



Chinook School Division #211

2016-17 Annual Report

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Letter of Transmittal



Honourable Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

A handwritten signature in black ink that reads "Shane P. Andrus". The signature is written in a cursive, flowing style.

Dr. Shane Andrus, Chairperson

Introduction

This annual report presents an overview of the Chinook School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017.

This report provides a snapshot of Chinook School Division, its governance structures, students, staff, programs and facilities.

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

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



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

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

Division Philosophical Foundation

Mission Statement

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

Vision Statement

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

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.

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 63 schools of the division.

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

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

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

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

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

Student Support Services:

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

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

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

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, 2017.

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

The current Board of Education was elected on October 26, 2016 and will serve a four-year term. Board of Education members at August 31, 2017 are:

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

School Community Councils

Thirty School Community Councils (SCCs) represent 29 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, 2015*. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interest demonstrated at the school level. Students from the only First Nations within Chinook's boundaries attend two different division schools in Maple Creek. First Nations were represented on each of these two SCCs. New Canadians were also represented on many SCCs within Chinook School Division in 2016-17.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2016-17 Chinook School Division:

- conducted a new member and chairs orientation workshop in 2016-17;
- facilitated two Board-SCC Forums (November and March) to provide opportunities for learning, consultation, engagement, and celebration of our SCCs' support and assistance in our learning agenda;

- sponsored a number of SCC members to attend the National Congress on Rural Education; and,
- posted an orientation package on the 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, with a total of \$43,500 provided by the Board in 2016-17 for SCC operational grants. SCCs use this funding in a variety of ways, including supporting meeting expenses, sponsoring a survey of school parents to gain input to school level actions, or supporting guest speakers at school-level events for parents/caregivers.

The Regulations require SCCs to work with school staff to develop an annual School Level Plan that is aligned with the School Division’s Strategic Plan and to recommend that plan to the Board of Education. In 2016-17, all 29 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 during 2016-17 included:

- 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.

School Division in the Community

Community Involvement

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

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

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

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

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

In Hazlet, the Chinook International Program partners each year 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 Chinook School Division have partnered with local businesses in 2016-17. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing/work experience opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases, the business may also sponsor school events.

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

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

2016-17 was the third year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Reading, Writing, Math at Grade Level and Unified Student Information System Business Case

OUTCOME:

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

PRIORITY:

Develop a business case to explore the feasibility of a provincial Unified Student Information System.

School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority

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

Priority: By June 2017, Saskatchewan Reads will be implemented.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority

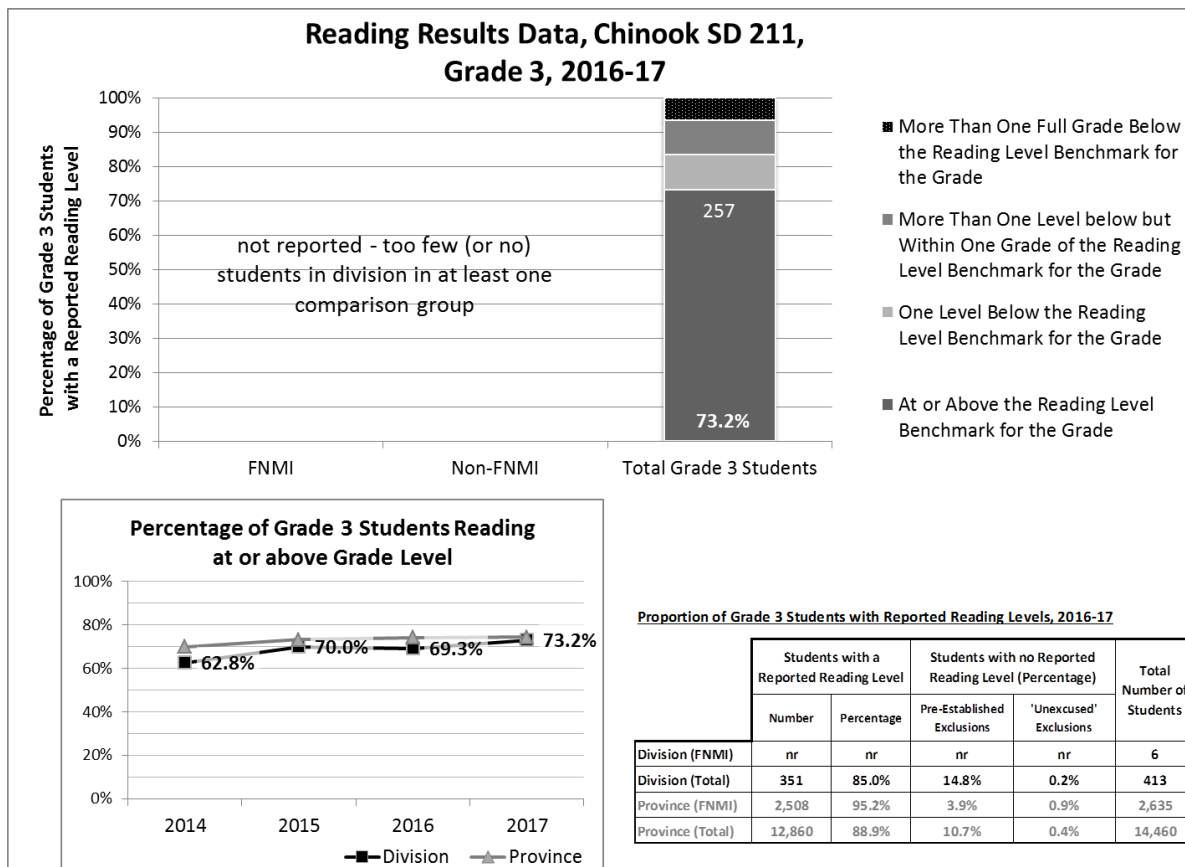
1. A plan was developed and deployed to support Saskatchewan Reads for Administrators and its connection to Chinook’s Balanced Literacy Model. Professional Development for Administrators was built into monthly meetings throughout the year.
2. A Chinook team was created to support the Provincial team in the development and implementation of Writing Benchmarks for grades 3, 6 and 9.
3. A plan was developed for the 2017-18 school year to assist teachers in understanding the writing rubric and the procedures for data collection and entry for the Spring of 2018.
4. Student Services Teachers in each school were trained to implement and support Tier 3 Reading Interventions for struggling readers in grades K-2.
5. Division professional development sessions were provided to rejuvenate instructional strategies in reading for teachers in grades K-8.
6. Professional development was provided that integrated Saskatchewan Reads and follow up coaching to all new teachers to ELA K- 6

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading at or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance.

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



Notes: Reading 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 as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2017

Analysis of results

The data indicating the percentage of students reading at or above grade level in grades 1-3 has increased since 2014. The grade 1 student data shows a significant increase of 11.4 percentage points. The grade 2 student data shows a slight increase of 1.7 percentage points. The grade 3 student data shows a significant increase of 10.4 percentage points as shown in the display above (62.8% to 73.2%). This equates to about 40 more Grade 3 students reading at or above grade level in 2016-17. Our grade three reading result of 73.2% for 2016-17 was slightly below the provincial average of 74.4%. In 2016-17 we reduced the percentage gap of Grade 3 students reading at grade level or above between our division and the provincial results from 5.1% to 1.2%. Chinook's grade 2 results did not show as much growth as the results for grade 1 and 3 students, but were above the provincial average for grade 2. We will continue to implement our grade 1 and 2 interventions in reading for the 2017-18 school year.

Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

OUTCOME:

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

PRIORITY:

In partnership with First Nations and Métis stakeholders, implement the Following Their Voices Initiative

<p>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<ul style="list-style-type: none"> • By 2020, the Chinook three-year Graduation Rate will be 90%. • By June 2020, 90% of students will be meeting or exceeding expectations on the Chinook Division Math Assessment. • By June 2020, 90% of students will be meeting or exceeding Chinook expectations in reading, writing and math.
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<ol style="list-style-type: none"> 1. FNMI Liaison worker was located at our Maple Creek schools to support First Nations students from the nearby Nakaneet First Nations Band. 2. The Elders in the Classroom program was effective, with Elders supporting schools throughout Chinook School Division. 3. The Data Dashboard was used to track First Nation assessment, graduation and attendance results.

Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	Chinook	Province	Chinook	Province	Chinook
English Language Arts A 10 (Eng & Fr equiv)	73.3	75.5	76.4	76.0	61.0	59.3
English Language Arts B 10 (Eng & Fr equiv)	73.0	72.8	76.0	73.4	61.0	53.8
Science 10 (Eng & Fr equiv)	72.3	73.3	75.6	73.6	59.5	60.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	76.1	76.2	76.6	61.5	nr
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	73.9	74.9	74.5	61.9	53.8
English Language Arts 20 (Eng & Fr equiv)	74.7	76.5	76.7	76.7	64.9	nr
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	73.0	70.2	73.1	61.4	nr
Math: Foundations 20 (Eng & Fr equiv)	73.8	77.4	75.6	77.6	63.7	nr

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

Source: Ministry of Education, 2017

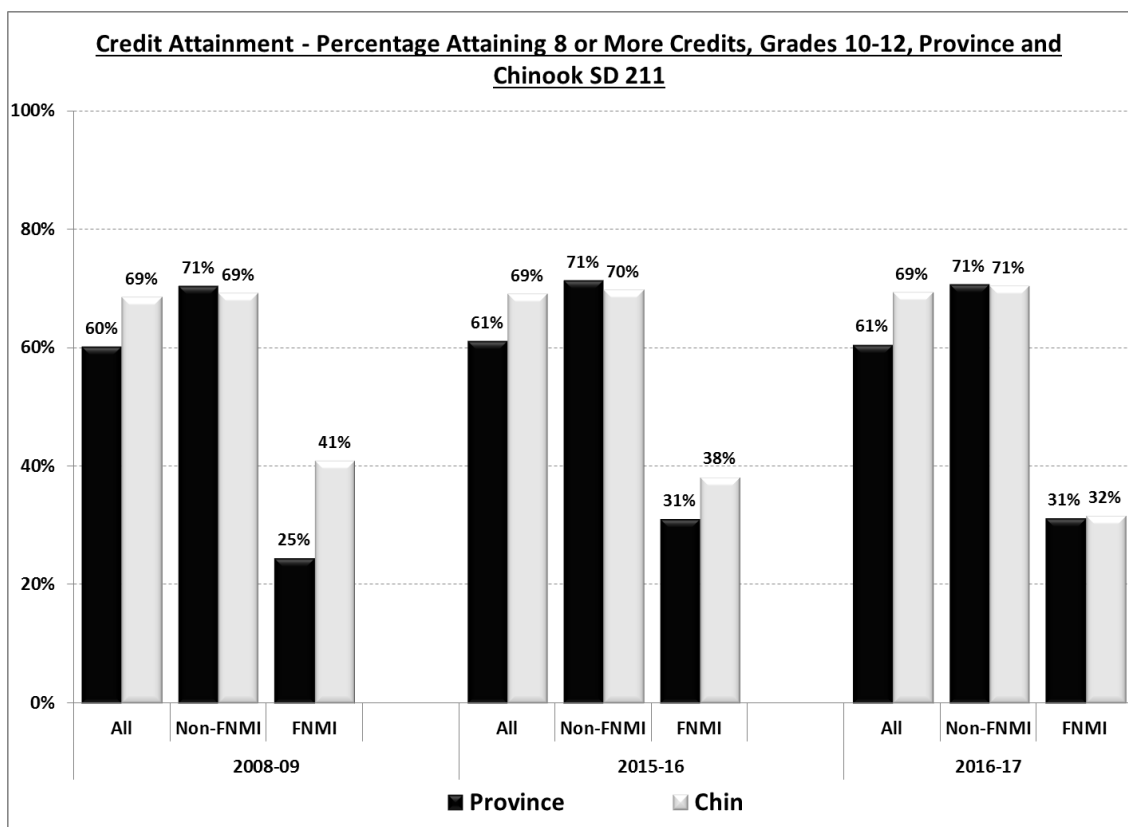
Analysis of results

Chinook School Division's average final marks in the selected secondary-level courses continue year after year to have favorable results in comparison to the province. In the 2016-17 year, Chinook was above the province in 7 of the 8 courses. English B10 is a course that may require further monitoring to determine if the lower average is a trend. Comparisons in results for FNMI and non-FNMI students are limited to 4 of the 8 courses due to the small FNMI student population. The results that are available do show a disparity in results between these two subpopulations.

Credit Attainment

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

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



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

Source: Ministry of Education, 2017

Analysis of results

Chinook students attaining 8 or more credits in grades 10-12 was again just below 70% for the third year in 2016-17. This is significantly higher than the provincial rate of just over 60% again in 2016-17. Over the past 3 school years, the data indicates that the FNMI results have been decreasing from just under 40% to just over 30%. These results will be monitored as they tend to fluctuate each year due to the small FNMI subpopulation (41 students in 2016-17).

