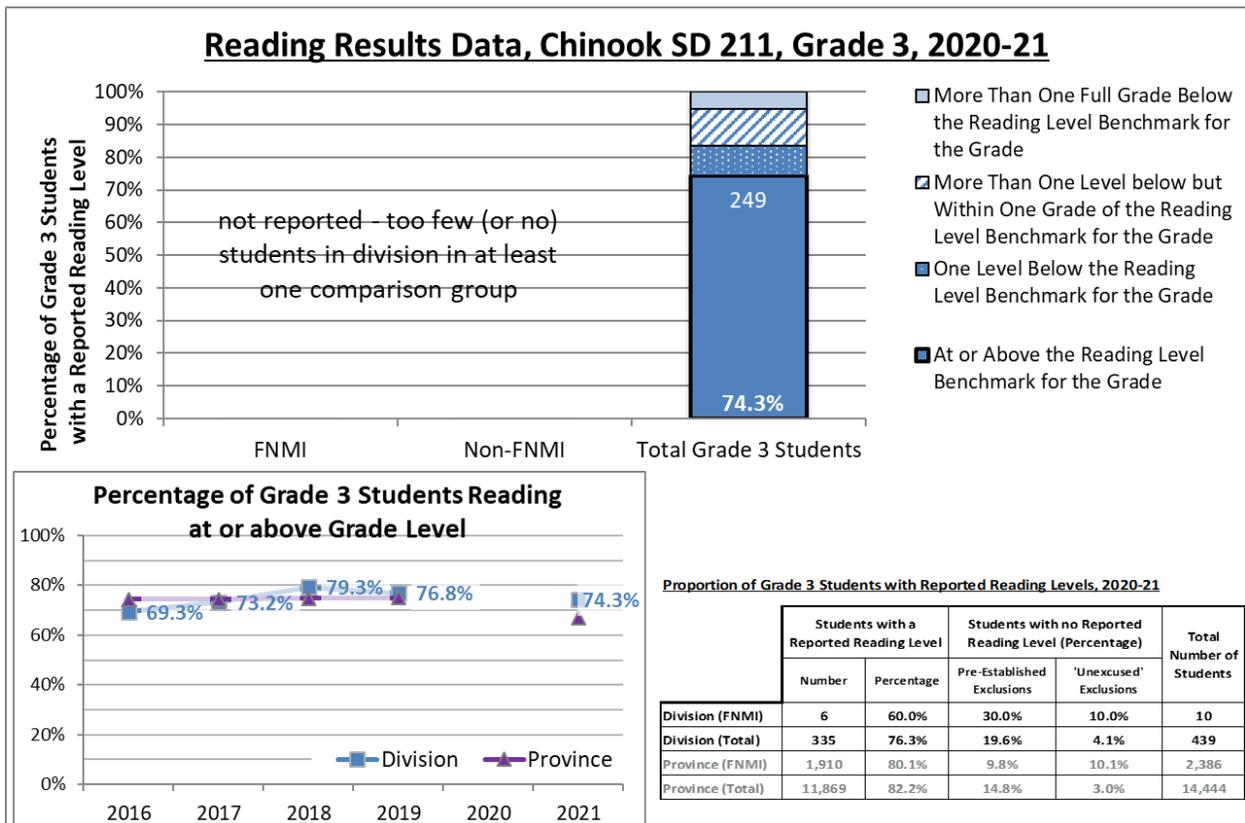
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. 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 bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. 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, 2021

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

The Grade 3 reading levels for Chinook School Division students had been trending above the provincial results for the two years prior to the COVID-19 pandemic, resulting in a greater proportion of students reading at or above grade level. The results from the 2018-19 year have dipped slightly but despite the decline in 2018-19, results increased from 62.8% in 2014 (not displayed above) 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 three years (in 2020 no provincial data collection was conducted). The division was on pace to reach the 2020 goal of 80% of Grade three students reading at or above grade level. The COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development provincially. In 2020-21, 74.3% of Grade 3 students in Chinook School Division were reading at or above grade level which was higher than the province for the third consecutive year. Chinook FNMI students were not reported due to the small cohort size.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

Chinook writing results were not tracked at the division level during the 2020-21 school year as there was no provincial data collection of writing results.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

Chinook math results were not tracked at the division level during the 2020-21 school year as there was no provincial data collection of math results.

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

ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, 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 Context).

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>By June 30, 2021, 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 2020-21 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 practice across the division for acknowledging Indigenous Peoples, cultures and traditional territories at gatherings. ● Supported activities that built awareness and action in support of Truth and Reconciliation. <ul style="list-style-type: none"> ● Hosted Truth and Reconciliation online Speaker Series featuring First Nations and Métis speakers ● Emphasized equitable opportunities and outcomes for First Nations, Métis and Inuit learners. <ul style="list-style-type: none"> ● Developed a partnership with Nekaneet Education Committee and Jordan’s Principle to support the hiring of a First Nations and Métis Education Liaison. ● Focused on increased attendance and smooth transitions. ● Invited Knowledge Keepers and Elders to support cultural awareness and engage First Nations students using virtual programming.

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, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	Chinook	Province	Chinook	Province	Chinook	Province
English Language Arts A 10 (Eng & Fr equiv)	78.7	75.5	79.5	78.7	56.9	62.6
English Language Arts B 10 (Eng & Fr equiv)	76.6	74.9	77.1	78.1	60.6	62.2
Science 10 (Eng & Fr equiv)	75.1	74.6	76.8	77.8	47.3	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	76.9	74.5	78.1	78.5	57.6	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.6	76.0	76.9	78.1	nr	63.8
English Language Arts 20 (Eng & Fr equiv)	80.0	76.6	80.4	78.9	61.9	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	73.7	69.4	74.2	72.8	nr	62.3
Math: Foundations 20 (Eng & Fr equiv)	76.7	76.6	77.1	78.3	nr	66.0

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, 2021

Analysis of Results – Average Final Marks

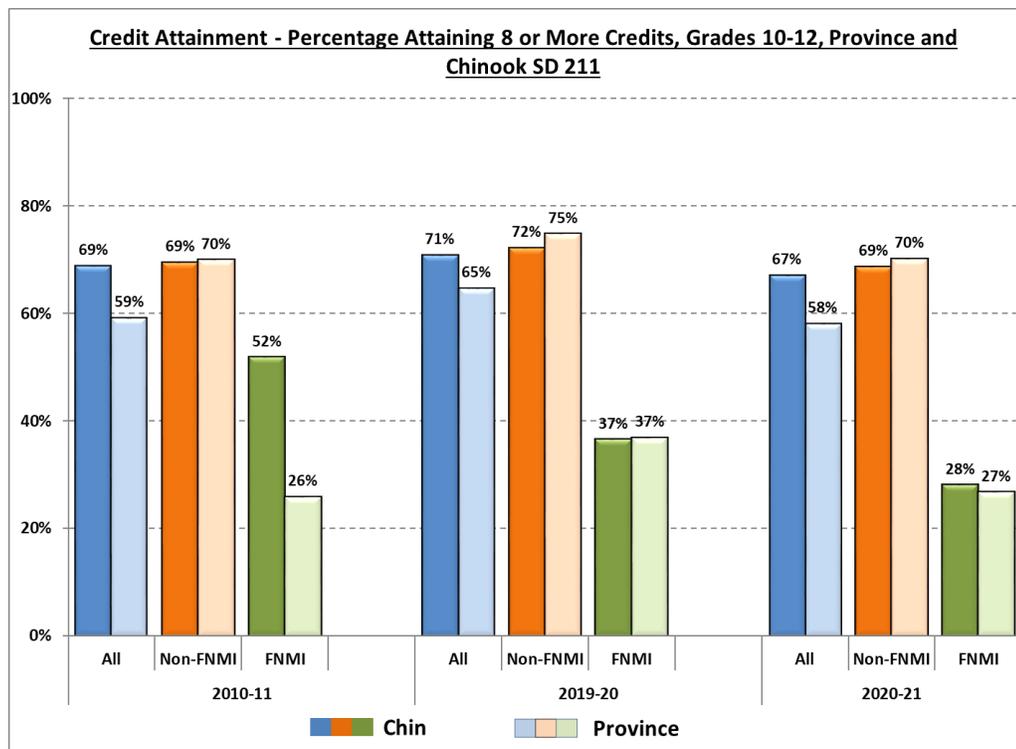
Chinook School Divisions average final marks are above those for the province in all selected Secondary-Level Courses in 2020-21. This has been an ongoing trend over numerous years. For FNMI students, Chinook School Division is only able to report average final marks on five of the eight subject areas of the secondary level courses. This is due to the small group of students self-identifying as FNMI. The average final marks for this group of students are on average 21.5% lower than the results for the other students in Chinook in those five subject areas. In 2019-20 Chinook School Division was able to report on six subject areas. Marks below 50% result in credits not being attained at the grade 10 level.

