



Chinook School Division #211

2014-15 Annual Report

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Learning For All

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Letter of Transmittal



Honourable Don Morgan Q.C
Minister of Education

Dear Minister Morgan:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the School Division with the 2014-15 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

Respectfully submitted,

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

Randy Beler, Chairperson

Introduction

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

This report provides a snapshot of Chinook School Division, its governance structures, students, staff, programs and facilities. It includes information such as an organizational chart, school list, and payee list.

In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

Chinook School Division is a rural school division with 61 schools located in 30 communities. The Division is located in southwest Saskatchewan and encompasses 42,720 square kilometres. It spans a geographic area from Frontier in the south, Leader in the north, Hodgeville in the east, and Maple Creek in the west. The map on the right shows the geographic location of Chinook School Division.

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

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

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



Division Philosophical Foundation

Mission Statement

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

Vision Statement

Chinook School Division is a great place to go 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.

The 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.

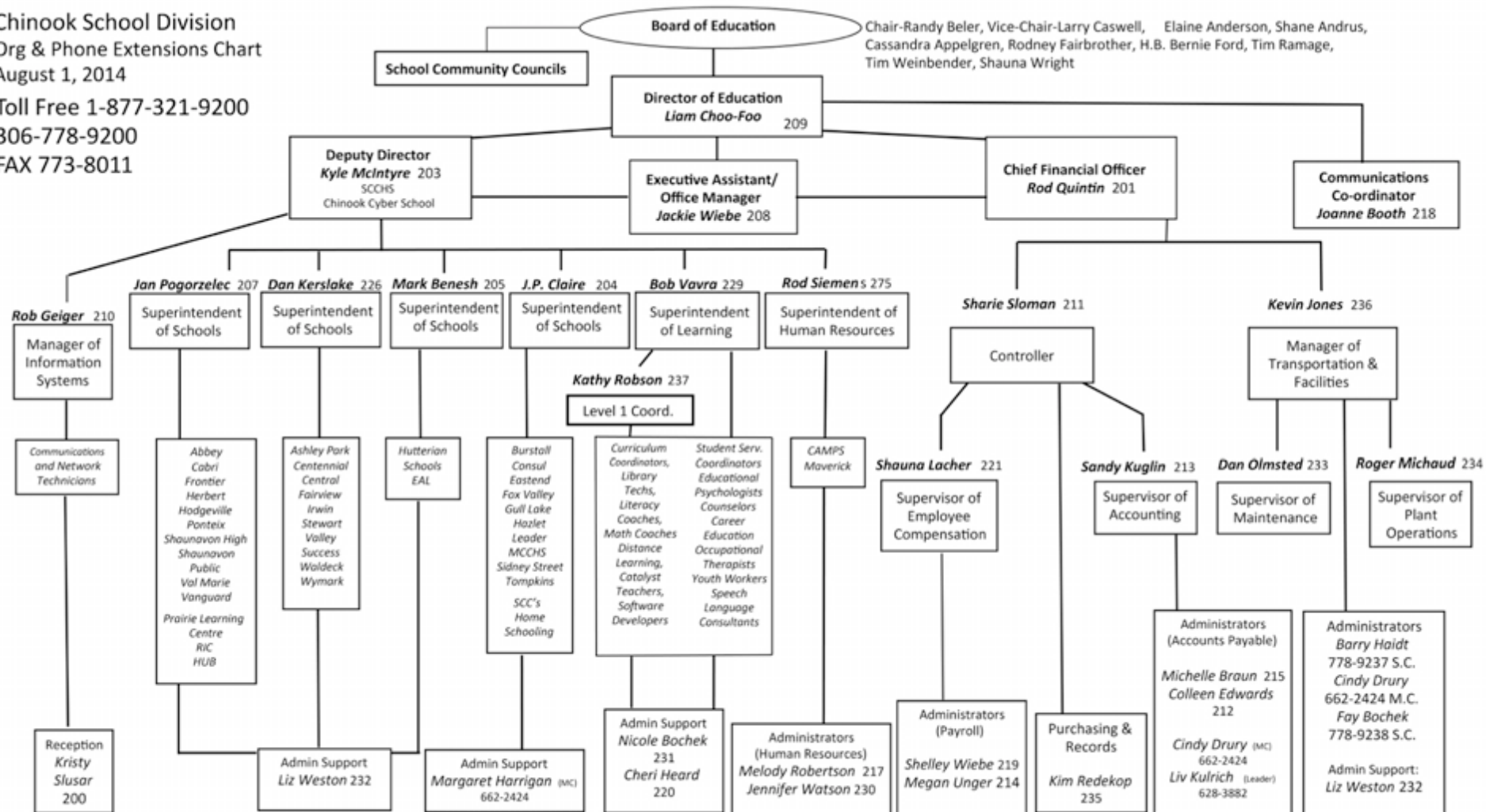
Equitable

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.

Division Organizational Chart

Chinook School Division
 Org & Phone Extensions Chart
 August 1, 2014
 Toll Free 1-877-321-9200
 306-778-9200
 FAX 773-8011

Chair-Randy Beler, Vice-Chair-Larry Caswell, Elaine Anderson, Shane Andrus,
 Cassandra Appelgren, Rodney Fairbrother, H.B. Bernie Ford, Tim Ramage,
 Tim Weinbender, Shauna Wright



STRC 264: Jackie Cameron 265, Lisa Dixon 266, Darcy Richards 268, Amy Johnston 267

HR FAX 773-5249

Payroll FAX 773-0591

Swift Current Bus Garage,
778-9238

District Service Centre:
Maple Creek 662-2424

School List

School	Grades	Location
Abbey Hutterite School	K - 8	Abbey
Ashley Park School	K – 5	Swift Current
Bone Creek Hutterite School	K – 9	Gull Lake
Box Elder Hutterite School	K – 10	Maple Creek
Burstall School	K – 8	Burstall
Butte Hutterite School	K - 9	Bracken
Cabri School	K - 12	Cabri
Capeland Hutterite School	K - 9	Main Centre
Carmichael Hutterite School	K - 10	Gull Lake
Central School	Pre K - 6	Swift Current
CAMPS	6 - 12	Swift Current
Chinook Cyber School	10 - 12	Swift Current
Consul School	K - 12	Consul
Creston Bench Hutterian School	K – 10	Shaunavon
Cypress Hutterite School	K – 10	Maple Creek
Downie Lake Hutterite School	K – 10	Maple Creek
Earview Hutterian School	K – 11	Gull Lake
East Fairwell Hutterian School	K – 12	Eastend
Eastend School	K – 12	Eastend
École Centennial School	Pre K – 8	Swift Current
Estuary Hutterite School	K – 10	Leader
Fairview Middle Years School	K – 8	Swift Current
Fox Valley School	K – 12	Fox Valley
Friesen Hutterite School	K – 10	Waldeck
Frontier School	K – 12	Frontier
Garden Plane Colony School	K – 10	Frontier
Grassy Hill Hutterite School	K – 9	Tompkins
Gull Lake School	K – 12	Gull Lake
Haven Hutterite School	K – 9	Leader
Hazlet School	K – 12	Hazlet
Herbert School	K – 12	Herbert
Hodgeville School	K – 12	Hodgeville
Hulbert Hutterite School	K - 10	Pontix
Leader Composite School	K - 12	Leader
Maple Creek Composite School	6 - 12	Maple Creek
Maverick School	10 - 12	Swift Current
McMahon Colony School	K – 8	McMahon
Norfolk Hutterite School	K – 10	Hodgeville

School	Grades	Location
O.M. Irwin Middle School	6 - 8	Swift Current
Pelletier Hill Hutterite School	K – 10	Admiral
Pennant Colony School	K – 10	Pennant
Ponteix School	K – 12	Ponteix
Ruskin Hutterian School	K – 9	Swift Current
Sand Lake Hutterite Elementary	K – 10	Val Marie
Shaunavon High School	8 – 12	Shaunavon
Shaunavon Public School	Pre K - 7	Shaunavon
Sidney Street School	Pre K - 5	Maple Creek
Southland Hutterite School	K - 8	Herbert
Spring Creek Hutterite School	K – 12	Maple Creek
Spring Lake Hutterite School	K – 10	Neville
Stewart Valley School	K – 8	Stewart Valley
Success School	K – 9	Success
Swift Current Comprehensive High School	9 – 12	Swift Current
Tompkins Hutterite School	K - 2	Tompkins
Tompkins School	K – 5	Tompkins
Val Marie School	K – 12	Val Marie
Vanguard Community School	K – 12	Vanguard
Waldeck Elementary and Junior High School	K – 9	Waldeck
Webb Hutterite School	K – 10	Webb
Wheatland Hutterite School	K – 9	Abbey
Wymark Hutterite School	K – 9	Wymark
Wymark School	K - 9	Wymark

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 our students, Chinook School Division offers a wide range of programs in the 61 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 our Balanced Literacy Initiative 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 the Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the Division's schools:

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

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

- Curriculum consultants in specific subject areas
- Educational psychologists
- Instructional Coaches – Math, Literacy and Hutterian
- Speech and language pathologists
- Occupational therapists
- Career Guidance Counsellors
- Student counsellors and youth workers

Math Momentum – Chinook entered its fourth year of a four-year math initiative. From our initial baseline data in 2011, we have recorded an increase of 29% of our students in grade 3, 6 and 9 meeting or exceeding Chinook expectations in math. This result is beyond our four-year target of 25% more students meeting or exceeding Chinook expectations in math. The practice of coaches working with teachers in their classroom has proven to be effective at providing teachers with professional development and improving teaching and learning.

Promising Practices:

- First Steps in Math Training for all K-8 teachers
- Math Coach model
- Math Committee
- Lead Math Teachers
- Division-wide common Math assessment (Vancouver Island.net)

Balanced Literacy – Research demonstrates that students who are reading below grade level by the middle of Grade 3 are likely to have difficulty reading for the rest of their school career. By the end of 2014-15, 80% of the Grade 3 students in Chinook School Division were meeting or exceeding expectations in reading. This indicates a 17% improvement since the Literacy Initiative began in 2009. Chinook has created a Balanced Literacy model that promotes a systematic guided reading and writing program to meet the individual needs of all students. This is enhanced by two Reading Coaches, who work directly with classroom teachers. This is further supported by a Levelled Literacy program that provides an intensive short-term intervention to improve student reading levels. This program has been very successful with an 88% success rate since being implemented in 2010. It is available to all Chinook Schools.

Promising Practices:

- Chinook Coaching Model
- Chinook Data Dashboards
- Chinook Intervention and Balanced Literacy Model

Student Support Services:

Chinook has created Student Services Dashboards 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), was brought in to work on best practices in Literacy and Math along with appropriate interventions. Support Teams were also formed to deal with specific areas, including behaviour, autism and anxiety.

All principals, Student Service Coordinators and Counsellors were 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.

Promising Practices:

- Chinook Student Service Dashboards
 - 262 students had IIPs in 2014-15, indicating a 27% reduction over last two years as successful students move out of IIPs.
 - 65% of students successfully met goals in their IIP, which is a 14% improvement over the last two years.
- Goal writing sessions (SMART goals)
 - Three in-service days on the goal writing process for school teams
- Resources and supports for goal achievement
 - Specialist access to monitoring individual student goal achievement
 - Student Services Coordinator's review all school data (three times per year)
- Teacher Assistance Teams (TATs) were a major focus for Student Services in 2014-15. TATs help us provide division supports to schools in a timely manner to help teachers in dealing with students that need more.
 - Specialists were scheduled into schools twice a month.
 - Allowed for more access to specialists for teachers.
 - Reduced wait time in accessing supports/assessments.
 - Very positive feedback.
 - TATs will continue for 2015/16 once a month (minimum) in every school.

Strategic Direction and Reporting

Introduction of the Education Sector Strategic Plan

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

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

Enduring Strategies

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

The Enduring Strategies include:

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

2014-15 One Year Priorities

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

2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy, the development of a centralized assessment management and delivery system to measure, track and report student growth, and the development and

implementation of data-sharing protocols that facilitate transition plans for students moving through and between systems.

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

Chinook School Division did not have an action plan connected to this priority. The Chinook Board decided due to the low number of Self Identified First Nations and Metis students this would not be a one year priority in the 2014-15 school year.

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

2014-15 ESSP Actions for the One Year Priority

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

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

Chinook School Division has a process in place to ensure reading is assessed with Grade 1- 3 students using the Fountas and Pinnell Reading Assessment (F and P). Students in grade 1-3 are assessed in November of each year and again in May of the same school year. The data is collected to guide classroom instruction and to determine the students who require Levelled Literacy Intervention.