Graduation Rates

Outcome:

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

Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

School Division goals aligned with the Graduation Rates outcome and priority

Outcome: Chinook's "on-time" graduation rate will be 90% by 2020.
 Short Term Target: Chinook's "on-time" graduation rate will be 88% by June 2018.
 Priority: June 2018, strategies and structures will be researched and practiced to engage the 21st Century Learner.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

1. The development of consistent student attendance data collection by each school so results could be tracked for students in grades 10, 11, and 12.
2. School student attendance – schools developed plans to acknowledge exemplary attendance (attending over 95% of the time) and developed school and individual plans to intervene in chronic student absenteeism.
3. Development of a data set that provided schools with individual student's information to support "on track to graduate" credit monitoring in the months of February and September.
4. SK Careers portal was implemented in all schools in Chinook from Grades 9-12. SK Careers programming was infused into ELA 10 and accompanying learning activities referencing specific outcomes and assessments were created for teachers.
5. Development and communication of a credit recovery and dual credit process to aide in credit attainment/engagement to both administrators and teachers.
6. Formation of a Committee to research best practice in engaging the 21st Century Learner.

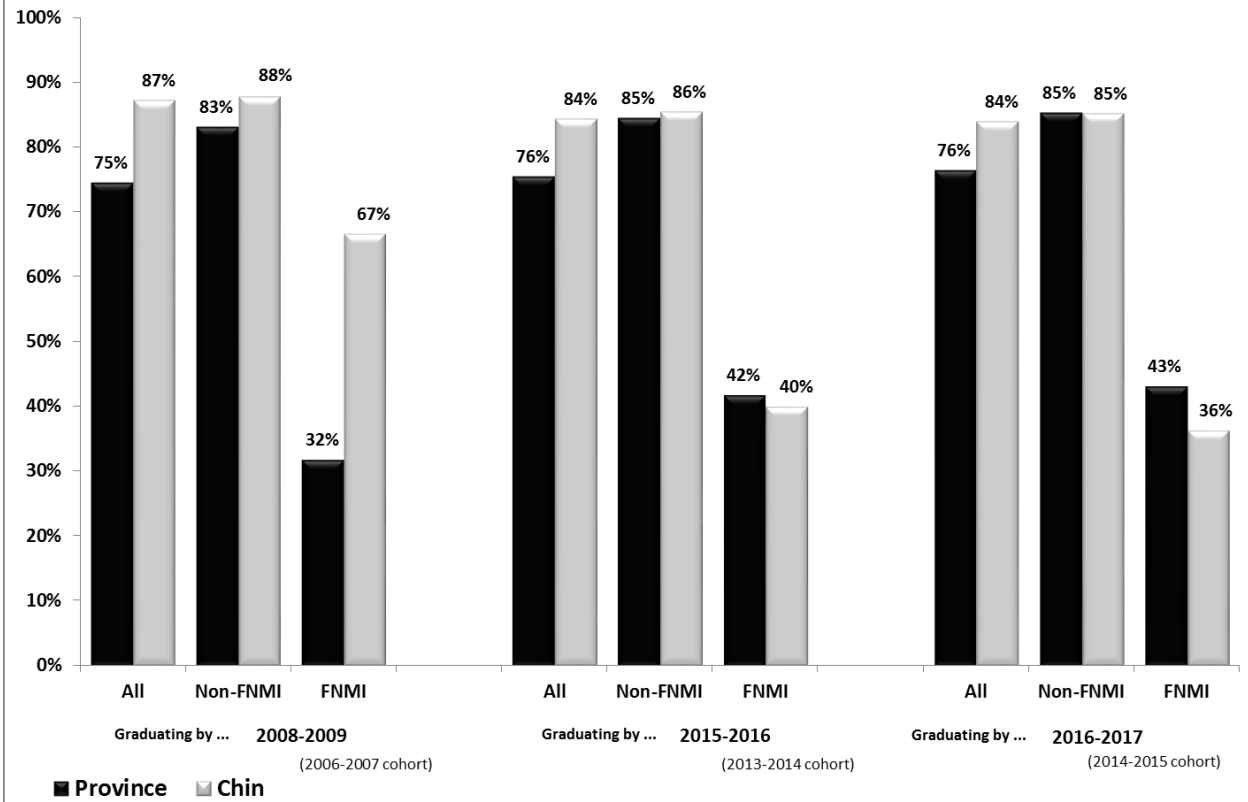
Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