Due to the COVID-19 pandemic, during the 2020-21 school year, students had the option of attending school in-person or through the Chinook Cyber School. Both attendance and engagement levels impacted marks achieved, particularly for FNMI students in the division.

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, 2021

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 decrease from 71% in 2019-20 to 67% in 2020-21, which is well above the provincial results of 58%. Results for Chinook’s FNMI students have fluctuated somewhat over the years (in part due to small population numbers). Only 28% of grades 10-12 FNMI students in the division are attaining 8 or more credits annually. Increases in credit attainment results in 2019-20 resulted in part from the policy decision response in March 2020 to provide passing grade options to students enrolled in spring semester classes. In 2020-21 provincial credit attainment shows a significant decrease in results from pre-pandemic levels.

Graduation Rates

ESSP Outcome:

By June 30, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

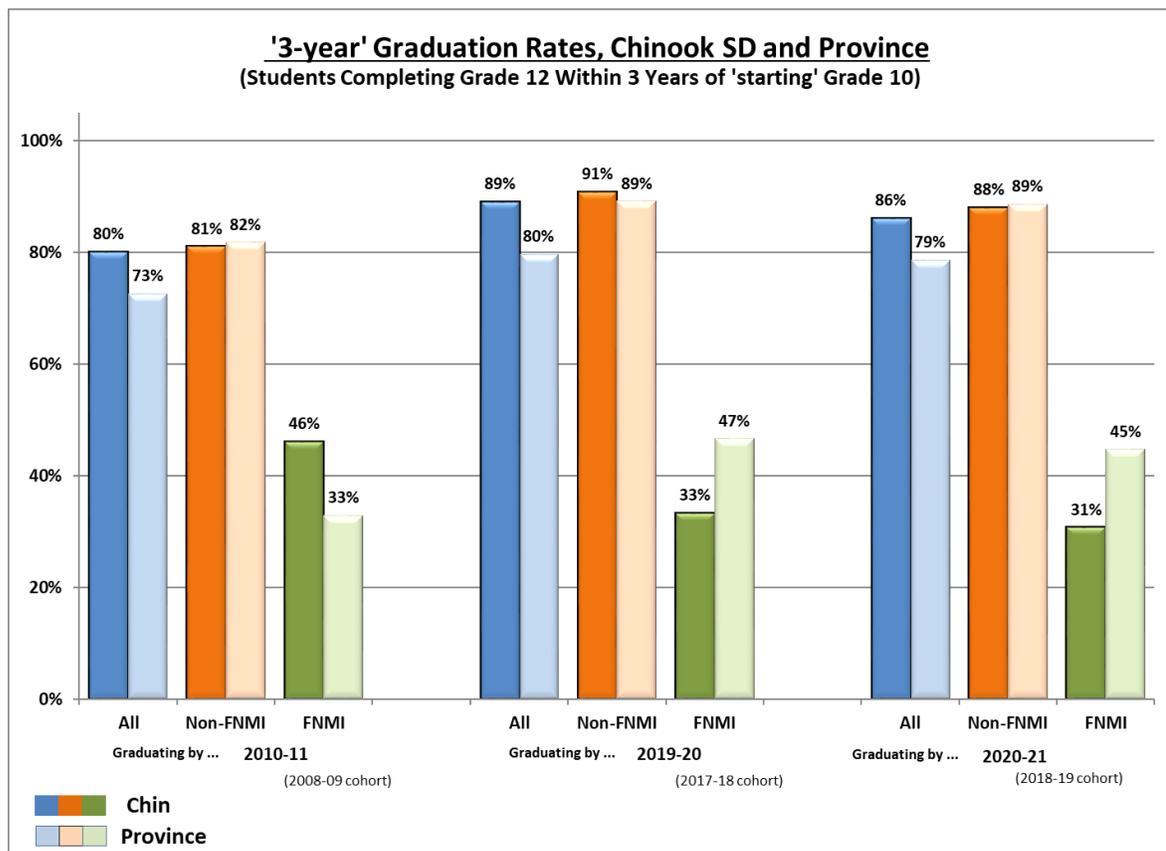
<p>School division goals aligned with the Graduation Rates outcome</p>	<p>Chinook’s three-year graduation rate will be 90% and Chinook’s five-year graduation rate will be 93% (by 2021).</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<ul style="list-style-type: none"> ● Student attendance rates continued to be tracked for students in grades 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 the focus of High School Professional Development (PD) 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 infographic relating to on pace students/vulnerable students for each grade 10/11/12. ● 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, 2021

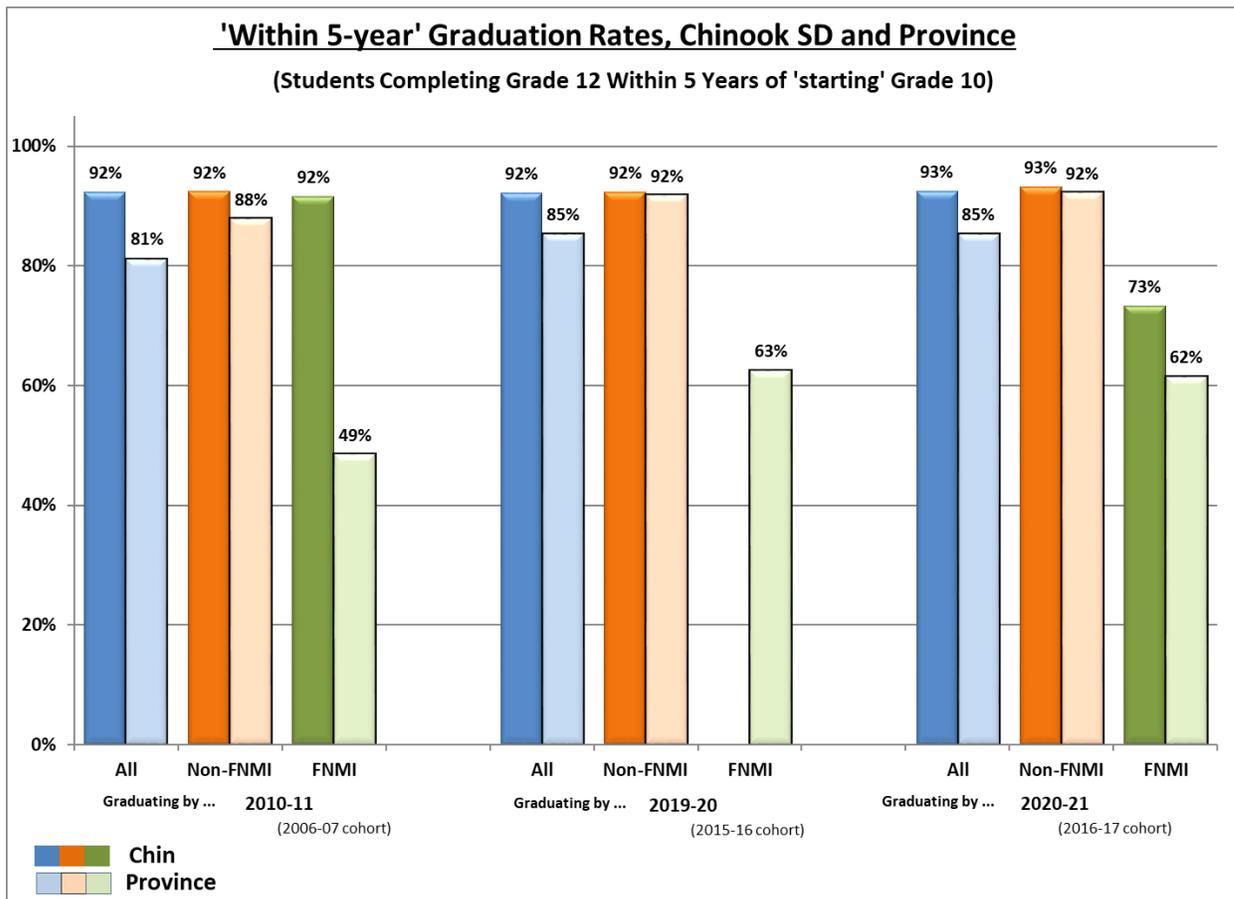
Analysis of Results – Three-Year Graduation Rates

The graduation rate of 86% for Chinook School Division in 2020-21 is a reason for celebration. Results this year are a celebration in reaching the provincial outcome target of 85% by 2021 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 86%, the division graduation rate continues to be significantly above the provincial rate of 79%. The small numbers of FNMI students in the cohorts reported above does result in more year to year fluctuation, but there was slight decline in results again in 2020-21 (31% compared to 45% provincially), 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, 2021