The Chinook School Division has a focus on Balanced Literacy in our grade 1-5 classrooms. All teachers receive training and coaching in Balanced Literacy instruction and assessment. Also, all schools have access to a trained Reading Interventionist who supports our tier 2 reading intervention. Therefore, all of our students in grade 1-5, receive Balanced Literacy classroom instruction and, if eligible, Levelled Literacy Intervention.

Measures:

In 2014-15, 97% of grade three eligible students were assessed using the Fountas and Pinnell Leveled Reading Assessment.

School Division Local One Year Priority:

By June 2015, 100% of schools will have effective, functioning Teacher Assistance Teams (TAT).

2014-15 School Division Goals and Actions for One Year Priority The Teacher Assistance Teams are a support for teachers who had students who were struggling to meet the curricular outcomes in their subject area. The Team was made up of Coordinators, Teachers, Administrators and Specialists who came together to provide classroom teachers with instructional strategies and possible interventions for the struggling student. These strategies and interventions were implemented in the

classroom by the teacher and followed up by the TAT. Effective teams were assessed based on 4 areas of planning:

1. Forming the Team
2. Establishing the Norms
3. Team Dynamics and Collaboration
4. Meeting Set Up

Actions:

1. A Division Support Plan was generated, including the following areas:
 - a. Purpose
 - b. Structure - Solution-focused problem solving approach
 - c. Professional Development - Coaching Model
 - d. Data Collection and Forms
 - e. Connection to the Response to Intervention and Professional Learning Community Model in each school
2. Reviewed the role of the Central Office Senior Administrator and Coordinator's Group support the TAT Implementation
3. Collected TAT data and reflected on the results monthly at the Central Office Senior Administrator and Coordinator's Group to develop systemic supports
 - a. Collected data from the Elements of Planning Rubric #2 in September, January and May to ensure school's progressed to successful implementation
 - b. Tracking of types of nominations and number at each grade level

Results:

100% of our schools had a functioning TAT implemented with an 87.5 % rate of effectiveness based on the 4 areas of planning.

2014-15 Two to Five Year Priorities

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

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

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

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

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

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

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

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

Reading

By June 2015, targeted, systemic interventions will be implemented in Reading at division targeted grade levels.

1. **Action:** Developed criteria and a process for schools to identify students who would benefit from Levelled Literacy Intervention in Grades 1-5.
2. **Action:** Professional Development was provided for all teachers delivering Levelled Literacy Intervention in Grades 1 and 2 and Grades 3-5.
3. **Action:** Levelled Literacy Intervention teachers received follow up coaching sessions with an Intervention coach.
4. **Action:** Fountas and Pinnell reading levels were collected and analyzed for each student who participated in Levelled Literacy Intervention.

Results:

1. 24 public and 7 Hutterian schools are implementing Levelled Literacy Intervention for students in grades 1-5 using the established criteria and process
2. 50 Teachers participated in professional development sessions.
3. 50 teachers received coaching visits including professional discussion and feedback around the Levelled Literacy Intervention (LLI) lesson
4. 157 students participated in Levelled Literacy Intervention, 86% of those students completed the intervention meeting or exceeding grade level expectations.

Math:

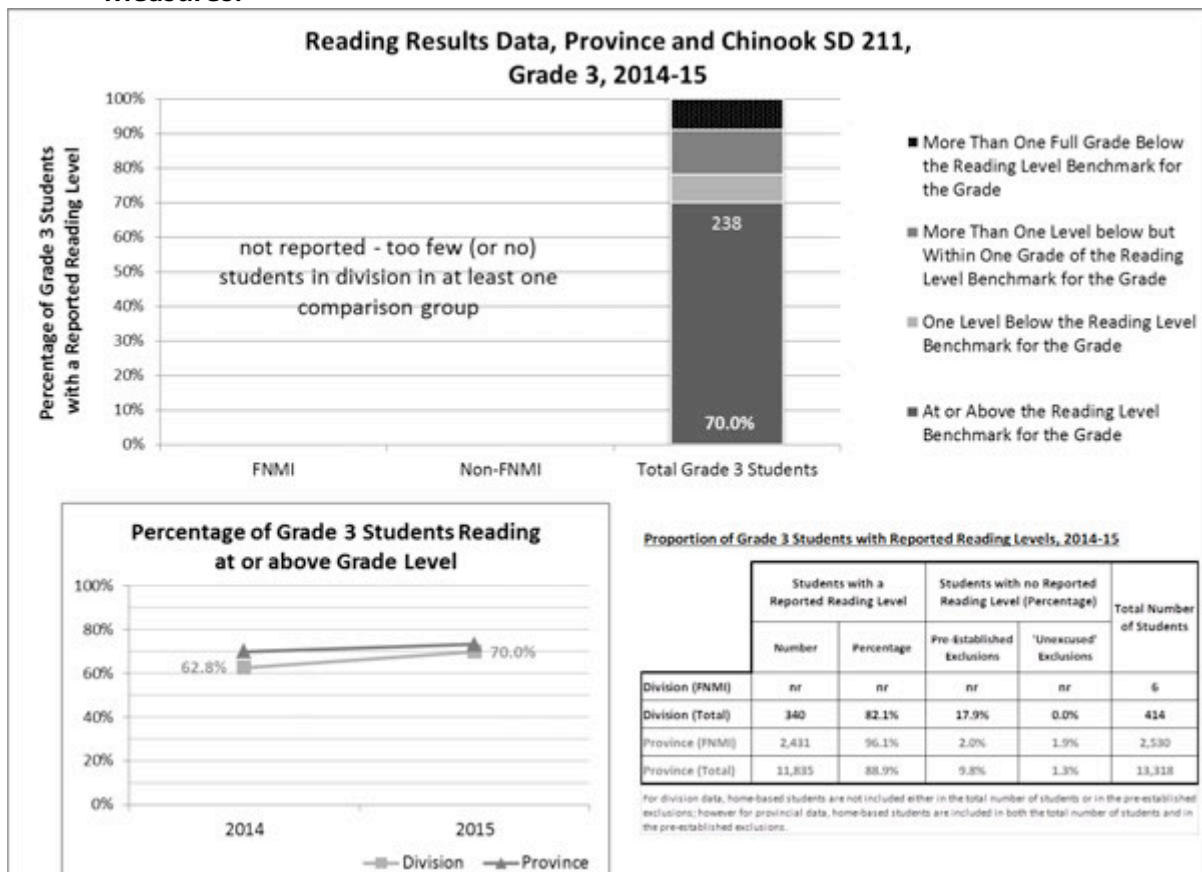
By June 2015, targeted, systemic interventions will be implemented in Math at division targeted grade levels.

1. **Action:** Piloted and refined a Tier 2 Math Intervention program for grade K-2.
2. **Action:** Piloted and refined a Tier 2 Math Intervention program for grade 6-9
3. **Action:** Developed a data tracking dashboard to monitor students in Math Intervention.
4. **Action:** Developed an implementation plan for 2015-16.

Results:

1. Piloted intervention in 9 schools offering intervention to 87 students in grades K-2
 - Met with pilot teachers 4 times to train and collect feedback which led to the refinement of the program
2. Piloted intervention in 13 schools offering intervention to 86 students in grades 6-9
 - Met with pilot teachers 3 times to train and collect feedback which led to the refinement of the program
3. A data tracking module for math intervention was created in addition to our other math data dashboards. Teachers tested the dashboards and made recommendations for modifications.
4. Developed and presented a Math Momentum maintenance plan to the board. Included a Math Intervention Hoshin in the Chinook level 2 Hoshin “By June 2016, the Division Supplemental (Tier 2) Math Intervention for K-2 and 6-9 will be implemented in 100% of our schools.”
 - Developed detailed A3 plan to support the Hoshin
 - Hired 2 Math Intervention coaches

Measures:



Note:

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

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, Student Data System (Data run on Nov 5, 2015).

The Chinook School Division Reading Data shows that 70% of our students in grade 3 are at or above the reading level benchmark. Approximately 10% are one level away from reaching the benchmark and these students will be targeted and supported with improvement strategies for the upcoming year.

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

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

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

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

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

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

As indicated in the chart below, the population of FNM students is not reportable, due to the low population of FNM students in Chinook School Division.

Chinook School Division did not have a goal or actions to support this priority area due to the low enrolment.

Measures

Average Final Marks – Chinook SD

Average Final Marks in Selected Secondary-Level Courses 2014-15						
Subject	All Students		Non-FNMI		FNMI	
	Province	Chinook SD	Province	Chinook SD	Province	Chinook SD
English Language Arts A 10	72.4	74.2	75.1	74.4	61.5	nr
English Language Arts B 10	72.7	73.7	75.2	74.1	61.7	nr
Science 10	71.2	73.9	74.1	74.2	59.7	nr
Math: Workplace and Apprenticeship 10	71.3	76.6	74.6	77.0	59.2	nr
Math: Foundations and Pre-calculus 10	71.3	75.3	73.2	75.3	60.5	nr
English Language Arts 20	73.4	74.5	75.1	74.8	64.4	nr
Math: Workplace and Apprenticeship 20	67.2	69.5	69.3	69.6	62.0	nr
Math: Foundations 20	72.3	75.6	73.8	75.8	64.4	nr

Note:

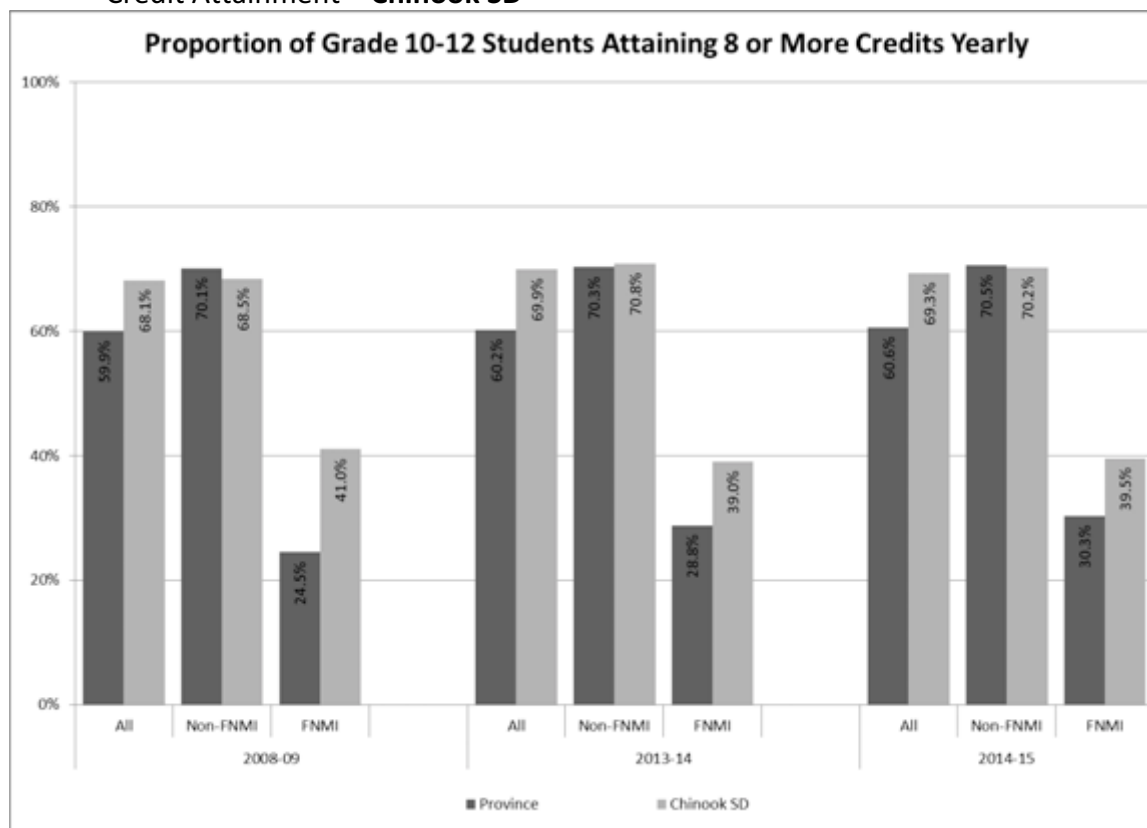
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

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

Source: Ministry of Education, 2015.

Chinook School Division is consistently above the Provinces in the “all students” data displaying the secondary-level 10 and 20 level courses in 2014-15. We did see our English Language Arts marks dip slightly below the provincial average when comparing the non-FNMI results.