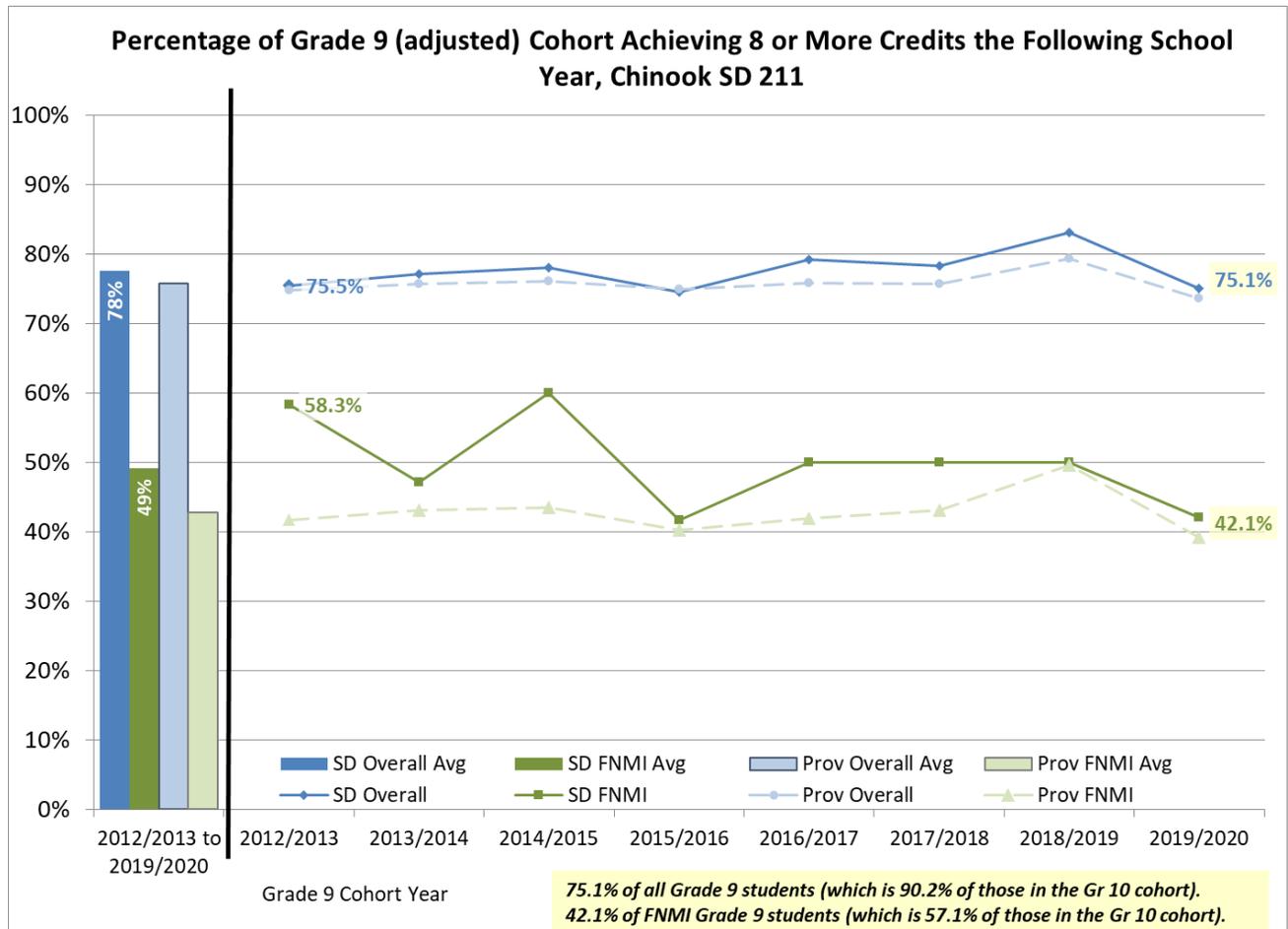
Analysis of Results – Graduation Rates 'within five-years'

For each of the three years reported above the 5-year graduation rates for Chinook School Division have been over 90%: 92% in the baseline year (2010-11), 92% in 2019-20, 93% in 2020-21. Having already achieved the ESSP 2020 goal and achieving the division goal in 2020-21 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 in the division fluctuate year to year (small population size), but continue to be higher compared to FNMI students provincially with a 73% five-year graduation rate in 2020-21 compared to 62% for the province.

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, 2021

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 had been trending upward since the start of reporting on this measure. In the 2020-21 school year, the total was 75.1%, which was 90.2% of those students currently in the grade 10 cohort and is above the 8-year average for the division (78%) 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 49% 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, 2021, 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 workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School division goals aligned with the Early Years outcome

- By June 30, 2021, 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 June 30, 2021, 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).

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

- 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

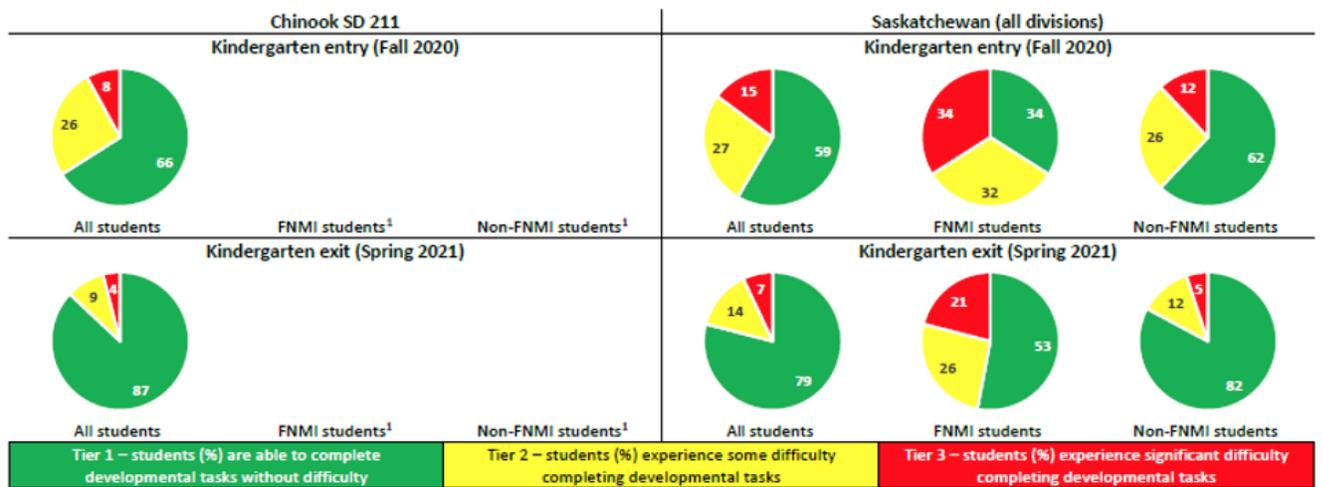
Early Years Evaluation

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.

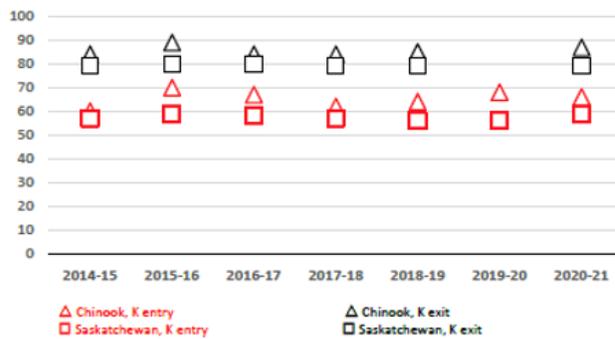
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten 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) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

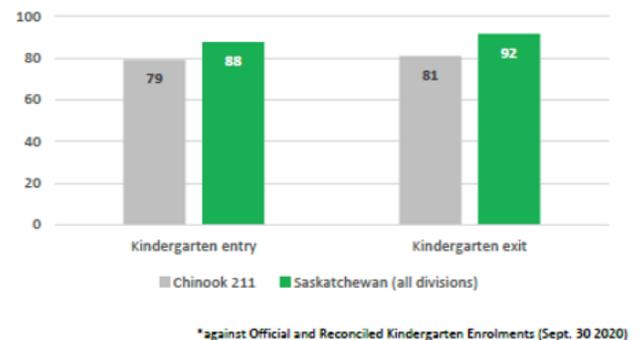
Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



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

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

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

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

Source: Ministry of Education, Early Years Branch, 2021

Analysis of Results – Early Years Evaluation

In November 2020, 66% of students who entered Kindergarten scored at Tier 1 according to the RTI framework. By June 2021, 87% of students that exited Kindergarten scored at Tier 1. In November 2019, 72% of students who entered Kindergarten scored at Tier 1. Due to COVID-19, the school division was unable to administer the post assessment for EYE in June 2020. 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%.

Chinook School Division continues to see significant growth in the percentage of students in Tier 1 from the time they enter Kindergarten to when they exit Kindergarten. The school division goal continues to track the progress in the Cognitive and the Language and Communication domains. In November 2020, 65% of Chinook students scored at Tier 1 in the cognitive domain and 89% scored at Tier 1 in the Language and Communication domain. In June of 2021, 91% of Chinook students scored at Tier 1 in the cognitive domain and 92% scored at Tier 1 in the Language and Communication domain.

The six year exit trend for Chinook School Division has maintained a level above the provincial results. In June 2021, 10% more students exited Kindergarten in Tier 1 (87% compared to 79%). Although the school division is scoring above the provincial average, the provincial goal of 90% is not yet achieved in overall RTI scores. However, in June 2021, the school division did exceed the provincial goal of 90% in the areas of Cognitive and Language and Communication.

Demographics

Students

The COVID-19 pandemic impacted enrolments in public provincial schools. In Chinook School Division there was an increase in the number of students choosing to access distance learning options through the Chinook Cyber School or other service providers; as well as an increase in Home-Based Education enrolment levels. Prekindergarten experienced a decrease in enrolments, however Chinook had increases in Kindergarten and Grade 1 where there was significant decline in enrolments provincially.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	432	422	402	433	452
1	430	442	447	416	430
2	445	442	454	439	417
3	413	442	446	453	441
4	448	414	449	435	458
5	415	456	420	447	421
6	439	410	455	415	441
7	470	438	418	456	409
8	445	477	446	423	458
9	497	494	528	484	456
10	520	491	483	532	481
11	469	468	440	449	488
12	516	509	475	477	484
Total	5,939	5,905	5,863	5,859	5,836

PreK	63	64	80	80	53
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	29	33	32	36	34
	4 to 6	26	20	20	27	35
	7 to 9	35	38	39	36	29
	10 to 12	41	42	38	46	57
	Total	131	133	129	145	155
English as an Additional Language	1 to 3	163	199	199	180	188
	4 to 6	188	205	192	129	161
	7 to 9	197	226	196	84	98
	10 to 12	80	92	95	51	50
	Total	628	722	682	444	497
French Immersion	K to 3	153	150	163	166	141
	4 to 6	70	85	88	104	91
	7 to 9	56	49	56	55	71
	10 to 12	36	40	42	47	46
	Total	315	324	349	372	349

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 include 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, 2020

Staff

Job Category	FTEs
Classroom teachers	356.7
Principals, vice-principals	72.9
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	230.1
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	18.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	62.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	139.2
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	885.3

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.
- Classroom teachers and principals, vice-principals numbers are reported differently than in past years: the majority of teacher/administrators are now included in the principals/vice-principals category.

Source: Chinook School Division, 2021

Senior Management Team

Mark Benesh	Director of Education
Kathy Robson	Deputy Director of Education
Sharie Sloman	Chief Financial Officer
Katherine Andreas	Executive Assistant/Office Manager
Joanne Booth	Communications Coordinator
Ken Garinger	Superintendent of Human Resources
Bob Vavra	Superintendent of Learning
Angela Schindel	Superintendent of Schools
Steve Michaluk	Superintendent of Schools
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

School	Grades	Location
Shaunavon High School	8 – 12	Shaunavon
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 – 10	Wymark
Wymark School	K – 9	Wymark

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Burstall	Roof and Structural remediation	Replace roof and structural remediation of the 1969 addition. Partially funded with Ministry emergent funds.	*\$587,422.72
Central	Boiler Replacement	Replace boilers and install BMS.	*\$383,151.53
École Centennial	Classroom addition	Classroom addition to the Joint Use School.	*\$410,000.00
Fairview	BMS Upgrade	Add controls to AHU1 and AHU 2.	\$46,093.77
Leader Composite	Window Replacement	Replace windows (<i>project not complete, design fees only</i>).	\$11,405.02
Leader Composite	Lighting upgrade	Replace lamps to LED and add new switching controls.	\$108,182.19
O.M. Irwin	Asbestos Abatement	Remove asbestos textured ceilings and lighting upgrades in classrooms.	*240,677.92
O.M. Irwin	Window Replacement	Replace window and doors in the whole school.	\$574,230.37
Shaunavon Public	Boiler Replacement	Replace boiler and upgrade BMS.	*\$292,667.18
Shaunavon Public	Controls Upgrade	Upgrade and add controls to Gym AHU. (<i>project not completed</i>)	\$10,939.09
Sidney Street School	Window Replacement	Replace windows in the whole school.	\$149,535.84
SCCHS	Asbestos Abatement	Remove asbestos from boiler room ceiling and abandon pipes.	*\$1,040,595.95
SCCHS	Generator	Install generator	\$134,049.91
SCCHS	Electrical Main Distribution Replacement	Replace electrical main distribution and feeds to sub distributions. (<i>project not completed</i>)	\$575,850.67
SCCHS	Fan Replacement	Replace AHU 1 supply and return fans. Replace coils.	\$510,521.11
Vanguard	Roof Replacement	Roof and roof top unit replacement.	\$20,682.96
Total			\$5,096,006.23

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

Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school on 115 routes. Transportation is provided within the city of Swift Current on 33 routes. Chinook School Division operates its own transportation service and owns a fleet of 189 buses of various sizes.

Student Transportation

Transportation Statistics	
Number of students transported daily*	3,309
In-town students transported (included in above)	1,351
Transportation routes	148
Number of buses owned	189
Kilometres travelled daily	Rural 25,178 km Urban 1,086 km Total 26,264 km
Average age of bus (route only)	5 years
Capacity utilized on buses	Urban 49% Rural 65%
Average one-way ride time	62 min
Longest one-way ride time	91 min
Cost per student per year	\$3,025.00
Cost per kilometre travelled	\$2.05

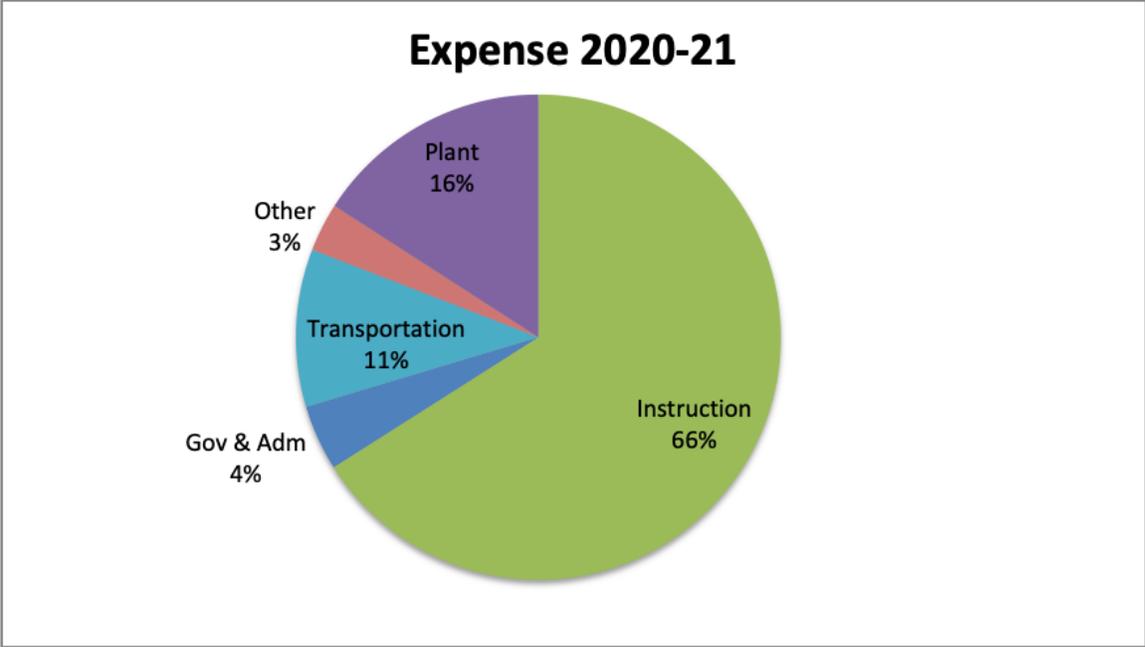
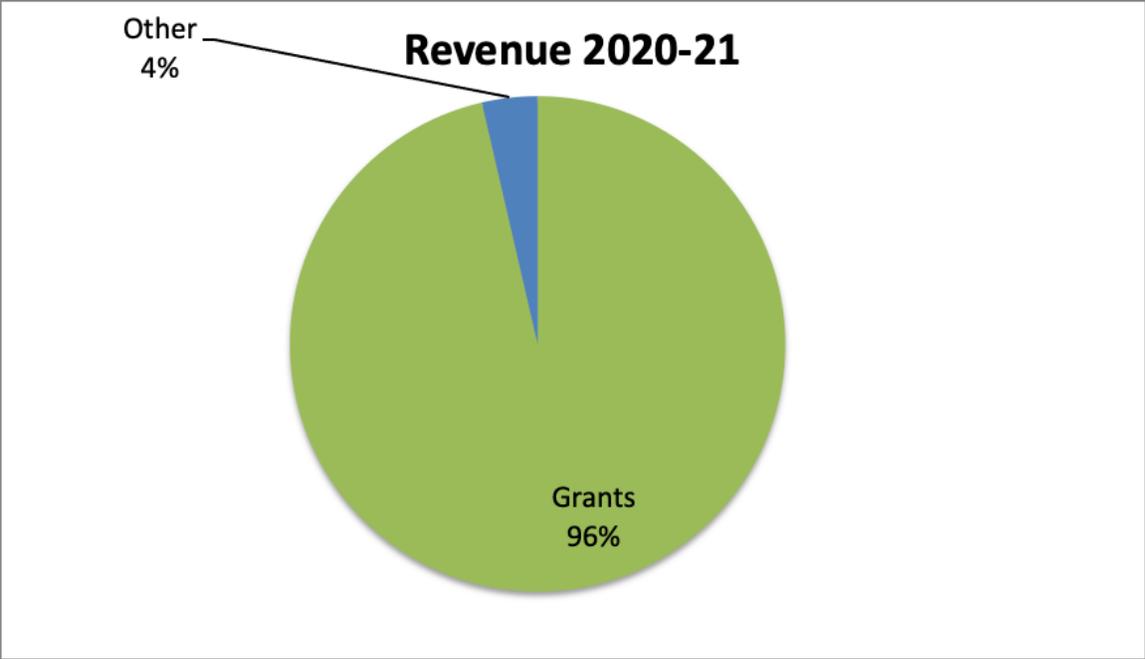
**Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflects transportation of Chinook School Division students.