Credit Attainment – Chinook SD



Note:

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

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2015.

The Credit Attainment chart indicates that Chinook School Division is consistently attaining credits 5% above the province in grade 10-12. FNMI credit attainment has been stable, even though the cohorts are low in numbers. Chinook is tracking credit attainment at the school level to identify students not on pace to gain the 8 credits a year.

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

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

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

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

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

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

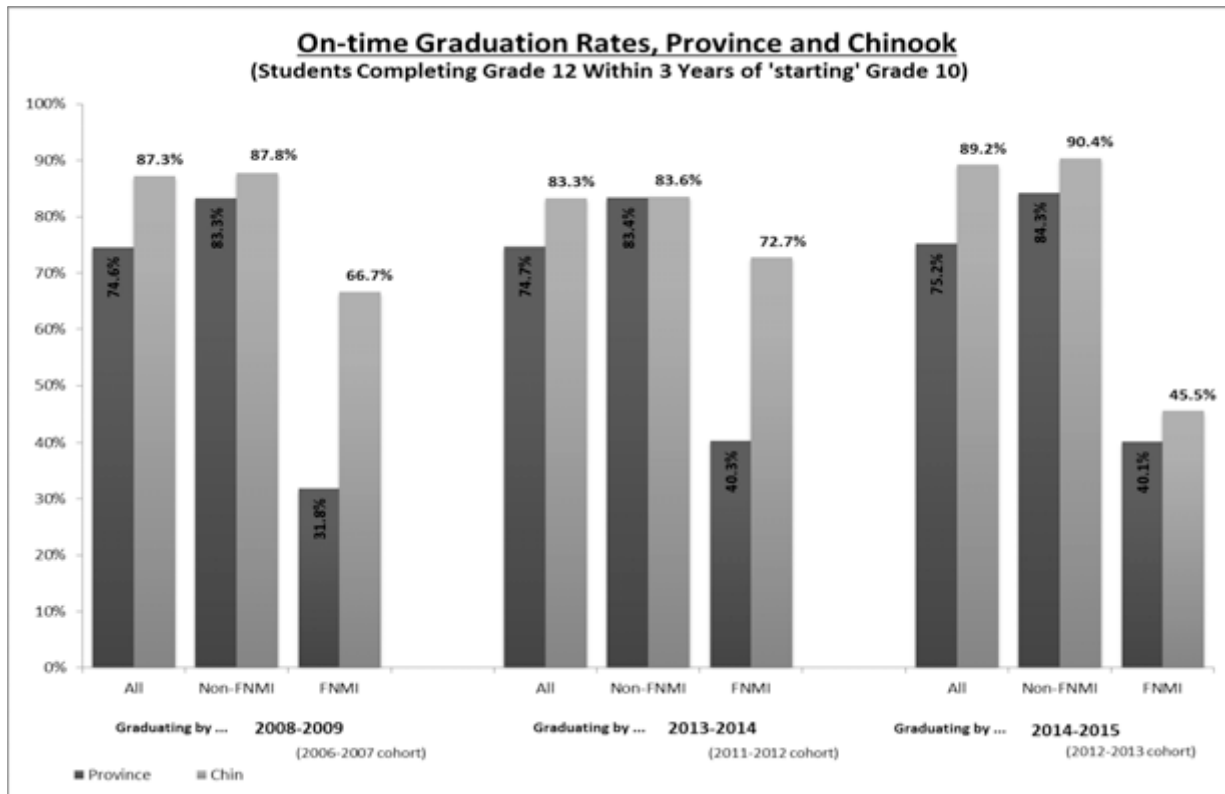
2014-15 School Division Goals and Actions for the Two Five Year Priority

Our school division goal aligned with this priority area is: Chinook's three year graduation rate will be 90% by 2020.

Actions taken to support the actualization of this goal included:

- Determined division baseline data in relation to chronic absenteeism and credits attainment by the end of grade 10.

Measures



Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

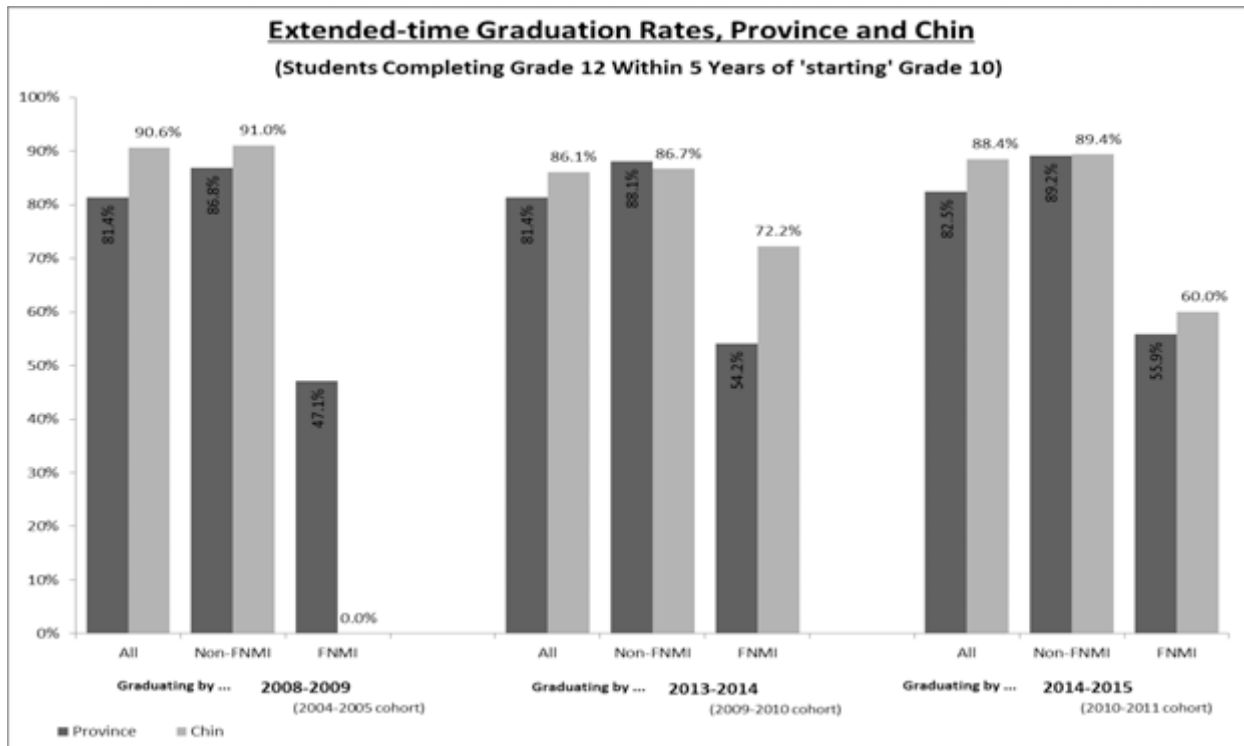
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FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who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

Source: Ministry of Education, 2015

The On-Time Graduation chart shows an increase in Chinook's graduation rate of 6% from 2013-14. This increase could be attributed to the implementation of the Teacher Assistance Teams (TAT) in each of our schools. We see large variances in the FNMI data due to our lower self-identified numbers. We are on track to meet our 2020 On-time Graduation Rate of 90%.

Extended-Time Graduation Rate



Note:

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

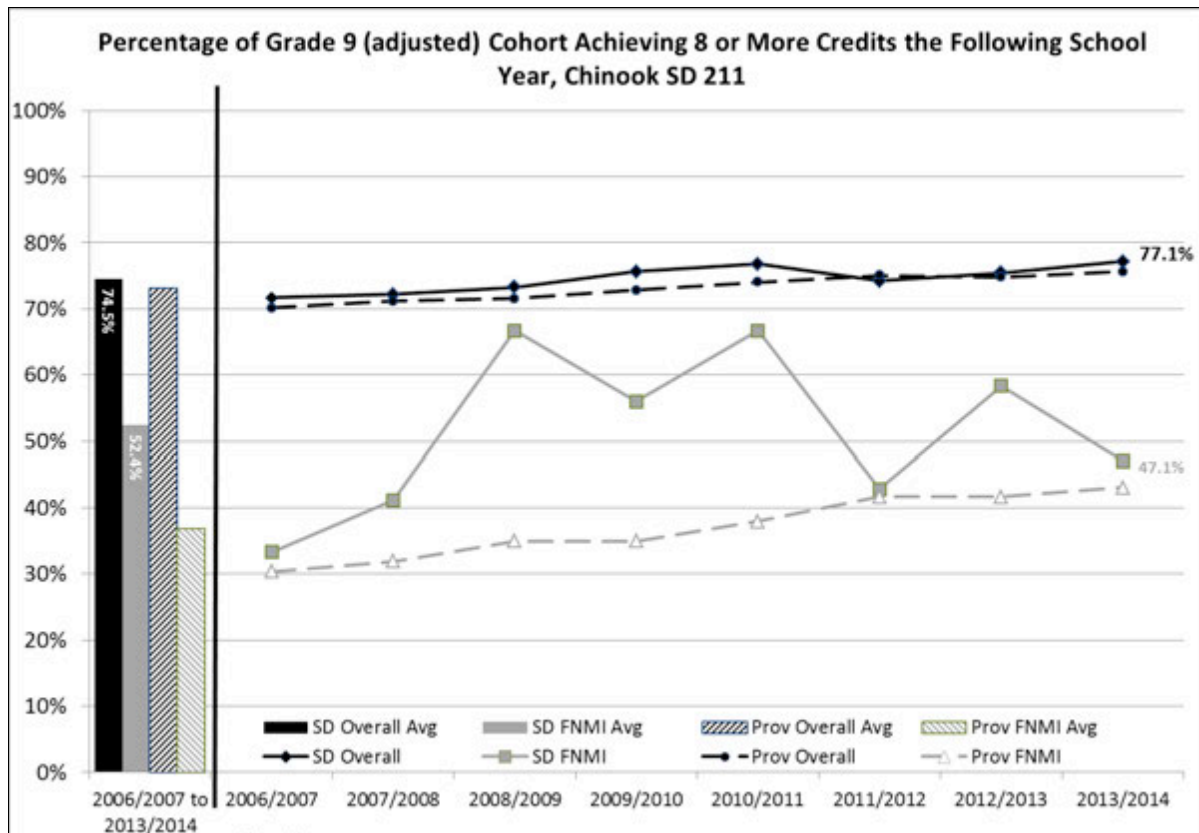
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2015.

This chart shows that Chinook's Extended-Time Graduation Rate is marginally higher than the Three Year Graduation Rate. Chinook's Extended-Time Graduation Rate is consistently above the province by 5-10% since 2008-09.

Percentage of Grade 9 (adjusted) Cohort Achieving 9 or More Credits the Following School Year



Notes:

Grade 9 school year cohort is defined as the group of students enrolled in Grade 9 for the first time in a particular school year (according to the ministry Student Data System), adjusted in the following ways: 1) Students 12 and younger, and students 18 and older, as of Sep 30 of the Grade 9 school year, are excluded; and, 2) Students without a base enrolment on or after Sep 30 are excluded; 3) Students enrolled in Functionally Integrated or special education programs are excluded; and, 4) Students whose enrolment outcome is 'deceased', 'transferred to out-of-province schooling', or 'transferred to out-of-country schooling' prior to June 1st of the school year immediately following Grade 9 cohort placement are excluded. Students are assigned to the school division in which the student last enrolled in the year that they became part of the Grade 9 cohort.

Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort.

Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2015.

The data on this chart indicates that 77.1% of Chinook grade 9 students achieved 9 or more credits in the 2013-14 school year. The average since 2006-2007 is 74.5%. This data includes our Hutterian Students who withdraw from school in their grade 9 year due to cultural reasons. If the Hutterian Students were excluded, our overall percentage

would increase by approximately 10%. This line chart depicted that our percentage of FNIM grade 9 students achieving 9 or more credits over the past 8 years has fluctuated considerably, reaching two peaks of 68%. The 2013-14 percentage was 47.1 This fluctuation is due to the the low number of self identified FNMI students in our school division which doesn't allow for a comparable data set from year to year.

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

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

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

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

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

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

Our school division goal aligned with this priority is: By June 2017, the Board will have implemented strategies that will annually ensure efficiency of budget, compliance to policy and legislation, as well as alignment to the ESSP.