Source: Chinook School Division

Financial Overview

In 2020-21, contingency funding of \$ 3,559,435 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Grants	78,999,553	83,706,777	80,042,760	4,707,224	6%	1
Tuition and Related Fees	965,148	909,562	1,000,112	(55,586)	-6%	2
School Generated Funds	2,234,400	1,331,271	1,851,322	(903,129)	-40%	3
Complementary Services	366,456	354,514	429,651	(11,942)	-3%	
External Services	85,896	80,736	114,468	(5,160)	-6%	4
Other	572,430	465,714	752,021	(106,716)	-19%	5
Total Revenues	83,223,883	86,848,574	84,190,334	3,624,691	4%	
EXPENSES						
Governance	399,756	410,666	352,505	10,910	3%	
Administration	3,316,800	3,399,410	3,113,464	82,610	2%	
Instruction	56,763,856	57,556,333	52,834,146	792,477	1%	
Plant	13,562,870	13,859,634	13,993,142	296,764	2%	
Transportation	10,011,314	9,172,585	9,005,010	(838,729)	-8%	6
Tuition and Related Fees	713,150	671,702	569,529	(41,448)	-6%	7
School Generated Funds	2,181,701	1,274,581	1,562,577	(907,120)	-42%	8
Complementary Services	436,475	411,437	438,427	(25,038)	-6%	9
External Services	74,861	74,412	109,093	(449)	-1%	
Other Expenses	370,971	384,030	420,956	13,059	4%	
Total Expenses	87,831,754	87,214,790	82,398,849	(616,964)	-1%	
Surplus (Deficit) for the Year	(4,607,871)	(366,216)	1,791,485			

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

Note	Explanation
1	Over budget as funding received was not budgeted including pandemic funding and grants in-kind. Preventative Maintenance and Renewal funding received greater than amount budgeted.
2	Under budget as actual tuition student FTEs lower than budgeted.
3	Less than budget as school fundraising activities were greatly limited due to COVID-19 pandemic restrictive measures.
4	Due to COVID-19 pandemic circumstances, rental income was less than budgeted.
5	Due to declining interest rates, investment revenue was under budget.
6	Under budget as there was savings on fuel costs and repairs due to less travel from the pandemic.
7	Actual student FTEs lower than budgeted.
8	School activities were greatly limited due to COVID-19 pandemic restrictive measures.
9	Under budget due to COVID-19 pandemic circumstances, there was a decline in the number of international students attending.

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	15,543	1,936	-	197	-	10	17,686
Caswell, Larry (end date: Nov. 16, 2020)	1,818	368	-	-	-	-	2,186
Duncalfe, Ken (start date: Nov. 17, 2020)	9,301	355	-	197	-	5	9,858
Eliason, Rachael (start date: Nov. 17, 2020)	9,351	70	-	197	-	7	9,625
Hahn, Dianne	14,051	609	-	197	-	5	14,862
Humphrey, Gwen	14,148	1,486	-	-	-	8	15,642
Mouland, Susan	14,908	701	-	197	-	1	15,807
Patzer, Rachelle (start date: Nov 17, 2020)	11,052	872	-	197	-	9	12,130
Pridmore, Kimberley (Chair)	44,533	3,304	-	197	-	1,654	49,688
Ramage, Tim	15,242	562	-	198	-	2	16,004
Toney, Katelyn (Vice-Chair)	19,437	2,954	-	198	-	1	22,590
Weinbender, Tim (end date: Nov 16, 2020)	2,692	557	-	-	-	-	3,249
Total	172,076	13,774	-	1,775	-	1,702	189,327

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	89,250
Amazon.ca	205,722
Aon Canada Inc.	500,145
B & A Petroleum Ltd.	80,660
B.A. Robinson Co. Ltd.	151,937
Best Buy Canada Ltd.	316,447
C & S Builders Ltd.	139,319
CDW Canada	63,831
City of Swift Current	640,633
Country Club Distributors	148,854
Cypress Sales Partnership	328,905
Dell Canada Inc.	125,780
Dunmac General Contractors Ltd.	52,976
Evolution Audio Visual	96,198
Federated Co-operatives Ltd.	786,076
Gauvin Motors Ltd.	52,083
Great Plains College	509,544
GV Audio Inc.	131,516
Hawk's Agro	178,401
HBI Office Plus Inc.	56,766
HDA Engineering Ltd.	75,626
Holy Trinity Roman Catholic School Division	872,202
Horizon	205,651
Inland Audio Visual	59,583
J & S Tire Services Ltd.	85,291
L.M.O. Landscaping Ltd.	93,683
Lasernetworks Inc.	53,528
Leeville Construction Ltd.	592,653
Legacy Bus Sales Ltd.	1,198,786
Marquardt Mechanical	416,453

Name	Amount
Melhoff Electric Ltd.	558,799
NuWest Interiors Ltd.	61,335
Pearson Education Canada	116,983
Pioneer Co-op	140,644
Powerschool Canada	237,191
Prairie Controls Ltd.	90,197
Prairie Rose School Division	162,752
Remediclean Inc.	313,348
Ritenburg & Associates Ltd.	76,421
Riverside Electric Ltd.	217,412
Royal Stewart Ltd.	51,710
SaskEnergy	565,030
SaskPower	555,942
SaskTel	170,593
Service Master	72,289
SGL Auto Fund Division	202,899
Shanahan's Limited Partnership	55,358
Southwest Tire Inc.	50,047
Sportfactor Inc.	79,154
Stay Safe Solutions Ltd.	54,946
Supreme Office Products	161,166
Surgically Clean Air Inc.	186,991
Swish-Kemsol	125,295
Town & Country Plumbing & Heating	52,158
Trade West Equipment Ltd.	91,401
Walmart	52,733
Warner Industries	174,064
Waste Management Of Canada Corporation	51,716
West Country Energy Services	64,722
Xerox Canada Ltd.	376,996

Other Expenditures

Name	Amount
Chinook Teachers' Association	93,064
Canadian Union of Public Employees (CUPE)	50,740
Minister of Finance	58,335
Municipal Employees Pension Plan	3,045,441
Receiver General	16,357,387
Saskatchewan School Boards Association	1,218,101

Name	Amount
Saskatchewan Teachers' Federation	4,669,687
Saskatchewan Workers' Compensation Board	179,983
Saskatchewan Professional Teachers Regulatory Board (SPTRB)	62,213
Teachers' Superannuation Commission	77,432

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, 2021

Sharie Sloman

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 22, 2021



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, 2021, 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, 2021, 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

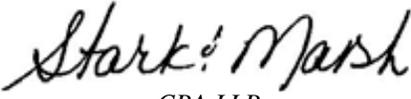
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 22, 2021

Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	26,358,593	27,518,214
Accounts Receivable (Note 7)	1,097,653	2,243,506
Portfolio Investments (Note 3)	5,613,211	3,307,487
Total Financial Assets	33,069,457	33,069,207
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	3,567,154	4,273,795
Long-Term Debt (Note 9)	10,566,507	11,491,815
Liability for Employee Future Benefits (Note 5)	2,215,800	2,076,800
Deferred Revenue (Note 10)	59,031	307,718
Total Liabilities	16,408,492	18,150,128
Net Financial Assets	16,660,965	14,919,079
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	84,350,920	86,554,046
Inventory of Supplies Held for Consumption	771,427	727,724
Prepaid Expenses	353,893	302,572
Total Non-Financial Assets	85,476,240	87,584,342
Accumulated Surplus (Note 13)	102,137,205	102,503,421

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	78,999,553	83,706,777	80,042,760
Tuition and Related Fees	965,148	909,562	1,000,112
School Generated Funds	2,234,400	1,331,271	1,851,322
Complementary Services (Note 11)	366,456	354,514	429,651
External Services (Note 12)	85,896	80,736	114,468
Other	572,430	465,714	752,021
Total Revenues (Schedule A)	83,223,883	86,848,574	84,190,334
EXPENSES			
Governance	399,756	410,666	352,505
Administration	3,316,800	3,399,410	3,113,464
Instruction	56,763,856	57,556,333	52,834,146
Plant	13,562,870	13,859,634	13,993,142
Transportation	10,011,314	9,172,585	9,005,010
Tuition and Related Fees	713,150	671,702	569,529
School Generated Funds	2,181,701	1,274,581	1,562,577
Complementary Services (Note 11)	436,475	411,437	438,427
External Services (Note 12)	74,861	74,412	109,093
Other	370,971	384,030	420,956
Total Expenses (Schedule B)	87,831,754	87,214,790	82,398,849
Operating Surplus (Deficit) for the Year	(4,607,871)	(366,216)	1,791,485
Accumulated Surplus from Operations, Beginning of Year	102,503,421	102,503,421	100,711,936
Accumulated Surplus from Operations, End of Year	97,895,550	102,137,205	102,503,421

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	14,919,079	14,919,079	10,692,916
Changes During the Year			
Operating Surplus (Deficit) for the Year	(4,607,871)	(366,216)	1,791,485
Acquisition of Tangible Capital Assets (Schedule C)	555,000	(2,451,040)	(2,342,581)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	123,649	128,943
Net Gain on Disposal of Capital Assets (Schedule C)	-	(39,928)	(486)
Amortization of Tangible Capital Assets (Schedule C)	4,297,700	4,570,445	4,754,340
Net Acquisition of Inventory of Supplies	-	(43,703)	(180,164)
Net Change in Other Non-Financial Assets	-	(51,321)	74,626
Change in Net Financial Assets	244,829	1,741,886	4,226,163
Net Financial Assets, End of Year	15,163,908	16,660,965	14,919,079

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, 2021**

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	(366,216)	1,791,485
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,530,517	4,753,854
Net Change in Non-Cash Operating Activities (Schedule E)	234,501	211,444
Cash Provided by Operating Activities	4,398,802	6,756,783
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,451,040)	(2,342,581)
Proceeds on Disposal of Tangible Capital Assets	123,649	128,943
Cash Used by Capital Activities	(2,327,391)	(2,213,638)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,575,977)	(3,271,281)
Proceeds on Disposal of Portfolio Investments	3,270,253	1,500,000
Cash Used by Investing Activities	(2,305,724)	(1,771,281)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	1,347,600
Repayment of Long-Term Debt	(925,308)	(2,223,304)
Cash Used by Financing Activities	(925,308)	(875,704)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,159,621)	1,896,160
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	27,518,214	25,622,054
CASH AND CASH EQUIVALENTS, END OF YEAR	26,358,593	27,518,214

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	76,347,138	76,856,894	75,158,884
Other Ministry Grants	2,102,273	2,834,057	3,978,638
Total Ministry Grants	78,449,411	79,690,951	79,137,522
Other Provincial Grants	-	3,559,435	-
Grants from Others	350,475	456,391	465,238
Total Operating Grants	78,799,886	83,706,777	79,602,760
Capital Grants			
Ministry of Education Capital Grants	199,667	-	440,000
Total Capital Grants	199,667	-	440,000
Total Grants	78,999,553	83,706,777	80,042,760
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	43,500	47,850	43,500
Federal Government and First Nations	515,541	436,227	499,678
Individuals and Other	-	26,439	51,963
Total Tuition Fees	559,041	510,516	595,141
Transportation Fees	406,107	399,046	404,971
Total Operating Tuition and Related Fees	965,148	909,562	1,000,112
Total Tuition and Related Fees Revenue	965,148	909,562	1,000,112
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - GST	4,400	-	-
Commercial Sales - Non-GST	100,000	39,597	83,946
Fundraising	800,000	336,771	989,143
Grants and Partnerships	210,000	5,168	26,894
Students Fees	270,000	14,817	157,602
Other	850,000	934,918	593,737
Total Non-Curricular Fees	2,234,400	1,331,271	1,851,322
Total School Generated Funds Revenue	2,234,400	1,331,271	1,851,322
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	338,396	338,396	336,622
Total Operating Grants	338,396	338,396	336,622
Fees and Other Revenue			
Tuition and Related Fees	28,060	9,118	81,494
Other Revenue	-	7,000	11,535
Total Fees and Other Revenue	28,060	16,118	93,029
Total Complementary Services Revenue	366,456	354,514	429,651

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	76,896	80,736	114,468
Total Operating Grants	76,896	80,736	114,468
Fees and Other Revenue			
Other Revenue	9,000	-	-
Total Fees and Other Revenue	9,000	-	-
Total External Services Revenue	85,896	80,736	114,468
Other Revenue			
Miscellaneous Revenue	313,000	184,909	333,294
Sales & Rentals	9,430	14,311	15,711
Investments	250,000	226,566	402,530
Gain on Disposal of Capital Assets	-	39,928	486
Total Other Revenue	572,430	465,714	752,021
TOTAL REVENUE FOR THE YEAR	83,223,883	86,848,574	84,190,334

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	144,612	187,552	131,708
Professional Development - Board Members	15,000	1,775	9,034
Grants to School Community Councils	56,144	-	48,416
Elections	40,000	51,344	500
Other Governance Expenses	144,000	169,995	162,847
Total Governance Expense	399,756	410,666	352,505
Administration Expense			
Salaries	2,318,178	2,514,425	2,305,639
Benefits	289,885	288,620	261,095
Supplies & Services	226,750	213,140	199,397
Non-Capital Furniture & Equipment	44,500	20,750	12,767
Building Operating Expenses	102,500	124,954	85,323
Communications	101,934	86,303	84,240
Travel	79,500	38,365	46,836
Professional Development	47,250	6,754	4,415
Amortization of Tangible Capital Assets	106,303	106,099	113,752
Total Administration Expense	3,316,800	3,399,410	3,113,464
Instruction Expense			
Instructional (Teacher Contract) Salaries	39,146,932	39,701,693	36,536,515
Instructional (Teacher Contract) Benefits	1,975,285	2,142,192	1,912,137
Program Support (Non-Teacher Contract) Salaries	8,666,840	8,766,791	8,056,574
Program Support (Non-Teacher Contract) Benefits	1,636,442	1,713,266	1,600,617
Instructional Aids	1,814,274	1,372,916	1,330,692
Supplies & Services	836,035	1,163,687	699,684
Non-Capital Furniture & Equipment	782,567	1,433,556	961,021
Communications	183,798	201,520	196,191
Travel	634,227	191,383	314,628
Professional Development	469,491	196,457	547,426
Student Related Expense	445,480	389,977	468,622
Amortization of Tangible Capital Assets	172,485	282,895	210,039
Total Instruction Expense	56,763,856	57,556,333	52,834,146

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,348,888	3,475,378	3,384,903
Benefits	626,409	636,477	607,987
Supplies & Services	14,400	6,631	5,482
Non-Capital Furniture & Equipment	49,100	97,165	37,780
Building Operating Expenses	6,853,402	6,849,902	7,098,123
Communications	15,258	13,801	12,671
Travel	151,500	136,609	122,237
Professional Development	12,000	1,104	4,294
Amortization of Tangible Capital Assets	2,491,913	2,642,567	2,719,665
Total Plant Operation & Maintenance Expense	13,562,870	13,859,634	13,993,142
Student Transportation Expense			
Salaries	4,143,879	4,350,884	4,192,272
Benefits	771,222	816,101	793,683
Supplies & Services	1,936,812	1,198,666	1,015,372
Non-Capital Furniture & Equipment	1,163,777	867,980	973,389
Building Operating Expenses	215,500	270,480	183,755
Communications	34,908	23,890	19,399
Travel	30,000	23,349	27,292
Professional Development	25,918	1,410	6,920
Contracted Transportation	166,290	84,932	91,501
Amortization of Tangible Capital Assets	1,523,008	1,534,893	1,701,427
Total Student Transportation Expense	10,011,314	9,172,585	9,005,010
Tuition and Related Fees Expense			
Tuition Fees	648,150	604,650	509,537
Transportation Fees	65,000	67,052	59,992
Total Tuition and Related Fees Expense	713,150	671,702	569,529
School Generated Funds Expense			
Academic Supplies & Services	10,000	14,739	11,290
Cost of Sales	300,000	103,274	289,034
Non-Capital Furniture & Equipment	18,000	4,138	15,607
School Fund Expenses	1,850,000	1,148,729	1,237,677
Amortization of Tangible Capital Assets	3,701	3,701	8,969
Total School Generated Funds Expense	2,181,701	1,274,581	1,562,577