Actions that were taken to support the goal included:

- Membership on the Provincial Lean and Efficiency Committee
 - Have attended 3 meetings, 2 in Regina and one by Adobe Connect
 - Presented successes of Lean activities in Chinook August 2014
- Transportation Value Stream Mapping Event
 - January 22nd, 23rd, 26th, 27th, 2015
 - To bring the transportation department up to the enterprise level to develop a more efficient process for managing paperwork in the department's operations.
- Extra Curr Travel Kaizen
 - March 30th, 2015
 - To develop efficient documentation for timely reimbursement for extracurricular travel expenses.
- Bus Mechanics Kaizen
 - June 23rd, 2015
 - To find efficiencies and determine standard of work for the three bus garages within Chinook.

- **Results:** Human Resources/Payroll Value Stream Mapping (VSM) resulting in approx. 1,275 day improvement in cycle time for new contracts
- Transportation VSM resulting in projected savings of 122 days or .5 FTE
- Provincial Lean and Efficiency Technology Cost Saving Initiative
 - Mathletics \$12/license to \$6.75/license

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

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

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

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

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

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

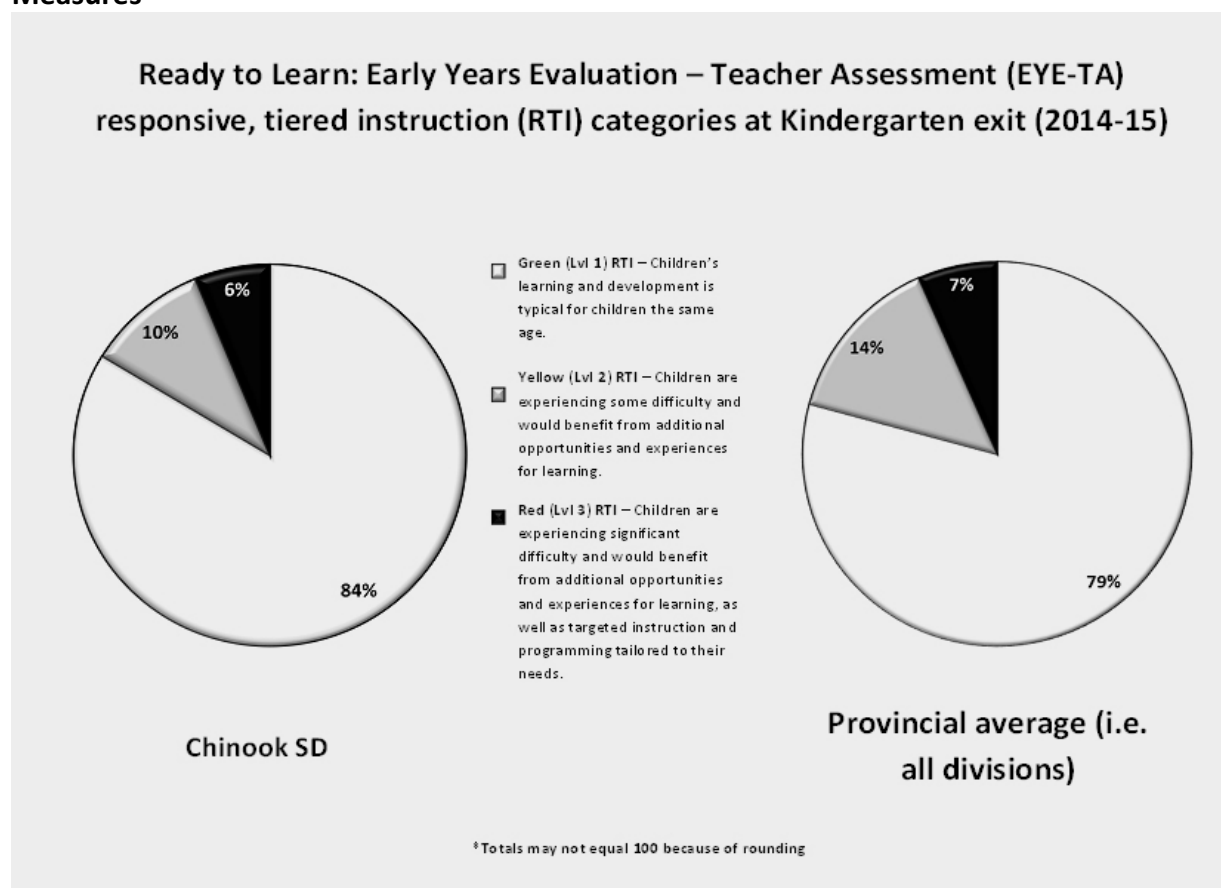
2014-15 School Division Goals and Actions for the Two to Five Year Priority

Our school division goal aligned with this priority is: By 2020, 90% of Chinook students exiting Kindergarten will score within the appropriate range in the cognitive domain and language and communication domains as measured by the Early Years Evaluation (EYE)

Actions that were taken to support the goal included:

- Baseline data was collected from PreKindergarten and Kindergarten students in the fall of 2014.
- Individual action plans were put in place by school teams.
- Reassessment of Kindergarten students was completed in the spring on students who were in the yellow and red domains.

Measures



Notes:

The EYE-TA is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive, Tiered Instruction (RTI) level. Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Responsive, Tiered Instruction (RTI) is a preventive approach that allows educators, school teams, and divisions to allocate resources early and continuously, rather than waiting until children have experienced failure before responding. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Pie charts show the percentage of Kindergarten students in the division (left pie) and the province as a whole (right pie) by RTI Tiers at Kindergarten exit in 2014-15. Percent totals may not add to 100 due to rounding.

Source: Ministry of Education, Early Years Branch, 2015.

All Prekindergarten and Kindergarten students were assessed in the fall of 2014. In the EYE-TA language and communication domains 93% of Chinook students exiting Kindergarten scored within the appropriate range. In the EYE-TA cognitive domain 88% of Chinook students exiting Kindergarten scored within the appropriate range. Chinook School Division was above the province in the Spring 2015 data with 84% reaching the Level 1 (typical range) as compared to the province at 79%.

2014-15 School Division Local Goals and Actions for Two to Five Year Priority Area:

Our school division has a local Two to Five Year goal: By 2017, 100% of SCC's will be actively engaged and aligned with the ESSP. No actions were taken to support this goal in 2014-15.

The School Division in the Community

Chinook Division is an integral part of community life in southwest Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

Community and Parent Involvement

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

All the schools within Chinook School Division have shared the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance (described more fully in the next section) and most have established formal processes to foster community and parent involvement. For example, the SCC in Fox Valley (grades K-12) collaborates with students and staff to organize an open house each year and supports the schools learning goals by facilitating Math Activity noon hours and evenings as well as publicizing the school learning goals widely in the community.

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 Nekanet First Nation in order to educate First Nation students in Division schools and support the First Nation's cultural programming such as the Soaring Eagles Drumming and Dance group.

Thirty Hutterite colonies are located within the Division's boundaries and the Division 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. The School Division hires, supervises and pays the teachers in these schools.

Several schools in the 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 the Cypress Health Region and Saskatchewan Social Services.

Chinook School Division has also developed a partnership with Grasslands National Park and the School Division houses the Prairie Learning Centre (PLC). The PLC promotes excellence in education for youth and teachers across Saskatchewan and Canada by engaging individuals and communities within the mixed grass prairie landscape. It also provides innovative learning opportunities for youth through the combined efforts of educational partners (Grasslands National Park and Chinook School Division) and community partners (Village of Val Marie, SK).

In Hazlet, the Chinook International Program partners with host families to support opportunities for International students and the rich learning experience that local students will benefit from through their exposure to the program.

Several schools in the Division have partnered with local businesses. 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. Students, for their part, may sing at business events, help to hand out business awards, and help to decorate business facilities at Christmas and other special times.

Chinook School Division also partners with Great Plains College 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.

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 and list the names of the members of the board of education as of August 31, 2015.

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

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members at August 31, 2015 are:

Subdivision 1	Shane Andrus
Subdivision 2	Larry Caswell
Subdivision 3	Tim J. Weinbender
Subdivision 4	H.B (Bernie) Ford
Subdivision 5	Rodney Fairbrother
Subdivision 6	Elaine Anderson
Subdivision 7	Shauna Wright
Subdivision 8	Cassandra Appelgren
Subdivision 8	Randy Beler (Board Chair)
Subdivision 8	Tim Ramage

A list of the remuneration paid to all board members in 2014-15 is provided in Appendix A.



*Back Row: Tim Ramage, Tim Weinbender, Shane Andrus, Rodney Fairbrother, H.B. (Bernie) Ford
Front Row: Elaine Anderson, Randy Beler, Shauna Wright, Larry Caswell, Cassandra Appelgren*

School Community Councils

Thirty School Community Councils (SCC) represent 30 non-Hutterian schools in Chinook School Division. All 30 SCCs in Chinook School Division are made up of the required number of elected and appointed members as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interest demonstrated at the school level. Students from the only First Nations within the Division's boundaries attend two different division schools in Maple Creek. First Nations were represented on each of these two SCC's. New Canadians were also represented on many SCCs within the Division.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2014-15 Chinook School Division:

- conducted a new member and chairs orientation workshop in October
- facilitated two Board-SCC Forums (November and March) to provide opportunities for learning, consultation, engagement, and celebration of our SCC's support and assistance in our learning agenda;
- sponsored a number of SCC members to attend the National Congress on Rural Education; and,
- posted an orientation package on Division website and notified by email to all new SCC members; as well as reviewed package at workshop.

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

The Regulations require SCCs to work with school staff to develop an annual School Level Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2014-15, all 31 of the division's SCCs participated in the development of these Plans. Involvement ranged from active participation with staff to identify priorities and actions, to review drafts and provide feedback at a specific meeting 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 SCCs' activities in Chinook School Division include:

- distributing a monthly SCC newsletter;
- holding a literacy or math event;
- reviewing the TTFM student survey results; and,
- developing an action plan to address any bullying concerns that were expressed in the survey.

Recruitment and retention of SCC members remains a challenge. Sometimes prospective members are approached by the principal or the SCC chair.

Demographics

Students – Chinook SD

Grade	School Year		
	2012-13	2013-14	2014-15
Kindergarten	452	384	434
1	400	457	409
2	421	398	450
3	467	428	414
4	435	466	436
5	422	428	465
6	445	428	430
7	452	458	433
8	478	455	457
9	509	539	493
10	508	487	524
11	482	476	467
12	569	527	526
Total	6040	5931	5938

PreK	72	80	73
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30th of each year.

Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
Self-Identified FNMI	K to 4	24	22	38
	5 to 7	26	28	29
	8 to 9	34	35	27
	10 to 12	41	40	43
	Total	125	125	137
French Immersion	K to 3	117	127	124
	4 to 6	59	64	63
	7 to 9	39	40	47
	10 to 12	37	40	32
	Total	252	271	266
English as an Additional Language	1 to 3	179	202	193
	4 to 6	185	200	187
	7 to 9	171	226	202
	10 to 12	48	71	82
	Total	583	699	664

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

Source: Ministry of Education, 2015

Staff

Chinook employs 1111 full and part-time teachers and support staff, and the full-time equivalent of 955.73 people. Approximately half of these employees are teachers (43%), the other half (57%) represent a wide range of occupations.

The chart below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided on page 5.

School Division Staff – 2014-15

Job Category	FTEs
Classroom teachers	396.03
Principals, vice-principals	79.27
Other educational staff – e.g., superintendents, educational psychologists, educational assistants, school community coordinators, speech language pathologists	292.62
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	32.66
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	68.00
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	100
Senior management team – e.g. chief financial officer, director of education	5
Total Full-Time Equivalent (FTE) Staff	973.58

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2015.

Source: Chinook School Division

Senior Management Team

Liam Choo-Foo – Director of Education
Kyle McIntyre – Deputy Director of Education
Rod Quintin – Chief Financial Officer
Joanne Booth – Communications Coordinator
Jackie Wiebe – Executive Assistant/Office Manager

Facilities Transportation and Infrastructure Projects

Facilities

Chinook School Division's facilities include:

- Thirty-one non-Hutterian schools located in twenty-two communities. See page 6 for a list of schools. The average age of these schools is 43 years. The oldest school is 101 years old; with the newest opening in September 2014.
- The school division's head office is located in Swift Current. The central core of this building is 35 years old; an addition was added twenty-three years ago then again 9 years ago. The head office building is adequate in size for present needs.
- One satellite office is located in Maple Creek, and is adequate in size for present needs.
- The division has three bus garages that are located in Shaunavon, Maple Creek and Swift Current. The bus garages are used for maintenance and repair of school division vehicles. Swift Current and Maple Creek garages are located within large fenced compounds where buses can be parked or stored; the Swift Current facility has a bus wash station. The Swift Current Bus garage is three years old and has all the latest in automated HVAC systems and fluid distribution systems.

Population shifts within the area and gradually declining student enrolment across the region as a whole mean that some schools are under-utilized. Seven schools in the division are operating at less than 60 per cent capacity.

Several schools in the Chinook School Division were modernized and/or renovated. A list of these infrastructure projects appears on the next page, under the heading Infrastructure Projects.

The Chinook School Division pays careful attention to the maintenance of all schools in the Division. Minor repairs are done as needed and a painting schedule ensures that all schools are always fresh looking. All schools are cleaned every day and major cleaning such as washing of walls and shelving and refinishing of floors takes place during the summer.

Infrastructure Projects

School	Project	Details	2014-15 Cost
Central School	Elevator	Elevator and accessibility	\$1,342,000.00
Fairview	Renovations	New Gym and renovation to accommodate new grade structure	\$5,486,200.00*
Fox Valley	Roof Replacement	Replacement of roof over portable and around the gym	\$501,576.00*
Leader	Roof Replacement	Replace standing seam roof with new SBS system c/w vapour barrier	\$2,787,895.11*
Leader	Crawlspace Remediation	Install weeping tile, sumps. Re-grade and install permalon in crawlspace. Exterior site works to improve drainage	\$2,051,838.98*
Maverick	Addition	Addition and Renovation to Kin School	\$982,700.00
O.M. Irwin	Roof Replacement	Replacement of roof over the east wing	\$287,941.51
O.M. Irwin	Bus Transfer station	Enlarge existing parking lot to accommodate student drop off and transfer area	\$497,364.00*
O.M. Irwin	Interior Upgrades	New washrooms, resource centre and classroom upgrades to accommodate new grade structure	\$464,873.00
Total			\$12,350,549.62

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

Student Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school. Transportation is provided within the city of Swift Current as well.

Chinook School Division operates its own transportation service and owns a fleet of 191 buses of various sizes. In addition, the School Division has contracted transportation services in the Leader area and within the city of Swift Current.

Student Transportation

Transportation Statistics	
Number of students transported daily**	3481
In-town students transported (included in above)	1397
Transportation routes	171
Number of buses owned	191
Kilometres travelled daily	28,135
Average age of bus (route only)	4 years
Capacity utilized on buses	79%
Average one-way ride time	NA*
Longest one-way ride time	81 min.
Cost per student per year	\$2911.00
Cost per kilometre travelled	\$1.96

*Data Not Available.

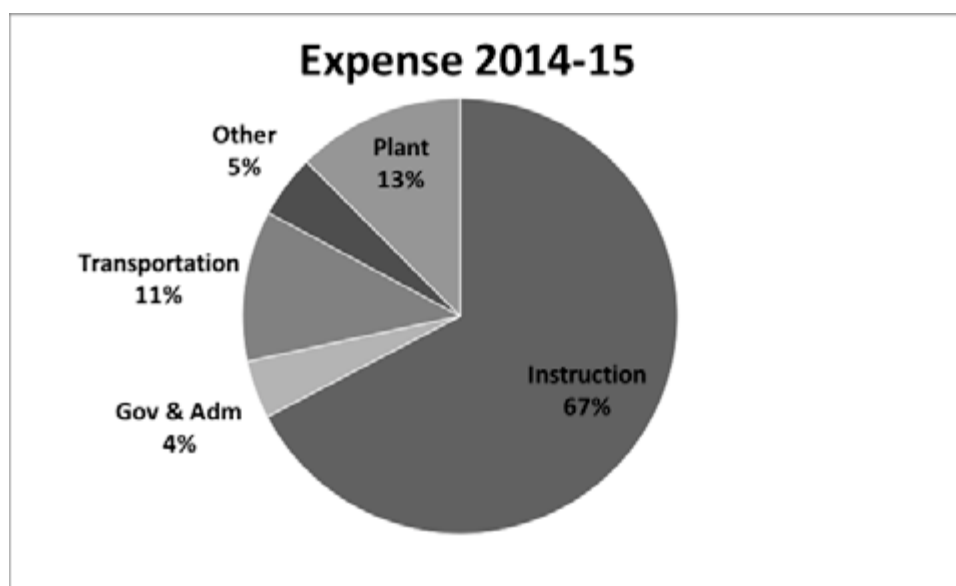
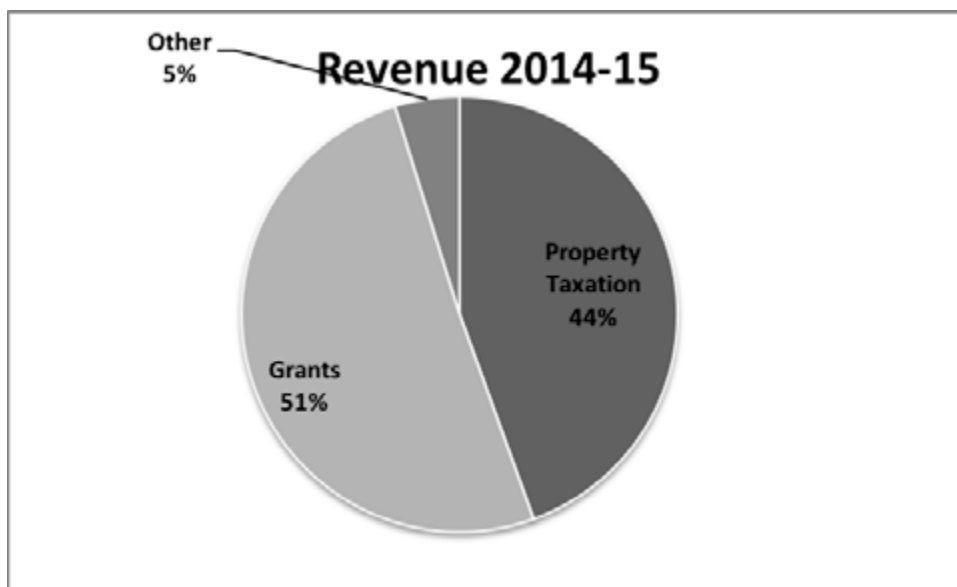
**Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflects transportation of Chinook School Division students. Source: Chinook School Division

Financial Overview

Summary of Revenue and Expenses

In 2014-15, Chinook School Division's largest expense was Instruction. Instruction includes salaries and benefits for teacher and other staff who work with students, resource materials and classroom supplies. The second largest expense was plant operations – schools and their upkeep.

Chinook School Division receives the large majority of its revenue from a combination of government grants and the collection of education property taxes.



Budget to Actual Revenue, Expenses and Variances

	2015	2015	2014	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	41,835,434	40,013,952	40,080,413	(1,821,482)	-4%	
Grants	39,563,164	45,631,757	52,831,352	6,068,593	15%	1
Tuition and Related Fees	583,088	434,806	585,979	(148,282)	-25%	2
School Generated Funds	1,995,000	2,060,264	2,247,034	65,264	3%	
Complementary Services	628,335	784,040	483,566	155,705	25%	3
External Services	233,925	212,997	242,706	(20,928)	-9%	4
Other	503,000	820,436	835,307	317,436	63%	5
Total Revenues	85,341,946	89,958,252	97,306,357	4,616,306	5%	
EXPENSES						
Governance	489,125	438,680	479,592	(50,445)	-10%	6
Administration	3,427,959	3,431,918	3,644,283	3,959	0%	
Instruction	58,264,328	60,444,431	59,524,922	2,180,103	4%	
Plant	12,793,448	11,188,727	10,605,703	(1,604,721)	-13%	7
Transportation	9,931,829	10,060,728	10,037,301	128,899	1%	
Tuition and Related Fees	529,521	557,412	407,388	27,891	5%	8
School Generated Funds	2,085,564	1,976,978	2,152,527	(108,586)	-5%	9
Complementary Services	529,621	645,470	464,336	115,849	22%	10
External Services	282,184	268,032	261,420	(14,152)	-5%	11
Other Expenses	529,289	752,919	1,023,689	223,630	42%	12
Total Expenses	88,862,868	89,765,295	88,601,161	902,427	1%	
Surplus (Deficit) for the Year	(3,520,922)	192,957	8,705,196			

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

Note	Explanation
1	Over budget due to additional funding for capital, Teacher CBA, property tax and enrolment adjustments.
2	Under budget due to actual enrolment lower than projections.
3	Over budget because Chinook International Program revenues were not budgeted.
4	Under budget due to Regional Intersectoral Committee (RIC) Program transferred to SunWest School Division at April 1, 2015 therefore less funding received.
5	Over budget due to insurance proceeds and Workers' Compensation Board (WCB) excess surplus not budgeted as revenues.
6	Under budget due to lower expenditures on professional development and travel.
7	Under budget due to Preventative Maintenance & Renewal (PMR) projects that were budgeted as expenditures but capitalized.
8	Over budget because of higher enrolment in Great Plains College.
9	Under budget as School Fund expenditures were less than budgeted.
10	Over budget because Chinook International program expenditures were not budgeted.
11	Under budget due to Regional Intersectoral Committee (RIC) program transferred to SunWest School Division at April 1, 2015.
12	Over budget due to the Provision for Uncollectable Taxes was not budgeted.

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Expenses	Travel	Professional Development**	Total
Anderson, Elaine	8,541	745	8,908	2,878	21,072
Andrus, Shane	11,845	1,318	11,935	4,827	29,925
Appelgren, Cassandra	8,855	1,154	135	1,559	11,703
Belser, Randy (Chair)*	12,295	1,715	1,608	1,572	17,190
Caswell, Larry (Vice-Chair)	13,685	1,614	7,181	5,982	28,463
Fairbrother, Rodney	9,660	939	9,590	3,638	23,827
Ford, Bernie	12,880	545	6,312	279	20,017
Ramage, Tim	12,761	1,326	2,894	5,857	22,838
Weinbender, Tim	12,190	807	5,457	4,667	23,121
Wright, Shauna	10,346	808	7,085	3,795	22,034
TOTALS	113,058	10,973	61,105	35,054	220,189

* Board Chair

**Professional development includes education, training and conferences.

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.

Transfers

Name	Amount
Great Plains College	341,242
Holy Trinity R.C.S.S.D.	349,571
Prairie Rose S.D.	215,912

Supplier Payments

Name	Amount
A.M. Delivery & Courier Service	50,610
Ameresco	152,356
Aodbt	234,579
B & A Petroleum Ltd.	190,747
B.A. Robinson Co. Ltd.	115,363
Blue Imp	74,091
Brake & Drive Systems	59,311
Bus Sales Of Saskatoon Ltd.	1,415,544
C & E Mechanical Inc.	241,777
City of Swift Current	935,231
Climax Garage	65,057
Cypress Motors (S.C.) Ltd.	50,660
Dietz, Brad	64,209
Federated Co-Operatives Ltd.	433,804
Finning International Inc.	64,440
Gabriel Construction Ltd.	1,523,644
Hale, Wendy	77,952
HBI Office Plus Inc.	174,297
Heard, Larry	79,782
Hegg, Clarence	62,836
Hipperson Construction	1,217,389
IBM Canada Ltd.	678,780
J & S Tire Service Ltd.	123,216
Kap's Construction	1,263,207
Kemsol Products Ltd.	185,842
Klipgar Joint Venture	114,803
Kruse Glass & Aluminum Ltd.	54,877
L.M.O. Landscaping Ltd.	55,443
Leeville Construction Ltd.	1,651,209
Maplewood Computing Ltd.	86,508

Marsh Canada Ltd.	386,711
Mcgraw-Hill Ryerson Ltd.	71,025
Melhoff Electric (77) Ltd.	103,858
Miller Ford Sales	130,341
Pattison MGM Architectural Services	314,147
Pearson Education Canada	314,275
Pioneer Co-op	215,265
Plato's Superior Roofing Ltd.	463,256
R & C Cocks	56,585
Rilling Bus Ltd.	1,013,224
Rockside Builders Ltd.	50,867
Royal Stewart Ltd.	78,185
Sask Energy	510,699
Sask Power	590,079
Sask Tel	218,955
Scholastic Canada Ltd.	92,142
SGI Auto Fund Division	182,726
Shanahan'S Building Ltd.	60,202
Shaunavon Co-op	59,946
Southwest Paving 2006 Ltd.	52,327
Sportfactor Inc.	51,537
SRB Education Solutions, Inc.	95,858
St. John's Music	57,111
Strictly Fences Ltd.	51,843
Suncorp Valuations Ltd.	56,653
Supreme Office Products	66,531
Tech Data Canada Corporation	709,154
Trade West Equipment Ltd.	158,044
UAP Inc.	63,720
Unisource (Crown Paper)	68,337
United Paving (1983) Ltd.	515,598
Warner Truck Industries Ltd.	109,464
Waste Management Of Canada	57,444
Westridge Construction Ltd.	1,407,500
Wiens Agritec	316,006
X10 Networks	419,563
Xerox Canada Ltd.	615,881

Other Expenditures

Name	Amount
Booth, Joanne	3,375*
Chinook Teachers' Association	90,646
Choo Foo, Liam	24,000*
Minister Of Finance	62,270
Municipal Empl. Pension Plan	2,715,138
Receiver General	16,914,960
Robson, Kathy	16,000*
Sask. School Boards Assoc.	978,795
Sask Teachers Federation	5,021,950
Sask. Workers' Comp. Board	187,144
Sun West School Division	59,055
Teachers Superannuation	129,622
Vavra, Robert	12,000*

*Supplied for reader information under the \$50,000 threshold. Payments made under the Provincial Reading Initiative.