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	233,984	232,684	215,032
Program Support (Non-Teacher Contract) Salaries & Benefits	109,723	98,444	99,078
Transportation Salaries & Benefits	60,268	52,961	51,996
Instructional Aids	6,110	1,567	7,516
Supplies & Services	6,000	19,892	15,897
Communications	3,100	175	151
Travel	2,000	524	8,655
Professional Development (Non-Salary Costs)	2,000	-	312
Student Related Expenses	-	-	1,752
Contracted Transportation & Allowances	13,000	4,900	37,550
Amortization of Tangible Capital Assets	290	290	488
Total Complementary Services Expense	436,475	411,437	438,427
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	62,361	61,712	62,758
Instructional Aids	-	997	2,614
Supplies & Services	1,000	4,797	31,367
Non-Capital Furniture & Equipment	-	3,180	4,664
Communications	1,500	1,261	998
Travel	8,000	2,465	6,199
Professional Development (Non-Salary Costs)	2,000	-	493
Total External Services Expense	74,861	74,412	109,093
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,400	2	912
Interest on Capital Loans	368,571	384,028	420,044
Total Interest and Bank Charges	370,971	384,030	420,956
Total Other Expense	370,971	384,030	420,956
TOTAL EXPENSES FOR THE YEAR	87,831,754	87,214,790	82,398,849

Chinook School Division No. 211

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2021

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Improvements	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	18,604,040	1,842,424	3,626,673	715,953	57,997	167,675	158,576,084	159,323,000
Additions/Purchases	1,379	30,317	-	-	-	994,560	97,135	794,125	285,116	8,022	240,386	2,451,040	2,342,581
Disposals	-	-	-	-	-	(703,154)	(169,108)	-	-	-	-	(872,262)	(3,089,497)
Transfers to (from)	-	-	372,405	-	-	-	-	-	-	-	(372,405)	-	-
Closing Balance as of August 31	1,232,379	2,588,978	118,947,046	1,985,305	9,211,715	18,895,446	1,770,451	4,420,798	1,001,069	66,019	35,656	160,154,862	158,576,084
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	1,436,120	50,433,468	632,625	4,809,586	10,472,046	1,542,432	2,558,026	135,846	1,889	-	72,022,038	70,228,738
Amortization of the Period	-	91,513	2,204,986	99,265	391,298	1,190,571	145,498	302,143	133,570	11,601	-	4,570,445	4,754,340
Disposals	-	-	-	-	-	(619,433)	(169,108)	-	-	-	-	(788,541)	(2,961,040)
Closing Balance as of August 31	N/A	1,527,633	52,638,454	731,890	5,200,884	11,043,184	1,518,822	2,860,169	269,416	13,490	N/A	75,803,942	72,022,038
Net Book Value													
Opening Balance as of September 1	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
Closing Balance as of August 31	1,232,379	1,061,345	66,308,592	1,253,415	4,010,831	7,852,262	251,629	1,560,629	731,653	52,529	35,656	84,350,920	86,554,046
Change in Net Book Value	1,379	(61,196)	(1,832,581)	(99,265)	(391,298)	(279,732)	(48,363)	491,982	151,546	(3,579)	(132,019)	(2,203,126)	(2,540,216)
Disposals													
Historical Cost	-	-	-	-	-	703,154	169,108	-	-	-	-	872,262	3,089,497
Accumulated Amortization	-	-	-	-	-	619,433	169,108	-	-	-	-	788,541	2,961,040
Net Cost	-	-	-	-	-	83,721	-	-	-	-	-	83,721	128,457
Price of Sale	-	-	-	-	-	107,666	15,983	-	-	-	-	123,649	128,943
Gain (Loss) on Disposal	-	-	-	-	-	23,945	15,983	-	-	-	-	39,928	486

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,570,445	4,754,340
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(39,928)	(486)
Total Non-Cash Items Included in Surplus / Deficit	4,530,517	4,753,854

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	1,145,853	(1,540,542)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(706,641)	1,592,818
Increase in Liability for Employee Future Benefits	139,000	134,200
Increase (Decrease) in Deferred Revenue	(248,687)	130,506
Increase in Inventory of Supplies Held for Consumption	(43,703)	(180,164)
Decrease (Increase) in Prepaid Expenses	(51,321)	74,626
Total Net Change in Non-Cash Operating Activities	234,501	211,444

CHINOOK SCHOOL DIVISION NO. 211
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As at August 31, 2021

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.

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

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

- the liability for employee future benefits of \$2,215,800 (2020 - \$2,076,800) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$13,211 (2020 - \$13,211) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$500,000 (2020 - \$500,000) because actual remediation costs may differ from valuation estimates.
- useful lives of capital assets and related accumulated amortization of \$75,803,942 (2020 - \$72,022,038) 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.

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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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.

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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 Held 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, 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.

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*.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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.

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 that meets the definition of a liability 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.

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NOTES TO THE FINANCIAL STATEMENTS
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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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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs:		
Affinity Credit Union, 2.75%, maturing November, 2022	\$ 7,410	\$ 7,410
Canaccord Genuity, 1.05%, maturing September, 2021	100,000	-
Canaccord Genuity, 0.84%, maturing September, 2021	100,000	-
Canaccord Genuity, 1.10%, maturing September, 2021	100,000	-
Canaccord Genuity, 0.90%, maturing September, 2021	100,000	-
Canaccord Genuity, 1.08%, maturing September, 2021	100,000	-
Canaccord Genuity, 1.30%, maturing September, 2021	250,000	-
Canaccord Genuity, 0.95%, maturing November, 2021	100,000	-
Canaccord Genuity, 0.98%, maturing November, 2021	250,000	-
Canaccord Genuity, 1.00%, maturing November, 2021	100,000	-
Canaccord Genuity, 0.98%, maturing November, 2021	100,000	-
Canaccord Genuity, 0.90%, maturing November, 2021	219,177	-
Canaccord Genuity, 1.04%, maturing December, 2021	100,000	-
Canaccord Genuity, 1.03%, maturing December, 2021	100,000	-
Canaccord Genuity, 0.91%, maturing December, 2021	100,000	-
Canaccord Genuity, 0.90%, maturing December, 2021	250,000	-
Canaccord Genuity, 0.95%, maturing December, 2021	100,000	-
Canaccord Genuity, 1.00%, maturing December, 2021	100,000	-
Canaccord Genuity, 0.90%, maturing January, 2022	750,000	-
Canaccord Genuity, 1.00%, maturing April, 2022	250,000	-
Canaccord Genuity, 0.81%, maturing April, 2022	100,000	-
Canaccord Genuity, 0.81%, maturing April, 2022	100,000	-
Canaccord Genuity, 0.80%, maturing April, 2022	100,000	-
Canaccord Genuity, 0.80%, maturing April, 2022	100,000	-
Canaccord Genuity, 0.81%, maturing April, 2022	100,000	-
Canaccord Genuity, 0.90%, maturing April, 2022	1,024,227	-
Canaccord Genuity, 1.10%, maturing June, 2022	781,869	-
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
Co-op and Credit Union Equity	30,528	29,823
Total portfolio investments reported at cost and amortized cost	\$ 5,613,211	\$ 3,307,487

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 172,076	\$ 238,590	\$ -	\$ -	\$ 410,666	\$ 352,505
Administration	2,803,045	490,266	-	106,099	3,399,410	3,113,464
Instruction	52,323,942	4,949,496	-	282,895	57,556,333	52,834,146
Plant	4,111,855	7,105,212	-	2,642,567	13,859,634	13,993,142
Transportation	5,166,985	2,470,707	-	1,534,893	9,172,585	9,005,010
Tuition and Related Fees	-	671,702	-	-	671,702	569,529
School Generated Funds	-	1,270,880	-	3,701	1,274,581	1,562,577
Complementary Services	384,089	27,058	-	290	411,437	438,427
External Services	61,712	12,700	-	-	74,412	109,093
Other	-	2	384,028	-	384,030	420,956
TOTAL	\$ 65,023,704	\$ 17,236,613	\$ 384,028	\$ 4,570,445	\$ 87,214,790	\$ 82,398,849

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, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
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

CHINOOK SCHOOL DIVISION NO. 211
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As at August 31, 2021

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 2,011,600	\$ 1,771,100
Current period service cost	178,600	164,100
Interest cost	33,200	36,900
Benefit payments	(63,700)	(50,800)
Actuarial losses (gains)	(579,400)	90,300
Accrued Benefit Obligation - end of year	1,580,300	2,011,600
Unamortized net actuarial gains	635,500	65,200
Liability for Employee Future Benefits	\$ 2,215,800	\$ 2,076,800

Expense for Employee Future Benefits	2021	2020
Current period service cost	\$ 178,600	\$ 164,100
Amortization of net actuarial gain	(9,100)	(16,000)
Benefit cost	169,500	148,100
Interest cost	33,200	36,900
Total Employee Future Benefits Expense	\$ 202,700	\$ 185,000

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.