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, 2015

Rod Quintin
Chief Financial Officer

Stark and 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 & 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 12, 2015



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Chinook School Division No. 211, which comprise the statement of financial position as at August 31, 2015, and the statement of operations and net financial assets and changes in cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Chinook School Division No. 211 as at August 31, 2015, and the results of its operations and accumulated surplus, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'Stark & Marsh'.

---- CPA LLP ----

Chartered Professional Accountants
Licensed Professional Accountants

Swift Current, Saskatchewan
November 12, 2015


Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2015

	2015	2014
Financial Assets		
Cash and Cash Equivalents	2,186,308	3,896,634
Accounts Receivable (Note 8)	27,204,658	31,551,218
Portfolio Investments (Note 4)	71,987	82,390
Total Financial Assets	29,462,953	35,530,242
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	4,317,174	6,305,524
Long-Term Debt (Note 10)	11,647,902	12,068,795
Liability for Employee Future Benefits (Note 6)	1,595,800	1,630,800
Deferred Revenue (Note 11)	3,172,809	2,658,792
Total Liabilities	20,733,685	22,663,911
Net Financial Assets	8,729,268	12,866,331
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	97,263,026	93,054,581
Inventory of Supplies for Consumption	369,771	302,891
Prepaid Expenses	380,097	325,402
Total Non-Financial Assets	98,012,894	93,682,874
Accumulated Surplus (Note 14)	106,742,162	106,549,205

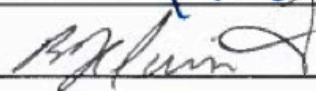
Contractual Obligations and Commitments (Note 18)

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, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 15)		
REVENUES			
Property Taxation	41,835,434	40,013,952	40,080,413
Grants	39,563,164	45,631,757	52,831,352
Tuition and Related Fees	583,088	434,806	585,979
School Generated Funds	1,995,000	2,060,264	2,247,034
Complementary Services (Note 12)	628,335	784,040	483,566
External Services (Note 13)	233,925	212,997	242,706
Other	503,000	820,436	835,307
Total Revenues (Schedule A)	85,341,946	89,958,252	97,306,357
EXPENSES			
Governance	489,125	438,680	479,592
Administration	3,427,959	3,431,918	3,644,283
Instruction	58,264,328	60,444,431	59,524,922
Plant	12,793,448	11,188,727	10,605,703
Transportation	9,931,829	10,060,728	10,037,301
Tuition and Related Fees	529,521	557,412	407,388
School Generated Funds	2,085,564	1,976,978	2,152,527
Complementary Services (Note 12)	529,621	645,470	464,336
External Services (Note 13)	282,184	268,032	261,420
Other Expenses	529,289	752,919	1,023,689
Total Expenses (Schedule B)	88,862,868	89,765,295	88,601,161
Operating Surplus (Deficit) for the Year	(3,520,922)	192,957	8,705,196
Accumulated Surplus from Operations, Beginning of Year	106,549,205	106,549,205	97,844,009
Accumulated Surplus from Operations, End of Year	103,028,283	106,742,162	106,549,205

Chinook School Division No. 211
Statement of Changes in Net Financial Assets
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 15)		
Net Financial Assets , Beginning of Year	12,866,331	12,866,331	23,204,062
Changes During the Year:			
Operating Surplus (Deficit) for the Year	(3,520,922)	192,957	8,705,196
Acquisition of Tangible Capital Assets (Schedule C)	(5,808,121)	(9,371,152)	(24,944,735)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	137,511	891,738
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	28,930	(199,262)
Amortization of Tangible Capital Assets (Schedule C)	5,457,956	4,996,266	4,958,307
Net Acquisition of Inventory of Supplies	-	(66,880)	(55,227)
Net Change in Other Non-Financial Assets	-	(54,695)	306,252
Change in Net Financial Assets	(3,871,087)	(4,137,063)	(10,337,731)
Net Financial Assets, End of Year	8,995,244	8,729,268	12,866,331

Chinook School Division No. 211
Statement of Cash Flows
for the year ended August 31, 2015

	2015	2014
OPERATING ACTIVITIES		
Operating Surplus for the Year	192,957	8,705,196
Add Non-Cash Items Included in Surplus (Schedule D)	5,025,196	4,759,045
Net Change in Non-Cash Operating Activities (Schedule E)	2,715,652	(1,526,719)
Cash Provided by Operating Activities	7,933,805	11,937,522
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(9,371,152)	(24,944,735)
Proceeds on Disposal of Tangible Capital Assets	137,511	891,738
Cash Used by Capital Activities	(9,233,641)	(24,052,997)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(1,547)	(2,225)
Proceeds on Disposal of Portfolio Investments	11,950	159,856
Cash Provided by Investing Activities	10,403	157,631
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	585,171	1,112,330
Repayment of Long-Term Debt	(1,006,064)	(1,182,574)
Cash Used by Financing Activities	(420,893)	(70,244)
DECREASE IN CASH AND CASH EQUIVALENTS	(1,710,326)	(12,028,088)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,896,634	15,924,722
CASH AND CASH EQUIVALENTS, END OF YEAR	2,186,308	3,896,634

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	41,835,434	38,505,314	38,015,395
Total Property Tax Revenue	41,835,434	38,505,314	38,015,395
Grants in Lieu of Taxes:			
Federal Government	-	577,092	618,579
Provincial Government	-	302,846	250,385
Railways	-	654,880	567,456
Other	-	60,986	311,924
Total Grants in Lieu of Taxes	-	1,595,804	1,748,344
Other Tax Revenues:			
House Trailer Fees	-	29,489	(291)
Total Other Tax Revenues	-	29,489	(291)
Additions to Levy:			
Penalties	-	164,512	124,047
Other	-	29,982	81,009
Total Additions to Levy	-	194,494	205,056
Deletions from Levy:			
Cancellations	-	(303,945)	114,042
Other Deletions	-	(7,204)	(2,133)
Total Deletions from Levy	-	(311,149)	111,909
Total Property Taxation Revenue	41,835,434	40,013,952	40,080,413
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	38,135,948	42,985,847	41,333,475
Other Ministry Grants	-	59,175	12,224
Total Ministry Grants	38,135,948	43,045,022	41,345,699
Grants from Others	327,578	279,966	307,488
Total Operating Grants	38,463,526	43,324,988	41,653,187
Capital Grants			
Ministry of Education Capital Grants	1,099,638	2,306,769	11,178,165
Total Capital Grants	1,099,638	2,306,769	11,178,165
Total Grants	39,563,164	45,631,757	52,831,352

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	-	4,350	7,500
Federal Government and First Nations	583,088	430,456	579,479
Individuals and			
Other	-	-	(1,000)
Total Tuition Fees	583,088	434,806	585,979
Total Tuition and Related Fees Revenue	583,088	434,806	585,979
School Generated Funds Revenue			
Non-Curricular Fees:			
Commercial Sales - GST	-	1,309	1,809
Commercial Sales - Non-GST	445,000	484,711	476,243
Fundraising	675,000	701,222	701,000
Grants and Partnerships	85,000	123,992	199,518
Students Fees	440,000	257,217	213,211
Other	350,000	491,813	655,253
Total Non-Curricular Fees	1,995,000	2,032,739	2,247,034
Total School Generated Funds Revenue	1,995,000	2,060,264	2,247,034
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	326,184	326,184	330,276
Other Ministry Grants	-	318,606	-
Other Provincial Grants	-	-	5,000
Federal Grants	-	25,000	37,500
Other Grants	27,000	8,585	980
Total Operating Grants	353,184	678,375	373,756
Fees and Other Revenue			
Tuition and Related Fees	-	89,610	95,556
Other Revenue	275,151	16,055	14,254
Total Fees and Other Revenue	275,151	105,665	109,810
Total Complementary Services Revenue	628,335	784,040	483,566

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Other Ministry Grants	-	151,896	-
Other Provincial Grants	57,409	52,207	56,454
Other Grants	176,516	-	176,135
Total Operating Grants	233,925	204,103	232,589
Fees and Other Revenue			
Other Revenue	-	8,894	10,117
Total Fees and Other Revenue	-	8,894	10,117
Total External Services Revenue	233,925	212,997	242,706
Other Revenue			
Miscellaneous Revenue	373,000	595,309	407,338
Sales & Rentals	40,000	96,047	1,580
Investments	90,000	129,080	227,127
Gain on Disposal of Capital Assets	-	-	199,262
Total Other Revenue	503,000	820,436	835,307
TOTAL REVENUE FOR THE YEAR	85,341,946	89,958,252	97,306,357

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Governance Expense			
Board Members Expense	193,000	183,779	218,359
Professional Development- Board Members	42,650	35,054	44,313
Advisory Committees	59,500	50,437	47,216
Professional Development - Advisory Committees	6,500	-	-
Elections	4,000	-	-
Other Governance Expenses	183,475	169,410	169,704
Total Governance Expense	489,125	438,680	479,592
Administration Expense			
Salaries	2,344,375	2,574,527	2,555,970
Benefits	283,388	54,395	259,984
Supplies & Services	130,604	76,948	111,380
Non-Capital Furniture & Equipment	27,323	41,137	42,295
Building Operating Expenses	98,500	92,983	87,283
Communications	100,001	104,855	97,123
Travel	109,413	122,385	105,522
Professional Development	61,507	27,871	50,108
Amortization of Tangible Capital Assets	272,848	336,817	334,618
Total Administration Expense	3,427,959	3,431,918	3,644,283
Instruction Expense			
Instructional (Teacher Contract) Salaries	38,767,504	40,443,211	39,487,162
Instructional (Teacher Contract) Benefits	1,961,082	2,137,030	2,005,638
Program Support (Non-Teacher Contract) Salaries	9,096,401	9,302,350	9,641,759
Program Support (Non-Teacher Contract) Benefits	1,647,103	1,724,000	1,807,370
Instructional Aids	2,195,247	1,903,112	1,993,995
Supplies & Services	710,217	967,309	629,197
Non-Capital Furniture & Equipment	652,089	1,345,777	1,298,018
Communications	192,168	209,617	195,079
Travel	803,297	698,936	760,178
Professional Development	762,136	682,555	407,223
Student Related Expense	295,075	304,842	299,352
Amortization of Tangible Capital Assets	1,182,009	725,692	999,951
Total Instruction Expense	58,264,328	60,444,431	59,524,922

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Plant Operation & Maintenance Expense			
Salaries	3,474,816	3,257,473	3,316,550
Benefits	622,545	564,727	600,527
Supplies & Services	168,630	223,130	197,034
Non-Capital Furniture & Equipment	36,100	59,734	57,242
Building Operating Expenses	5,481,422	4,290,021	3,885,294
Communications	23,870	10,648	13,981
Travel	173,600	153,064	169,551
Professional Development	19,380	6,837	10,902
Amortization of Tangible Capital Assets	2,793,085	2,623,093	2,354,622
Total Plant Operation & Maintenance Expense	12,793,448	11,188,727	10,605,703
Student Transportation Expense			
Salaries	3,497,725	3,656,776	3,635,127
Benefits	646,482	627,980	616,062
Supplies & Services	1,498,000	1,420,575	1,587,903
Non-Capital Furniture & Equipment	1,050,892	1,045,145	1,080,530
Building Operating Expenses	141,500	156,027	98,736
Communications	16,500	20,781	13,918
Travel	25,700	32,518	29,000
Professional Development	15,000	14,546	16,288
Contracted Transportation	1,841,440	1,787,547	1,694,008
Amortization of Tangible Capital Assets	1,198,590	1,298,833	1,265,729
Total Student Transportation Expense	9,931,829	10,060,728	10,037,301
Tuition and Related Fees Expense			
Tuition Fees	429,940	499,934	371,525
Transportation Fees	99,581	57,478	35,863
Total Tuition and Related Fees Expense	529,521	557,412	407,388
School Generated Funds Expense			
Supplies & Services	12,000	618	4,829
Cost of Sales	545,000	524,044	506,592
Non-Capital Furniture & Equipment	8,500	35,925	42,245
School Fund Expenses	1,510,000	1,406,327	1,596,154
Amortization of Tangible Capital Assets	10,064	10,064	2,707
Total School Generated Funds Expense	2,085,564	1,976,978	2,152,527

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Complementary Services Expense			
Administration Salaries & Benefits	5,426	-	-
Instructional (Teacher Contract) Salaries & Benefits	267,121	278,248	256,191
Program Support (Non-Teacher Contract) Salaries & Benefits	103,192	95,179	96,886
Instructional Aids	800	10,787	24,769
Supplies & Services	73,054	125,663	7,179
Communications	3,000	17,058	16,916
Travel	70,000	76,225	22,206
Professional Development (Non-Salary Costs)	5,668	689	1,711
Student Related Expenses	-	91	1,274
Contracted Transportation & Allowances	-	39,763	36,513
Amortization of Tangible Capital Assets	1,360	1,767	691
Total Complementary Services Expense	529,621	645,470	464,336
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	240,310	185,590	233,230
Instructional Aids	1,130	-	-
Supplies & Services	5,040	65,741	1,440
Non-Capital Furniture & Equipment	-	525	767
Communications	1,500	1,827	2,167
Travel	30,030	13,254	20,000
Professional Development (Non-Salary Costs)	3,000	1,095	3,816
Student Related Expenses	1,174	-	-
Total External Services Expense	282,184	268,032	261,420
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	102,400	15,147	3,074
Interest on Other Capital Loans and Long-Term Debt			
School Facilities	367,071	375,619	372,407
Other	59,818	53,203	71,779
Total Interest and Bank Charges	529,289	443,970	447,260
Contaminated Sites	-	-	620,000
Loss on Disposal of Tangible Capital Assets	-	28,930	-
Provision for Uncollectable Taxes	-	280,019	(43,571)
Total Other Expense	529,289	752,919	1,023,689
TOTAL EXPENSES FOR THE YEAR	88,862,868	89,765,295	88,601,161

Chinook School Division No. 211

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2015**

	Land	Land Improvements	Buildings	Building Improvements	Buildings Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2015	2014
Tangible Capital Assets - at Cost:													
Opening Balance as of September 1	1,231,000	2,007,807	103,304,878	740,711	8,986,525	14,533,400	1,161,406	9,244,474	5,146,727	1,445,012	7,593,027	155,394,967	132,822,405
Additions/Purchases	-	162,223	-	-	-	1,258,325	103,676	306,183	256,500	7,127	7,277,118	9,371,152	24,944,735
Disposals	-	-	-	-	-	(1,208,437)	(15,000)	-	-	-	(114,050)	(1,337,487)	(2,372,173)
Transfers to (from)	-	497,364	5,766,520	1,244,594	-	-	-	-	-	-	(7,508,477)	-	-
Closing Balance as of August 31	1,231,000	2,667,394	109,071,398	1,985,305	8,986,525	14,583,289	1,250,082	9,550,657	5,403,227	1,452,139	7,247,617	163,428,632	155,394,967
Tangible Capital Assets - Amortization:													
Opening Balance as of September 1	-	971,554	38,007,146	37,036	2,551,571	8,400,029	937,042	6,202,766	3,908,290	1,324,952	-	62,340,386	59,061,776
Amortization of the Period	-	100,348	2,128,121	99,265	405,503	970,769	111,509	608,670	503,565	68,516	-	4,996,266	4,958,307
Disposals	-	-	-	-	-	(1,156,046)	(15,000)	-	-	-	-	(1,171,046)	(1,679,697)
Closing Balance as of August 31	N/A	1,071,902	40,135,267	136,301	2,957,074	8,214,753	1,033,551	6,811,436	4,411,855	1,393,468	N/A	66,165,606	62,340,386
Net Book Value:													
Opening Balance as of September 1	1,231,000	1,036,253	65,297,732	703,675	6,434,954	6,133,371	224,364	3,041,708	1,238,437	120,060	7,593,027	93,054,581	73,760,629
Closing Balance as of August 31	1,231,000	1,595,492	68,936,131	1,849,004	6,029,451	6,368,536	216,531	2,739,221	991,372	58,672	7,247,617	97,263,026	93,054,581
Change in Net Book Value	-	559,239	3,638,399	1,145,329	(405,503)	235,165	(7,833)	(302,487)	(247,065)	(61,389)	(345,410)	4,208,445	19,293,952
Disposals:													
Historical Cost	-	-	-	-	-	1,208,437	15,000	-	-	-	114,050	1,337,487	2,372,173
Accumulated Amortization	-	-	-	-	-	1,156,046	15,000	-	-	-	-	1,171,046	1,679,697
Net Cost	-	-	-	-	-	52,391	-	-	-	-	114,050	166,441	692,476
Price of Sale	(883)	-	(313)	-	-	23,894	763	-	-	-	114,050	137,511	891,738
Gain (Loss) on Disposal	(883)	-	(313)	-	-	(28,498)	763	-	-	-	-	(28,930)	199,262

Notes:

- (1): The school division has to include all purchases of the period. Any reclassification should be included as a Transfer.
- (2): The school division has to disclose all sales of physical assets during the period. In addition, the school division has to disclose the information listed below the schedule.
- (3): This information has to be used when the school division has reclassification from work in progress or from different classes of assets. In either case the school division should provide information about these. .reclassifications.
- (4): This information has to match with the amortization expense shown in the Statement of Financial Activities and Fund Balances.
- (5): This information has to match with the gain or loss shown in the Statement of Financial Activities and Fund Balances.
- (6): For disclosure purposes, the school division is required to disclose the net book value of the assets that have been pledged as security for debt, if there is any.

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2015

	2015	2014
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	4,996,266	4,958,307
Net (Gain) Loss on Disposal of Tangible Capital Assets	28,930	(199,262)
Total Non-Cash Items Included in Surplus	5,025,196	4,759,045

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2015

	2015	2014
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	4,346,560	(2,783,505)
Increase (Decrease) In Accounts Payable and Accrued Liabilities	(1,988,350)	1,565,831
Increase (Decrease) in Liability for Employee Future Benefits	(35,000)	162,900
Increase (Decrease) in Deferred Revenue	514,017	(722,970)
Increase in Inventory of Supplies for Consumption	(66,880)	(55,227)
Decrease (Increase) in Prepaid Expenses	(54,695)	306,252
Total Net Change in Non-Cash Operating Activities	2,715,652	(1,526,719)

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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 funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) 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 17 of the financial statements.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

d) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,595,800 (2014 - \$1,630,800) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$40,013,952 (2014 - \$40,080,413) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$1,034,049 (2014 - \$754,030) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$620,000 (2014 - \$620,000) because actual remediation costs may differ from valuation estimates.
- useful lives of capital assets and related accumulated amortization of \$66,165,606 (2014 - \$62,340,386) 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.

e) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to 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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
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Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

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

f) Financial Assets

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

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

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

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

Portfolio Investments consist of Co-op and Credit Union equity and GIC's with a term longer than one year. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (e).

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

g) Non-Financial Assets

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	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.

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums,

CHINOOK SCHOOL DIVISION NO. 211
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As at August 31, 2015

Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, software licenses and photocopier copy agreements.

h) Liabilities

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

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

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

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

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

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

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

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits

CHINOOK SCHOOL DIVISION NO. 211
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As at August 31, 2015

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

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

i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

j) Revenue Recognition

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

CHINOOK SCHOOL DIVISION NO. 211
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As at August 31, 2015

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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

k) Statement of Remeasurement Gains and Losses

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

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$23,000,000 that bears interest at prime less 1.0%. This line of credit is authorized by a borrowing resolution by the board of education and is secured by operating and capital grants for the current year as well as other revenue. This line of credit was approved by the Minister of Education on May 5, 2011. The balance drawn on the line of credit at August 31, 2015 was \$0 (August 31, 2014 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2015	2014
Portfolio investments in the cost and amortized cost category:	Cost	Cost
GICs	\$ 34,532	\$ 39,594
Co-op and Credit Union Equity	37,455	42,796
Total portfolio investments reported at cost and amortized cost	\$ 71,987	\$ 82,390

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 198,658	\$ 240,022	\$ -	\$ -	\$ 438,680	\$ 479,592
Administration	2,628,922	466,179	-	336,817	3,431,918	3,644,283
Instruction	53,606,591	6,112,148	-	725,692	60,444,431	59,524,922
Plant	3,822,200	4,743,434	-	2,623,093	11,188,727	10,605,703
Transportation	4,284,756	4,477,139	-	1,298,833	10,060,728	10,037,301
Tuition and Related Fees	-	557,412	-	-	557,412	407,388
School Generated Funds	-	1,966,914	-	10,064	1,976,978	2,152,527
Complementary Services	373,427	270,276	-	1,767	645,470	464,336
External Services	185,590	82,442	-	-	268,032	261,420
Other	-	308,949	443,970	-	752,919	1,023,689
TOTAL	\$ 65,100,144	\$ 19,224,915	\$ 443,970	\$ 4,996,266	\$ 89,765,295	\$ 88,601,161

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, 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. Morneau Shepell Ltd., a firm of consulting actuaries, performed an actuarial valuation and estimated the Liability for Employee Future Benefits as at August 31, 2015.

Details of the employee future benefits are as follows:

	2015	2014
	Aug. 31, 2015	(Aug. 31, 2014)
Actuarial valuation (extrapolation) date	Aug. 31, 2015	(Aug. 31, 2014)
Long-term assumptions used:		
Discount rate at end of period	2.50%	2.80%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.25%
Expected average remaining service life (years)	13	14
Liability for Employee Future Benefits	2015	2014
Accrued Benefit Obligation - beginning of year	\$ 1,787,100	\$ 1,497,400
Current period service cost	188,300	166,300
Interest cost	54,300	57,100
Benefit payments	(70,900)	(64,300)
Actuarial (gains) / losses	(88,700)	130,600
Plan amendments	(274,300)	-
Accrued Benefit Obligation - end of year	1,595,800	1,787,100
Unamortized Net Actuarial Losses	-	(156,300)
Liability for Employee Future Benefits	\$ 1,595,800	\$ 1,630,800

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

Expense for Employee Future Benefits	2015	2014
Current period service cost	\$ 188,300	\$ 166,300
Amortization of net actuarial loss	13,100	3,800
Plan amendments	(219,800)	-
Benefit cost	(18,400)	170,100
Interest cost	54,300	57,100
Total Employee Future Benefits Expense	\$ 35,900	\$ 227,200

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	620	29	649	618
Member contribution rate (percentage of salary)	9.1%/11.3%	6.05%/7.85%	6.05%/11.3%	6.05%/10.0%
Member contributions for the year	\$3,918,467	\$ 55,462	\$ 3,973,929	\$ 3,258,442

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	2015	2014
Number of active School Division members	700	700
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,356,821	\$ 1,382,119
School Division contributions for the year	\$ 1,356,821	\$ 1,381,480
Actuarial (extrapolation) valuation date	(Dec 31 2014)	Dec 31 2013
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

8. ACCOUNTS RECEIVABLE

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

	2015			2014		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 27,152,950	\$ 1,034,049	\$ 26,118,901	\$ 28,342,948	\$ 754,030	\$ 27,588,918
Capital Grant Receivable	688,312	-	688,312	2,696,215	-	2,696,215
Operating Grant Receivable	-	-	-	598,083	-	598,083
Receivable from First Nations	13,211	-	13,211	232,173	-	232,173
GST Receivable	220,537	-	220,537	357,847	-	357,847
Accrued Interest	328	-	328	559	-	559
Other	163,368	-	163,368	77,423	-	77,423
Total Accounts Receivable	\$ 28,238,707	\$ 1,034,049	\$ 27,204,658	\$ 32,305,248	\$ 754,030	\$ 31,551,218

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2015	2014
Accrued Salaries and Benefits	\$ 889,961	\$ 1,463,061
Supplier Payments	2,327,123	2,728,610
Liability for Contaminated Sites	620,000	620,000
Other :		
Capital Holdbacks	480,090	1,493,853
Total Accounts Payable and Accrued Liabilities	\$ 4,317,174	\$ 6,305,524

The school division recognized an estimated liability for contaminated sites of \$620,000 (2014 - \$620,000) for the remediation of Sidney Street School and Herbert Bus Garage 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 (2014 - \$0).