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:

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	519	1	520	508
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	\$ 3,925,383	\$ 86	\$ 3,925,469	\$ 3,723,695

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.

Details of the MEPP are as follows:

	2021	2020
Number of active School Division members	661	595
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	\$ 1,520,373	\$ 1,422,404
School Division contributions for the year	\$ 1,521,460	\$ 1,422,404
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Capital Grant Receivable	\$ 720,000	\$ -	\$ 720,000	\$ 1,843,373	\$ -	\$ 1,843,373
Receivable from First Nations	56,834	13,211	43,623	13,211	13,211	-
GST Receivable	173,028	-	173,028	173,935	-	173,935
Accrued Interest	31,111	-	31,111	37,657	-	37,657
Other	129,891	-	129,891	188,541	-	188,541
Total Accounts Receivable	\$ 1,110,864	\$ 13,211	\$ 1,097,653	\$ 2,256,717	\$ 13,211	\$ 2,243,506

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 884,501	\$ 909,180
Supplier Payments	2,008,052	2,660,439
Liability for Contaminated Sites	500,000	500,000
Accrued Interest Payable	66,697	69,495
Capital Holdbacks	107,904	134,681
Total Accounts Payable and Accrued Liabilities	\$ 3,567,154	\$ 4,273,795

The school division recognized an estimated liability for contaminated site of \$500,000 (2020 - \$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 (2020 - \$0).

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2021	2020
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.	\$ 1,001,680	\$ 1,318,590
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	6,333,730	6,763,849
TD Bank fixed rate (2.70%), unsecured, maturing October 2034. Monthly blended payments of \$9,122.	1,211,857	1,287,583
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	2,019,240	2,121,793
Total Long-Term Debt	\$ 10,566,507	\$ 11,491,815

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2022	\$	958,811	\$ 958,811
2023		994,444	994,444
2024		1,000,387	1,000,387
2025		696,599	696,599
2026		720,825	720,825
Thereafter		6,195,441	6,195,441
Total	\$	10,566,507	\$ 10,566,507

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2021	2020
Principal	\$	925,308	\$ 925,308	\$ 2,223,304
Interest		384,028	384,028	420,044
Total	\$	1,309,336	\$ 1,309,336	\$ 2,643,348

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2021
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	162,567	-	162,567	-
Chinook International Program	29,205	29,815	-	59,020
Rentals	12	-	1	11
Tuition	4,403	-	4,403	-
Total Non-Capital deferred revenue	196,187	29,815	166,971	59,031
Total Deferred Revenue	\$ 307,718	\$ 29,815	\$ 278,502	\$ 59,031

11. COMPLEMENTARY SERVICES

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

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

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Violent Threat Risk Assessment	Chinook International Program	2021	2020
Revenue:					
Operating Grants	\$ 338,396	\$ -	\$ -	\$ 338,396	\$ 336,622
Fees and Other Revenue	-	7,000	9,118	16,118	93,029
Total Revenue	338,396	7,000	9,118	354,514	429,651
Expenses:					
Salaries & Benefits	384,089	-	-	384,089	366,106
Instructional Aids	1,567	-	-	1,567	7,516
Supplies and Services	-	12,192	7,700	19,892	15,897
Communications	-	-	175	175	151
Travel	524	-	-	524	8,655
Professional Development (Non-Salary Costs)	-	-	-	-	312
Student Related Expenses	-	-	-	-	1,752
Contracted Transportation & Allowances	-	-	4,900	4,900	37,550
Amortization of Tangible Capital Assets	290	-	-	290	488
Total Expenses	386,470	12,192	12,775	411,437	438,427
Deficiency of Revenue over Expenses	\$ (48,074)	\$ (5,192)	\$ (3,657)	\$ (56,923)	\$ (8,776)

12. EXTERNAL SERVICES

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

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

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Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	KidsFirst	2021	2020
Revenue:				
Operating Grants	\$ 80,736	\$ -	\$ 80,736	\$ 114,468
Total Revenue	80,736	-	80,736	114,468
Expenses:				
Salaries & Benefits	61,712	-	61,712	62,758
Instructional Aids	997	-	997	2,614
Supplies and Services	-	4,797	4,797	31,367
Non-Capital Equipment	3,180	-	3,180	4,664
Communications	1,261	-	1,261	998
Travel	2,465	-	2,465	6,199
Professional Development	-	-	-	493
Total Expenses	69,615	4,797	74,412	109,093
Excess (Deficiency) of Revenue over Expenses	\$ 11,121	\$ (4,797)	\$ 6,324	\$ 5,375

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.

Details of accumulated surplus are as follows:

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	August 31 2020	Additions during the year	Reductions during the year	August 31 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 86,554,046	\$ 2,451,040	\$ (4,654,166)	\$ 84,350,920
Less: Debt owing on Tangible Capital Assets	11,491,815	-	(925,308)	10,566,507
	75,062,231	2,451,040	(3,728,858)	73,784,413
PMR maintenance project allocations (1)	2,021,867	2,262,053	(1,284,235)	2,999,685
Federal capital tuition reserves (2)	-	111,531	(15,651)	95,880
Education Emerg Pandemic Support prog allocation (3)	-	3,559,435	(2,578,803)	980,632
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	307,981	51,000	(307,981)	51,000
Designated for emergent funding project	500,000	-	(411,081)	88,919
	807,981	51,000	(719,062)	139,919
Other:				
School generated funds	1,633,915	80,809	-	1,714,724
Professional Development	986,254	296,369	(70,184)	1,212,439
School budget carryovers	931,942	61,450	-	993,392
Curriculum Renewal	1,500,000	-	-	1,500,000
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	5,000	-	29,000
Nutrition	28,974	19,307	-	48,281
Mental Health First Aid	-	36,800	-	36,800
KidsFirst Literacy	5,327	-	(4,797)	530
Family Advocacy Project	43,336	11,351	-	54,687
Technology - Web Access Points	-	200,000	-	200,000
Facilities - Cooler replacement	-	70,000	-	70,000
	5,155,468	781,086	(74,981)	5,861,573
Unrestricted Surplus	19,455,874	-	(1,180,771)	18,275,103
Total Accumulated Surplus	\$ 102,503,421	\$ 9,216,145	\$ (9,582,361)	\$ 102,137,205

- (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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- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of the Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 8, 2020 and the Minister of Education on August 14, 2020.

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>2021</u>	<u>2020</u>
Cash and short-term investments	\$ 265,930	\$ 276,539
Total Assets	265,930	276,539
Revenues		
Contributions and donations	2,103	2,000
Interest on investments	2,215	4,719
	<u>4,318</u>	<u>6,719</u>
Expenses		
Recipient Payouts	14,927	19,690
	<u>14,927</u>	<u>19,690</u>
Deficiency of Revenues over Expenses	(10,609)	(12,971)
Trust Fund Balance, Beginning of Year	276,539	289,510
Trust Fund Balance, End of Year	\$ 265,930	\$ 276,539

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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.

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:		
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

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. 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).

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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, 2021 was:

	August 31, 2021				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 720,000	\$ 220,000	\$ -	\$ -	\$ 500,000
Other Receivables	141,969	61,692	44,897	-	35,380
Gross Receivables	861,969	281,692	44,897	-	535,380
Allowance for Doubtful Accounts	(13,211)	-	-	-	(13,211)
Net Receivables	\$ 848,758	\$ 281,692	\$ 44,897	\$ -	\$ 522,169

Receivable amounts related to GST and PST 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:

	August 31, 2021				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,567,154	\$ 3,067,154	\$ -	\$ -	\$ 500,000
Long-term debt	10,566,507	527,418	431,393	3,412,254	6,195,442
Total	\$ 14,133,661	\$ 3,594,572	\$ 431,393	\$ 3,412,254	\$ 6,695,442

Long-term debt repayments of \$9,564,827 included in the above amounts are repayments on unsecured debt.

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iii) Market Risk

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

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 \$6,800,000 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, 2021.

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.

20. COMPARATIVE INFORMATION

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

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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.