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2015	2014
Capital Loans:		
BMO fixed rate (4.95%), unsecured, maturing April 2017. Annual blended payments of \$454,673.	\$ 813,705	\$ 1,202,706
BMO accrued interest to August 31	13,731	26,201
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379	8,694,028	9,038,835
TD Bank accrued interest to August 31	12,791	15,071
TD Bank fixed rate (2.84%), unsecured, maturing December 2017. Monthly blended payments of \$18,061	488,793	688,473
TD Bank accrued interest to August 31	570	911
Innovation CU fixed rate (2.98%), secured by general security agreement and assignment of book debts, maturing March 2019. Monthly blended payments of \$6,158.	1,053,352	1,095,167
Innovation CU accrued interest to August 31	1,290	1,431
Innovation CU fixed rate (2.60%), secured by general security agreement and assignment of book debts, maturing December 2019. Monthly blended payments of \$3,129.	569,642	-
Total Long -Term Debt	\$ 11,647,902	\$ 12,068,795

Future principal repayments over the next 5 years are estimated as follows:

	Capital Loans	Total
2016	\$ 1,081,218	\$ 1,081,218
2017	1,057,445	1,057,445
2018	533,864	533,864
2019	477,919	477,919
2020	475,459	475,459
Thereafter	8,021,996	8,021,996
Total	\$ 11,647,902	\$ 11,647,902

Principal and interest payments on the long-term debt are as follows:

	Capital Loans	2015	2014
Principal	\$ 1,006,064	\$ 1,006,064	\$ 1,182,574
Interest	428,822	428,822	444,206
Total	\$ 1,434,886	\$ 1,434,886	\$ 1,626,780

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2014	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2015
Capital projects:				
Federal capital tuition	\$ 44,665	\$ 12,192	\$ -	\$ 56,857
Proceeds from sale of school buildings	638	-	638	-
Other deferred capital project revenue	950	-	950	-
Total capital projects deferred revenue	46,253	12,192	1,588	56,857
Other deferred revenue:				
Property Taxation	2,574,771	3,044,881	2,574,771	3,044,881
Chinook International Program	20,000	30,881	8,511	42,370
CAMPS - Fundraising	15,679	9,560	7,568	17,671
English as Additional Language Grant	2,070	-	-	2,070
Rentals	19	943	2	960
VTRA Funding	-	8,000	-	8,000
Total other deferred revenue	2,612,539	3,094,265	2,590,852	3,115,952
Total Deferred Revenue	\$ 2,658,792	\$ 3,106,457	\$ 2,592,440	\$ 3,172,809

12. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Prairie Learning Centre	Chinook International Program	Reading Hoshin	VTRA	2015	2014
Revenue:							
Operating Grants	\$ 326,184	\$ -	\$ -	\$ -	\$ 8,000	\$ 334,184	\$ 330,276
Fees and Other Revenue	-	39,240	89,610	310,606	10,400	449,856	153,290
Total Revenue	326,184	39,240	89,610	310,606	18,400	784,040	483,566
Expenses:							
Salaries & Benefits	305,567	67,860	-	-	-	373,427	353,077
Instructional Aids	1,269	-	9,518	-	-	10,787	24,768
Supplies and Services	-	22,500	11,617	9,952	7,845	51,913	2,100
Professional/Contracted Services	-	-	-	73,750	-	73,750	-
Communications	-	1,697	15,361	-	-	17,058	16,915
Travel	1,938	8,112	5,540	53,342	7,293	76,225	22,207
Professional Development (Non-Salary Costs)	689	-	-	-	-	689	1,712
Student Related Expenses	-	-	39,853	-	-	39,853	37,787
Contracted Transportation & Allowances	-	-	-	-	-	-	5,079
Amortization of Tangible Capital Assets	1,617	150	-	-	-	1,767	691
Total Expenses	311,080	100,319	81,889	137,044	15,138	645,470	464,336
(Deficiency) Excess of Revenue over Expenses	\$ 15,104	\$ (61,079)	\$ 7,721	\$ 173,562	\$ 3,263	\$ 138,572	\$ 19,230

Pre-Kindergarten Programs provides developmental programming within a school setting prior to the traditional kindergarten.

Other Programs include the Chinook International Program (CIP), Prairie Learning Centre and Reading Hoshin.

CIP provides opportunity for international students to access an educational experience in a Chinook school.

The Prairie Learning Centre offers learning opportunities for students through a formal partnership with Grasslands National Park.

The Reading Hoshin is a portion of the Ministry's strategic plan to develop and improve student reading levels.

Violence Threat Risk Assessment (VTRA) training is provided to ensure all school environments are safe and accepting places.

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13. 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 in 2015 and 2014:

Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	Regional Intersectoral Committee	Cognitive Disability Strategy	Cafeteria	2015	2014
Revenue:						
Operating Grants	\$ 76,896	\$ 75,000	\$ 52,207	\$ -	\$ 204,103	\$ 232,589
Fees and Other Revenue	-	-	-	8,894	8,894	10,117
Total Revenue	76,896	75,000	52,207	8,894	212,997	242,706
Expenses:						
Salaries & Benefits	82,191	60,420	42,979	-	185,591	233,229
Supplies and Services	240	59,619	5,882	525	66,265	2,207
Communications	1,827	-	-	-	1,827	2,167
Travel	1,018	8,708	3,528	-	13,254	20,000
Professional Development	-	1,095	-	-	1,095	3,816
Total Expenses	85,276	129,842	52,389	525	268,032	261,420
(Deficiency) Excess of Revenue over Expenses	\$ (8,380)	\$ (54,842)	\$ (182)	\$ 8,369	\$ (55,035)	\$ (18,714)

Cafeteria is located within the Swift Current Comprehensive High School.

Other programs include Family Advocacy Workers (FAW), Regional Intersectoral Committee (RIC), and Cognitive Disability Strategy.

The FAW program addresses issues encountered by vulnerable Saskatchewan Youth.

The Regional Intersectoral Committee helps build partnerships among government, non-government organizations, local interagency committees and community groups.

Cognitive Disability Strategy employs a consult who enhances the knowledge and skills of families and service providers in meeting needs of persons with cognitive disabilities.

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14. 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 and school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes (school generated funds, school based budget, future capital projects, professional development, board election and other programs). These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

	August 31 2014	Additions during the year	Reductions during the year	August 31 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 93,054,581	\$ 9,371,152	\$ (5,162,707)	\$ 97,263,026
Less: Debt owing on Tangible Capital Assets	12,068,795	585,171	(1,006,064)	11,647,902
	80,985,786	8,785,981	(4,156,643)	85,615,124
PMR maintenance project allocations (1)	967,998	1,203,335	(1,331,590)	839,743
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	585,973	100,000	(585,973)	100,000
	585,973	100,000	(585,973)	100,000
Other:				
School generated funds	1,043,239	110,641	-	1,153,880
Professional Development	764,505	68,664	-	833,169
School budget carryovers	204,868	52,444	-	257,312
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	-	-	24,000
Additional Programs:				
EAL Assessment & Project Fund	10,000	-	(10,000)	-
Driver Training Program	4,604	-	(4,604)	-
Prairie Learning Center	47,125	7,189	-	54,314
Cognitive Disability Strategy	41,086	-	(182)	40,904
Family Advocacy Project	50,400	-	(8,380)	42,020
Regional Intersectoral Committees	54,842	-	(54,842)	-
	2,246,390	238,938	(78,008)	2,407,319
Unrestricted Surplus	21,763,058	-	(3,983,083)	17,779,975
Total Accumulated Surplus	\$ 106,549,205	\$ 10,328,254	\$ 10,135,296	\$ 106,742,162

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- (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.

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

School Generated funds – Public funds that have been generated at the schools and used to enhance the development of education programs and to support school initiatives and activities.

Professional Development – As per the current LINC agreement, 1.5% of teacher salaries excluding allowances are budgeted for professional development each year. Any unused funds are reflected as restricted surplus.

School Budget carryovers – reflects that balance of yearly budget carryover from allocated budget for decentralized expenditures.

Frontier Playground – reflects funds that have been generated for a new playground for Frontier School.

Board Election – reflects funds that are restricted for future board election expenditures.

Additional Programs – reflects funds that have been generated for the particular program. Unspent funds at the end of the fiscal year are designated for those programs.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 23, 2014 and the Minister of Education on August 12, 2014.

16. RELATED PARTIES

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

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Related Party Transactions

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

	2015	2014
Revenues:		
Ministry of Education	\$ 46,160,560	\$ 53,197,471
Workers' Compensation Board (Saskatchewan)	118,011	19,334
Ministry of Social Services	52,205	56,454
Sask Energy	2,585	5,000
Saskatchewan Government Insurance	279,966	256,420
Saskatchewan Power Corporation	6,000	-
	\$ 46,619,327	\$ 53,534,679
Expenses:		
Minister of Finance	\$ 18,298	\$ -
Cypress Health Region	100	-
Great Plains College	341,242	232,347
Information Services Corporation	53	1,533
Saskatchewan School Divisions	434,491	93,102
SaskEnergy Incorporated	510,699	616,122
Workers' Compensation Board (Saskatchewan)	187,144	189,571
Saskatchewan Power Corporation	593,429	579,261
Saskatchewan Telecommunications Holding Corporation	241,619	235,304
Saskatchewan Government Insurance	179,833	160,930
	\$ 2,506,908	\$ 2,108,170
Accounts Receivable:		
Saskatchewan Government Insurance	\$ 5,330	\$ -
Saskatchewan School Divisions	16,930	2,917
Ministry of Education	694,194	3,294,298
	\$ 716,454	\$ 3,297,214
Prepaid Expenses:		
Saskatchewan Telecommunications Holding Corporation	\$ 119	\$ -
Saskatchewan Workers Compensation Board	64,310	56,445
	\$ 64,429	\$ 56,445
Accounts Payable and Accrued Liabilities:		
Ministry of Education	\$ 8,000	\$ -
SaskEnergy Incorporated	4,473	10,522
Saskatchewan Power Corporation	41,514	38,366
Saskatchewan School Divisions	138,484	-
Saskatchewan Telecommunications Holding Corporation	15,954	14,647
	\$ 208,424	\$ 63,535

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

A portion of the operating grant revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

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On March 26, 2013 a Co-Ownership agreement was signed with the Ministry of Education to develop and construct a jointly owned school. At August 31, 2015, total costs incurred to date on this project were \$24,145,158. During the year payments of \$1,976,718 (2014 - \$7,064,813) were received from the Ministry and reported as capital grant income. All transactions associated with this project have been reported on normal trade terms.

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

17. TRUSTS

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

Information about these trusts is as follows:

	Scholarships	
	2015	2014
Cash and short-term investments	\$ 315,213	\$ 300,029
Total Assets	\$ 315,213	\$ 300,029
Revenues		
Contributions and donations	\$ 18,816	\$ -
Interest on investments	7,577	12,128
	26,393	12,128
Expenses		
Recipient and DSLP Payouts	11,209	17,867
	11,209	17,867
Excess (Deficit) of Revenues over Expenses	15,184	(5,739)
Trust Fund Balance, Beginning of Year	300,029	305,768
Trust Fund Balance, End of Year	\$ 315,213	\$ 300,029

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18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for Maverick School for \$1,458,565 over 1 year

Operating lease obligations of the school division are as follows:

	Operating Leases		
	School Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2016	\$ 117,125	\$ 274,207	\$ 391,332
2017	9,000	-	9,000
2018	9,000	-	9,000
2019	9,000	-	9,000
2020	9,000	-	9,000
Total Lease Obligations	\$ 153,125	\$ 274,207	\$ 427,332

19. COMPARATIVE INFORMATION

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

20. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into a finance agreement for \$2,500,000 to help fund capital projects.

21. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close

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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, 2015 was:

August 31, 2015					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 688,312	\$ -	\$ -	\$ -	\$ 688,312
Other Receivables	176,908	100,744	2,343	2,865	70,956
Net Receivables	865,220	100,744	2,343	2,865	759,268

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, continually monitoring budget practices and cash flows. The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2015			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,317,174	\$ -	\$ -	\$ -
Long-term debt	343,316	737,902	2,544,687	8,021,997
Total	\$ 4,660,490	\$ 737,902	\$ 2,544,687	\$ 8,021,997

Long term debt repayments of \$10,023,618 included in the above amounts are repayments on unsecured debt.

ii) 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 \$23,000,000 with interest payable monthly at a rate of prime less 1.00%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2015.

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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.