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

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

On-time Graduation Rates, Province and Chinook
 (Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
 Source: Ministry of Education, 2017

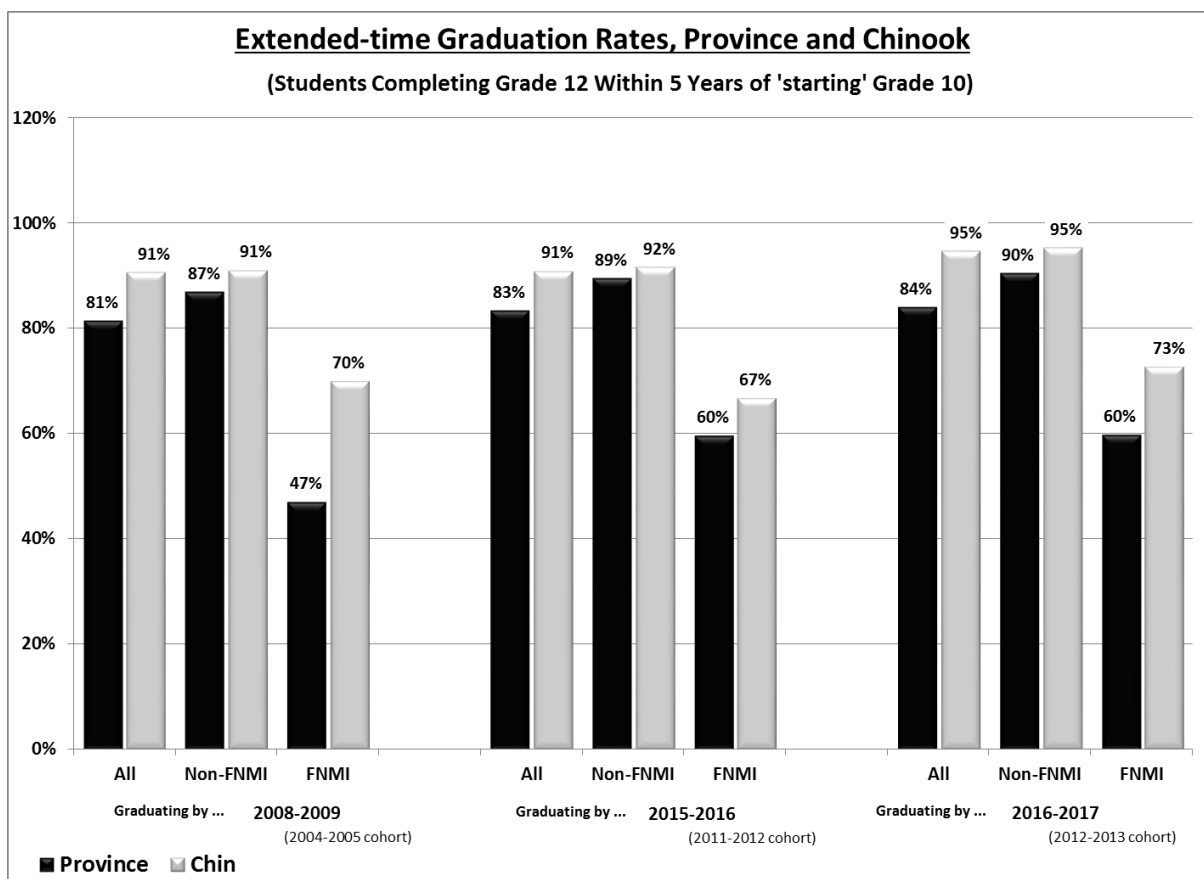
Analysis of results

In 2016-17, Chinook's "on time" graduation rate of 84% continued to be significantly higher than the province at 76%. Chinook's FNMI results shifted slightly from 40% to 36%. FNMI results often fluctuate from year to year due to the size of the cohort in Chinook (11 in latest cohort). Continued focus in this area is required to reach the June 2018 target of 88%. A student engagement initiative will be started in the 2017-18 school year to improve student interest and motivation.

Grade 12 Graduation Rate: Extended-Time

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

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

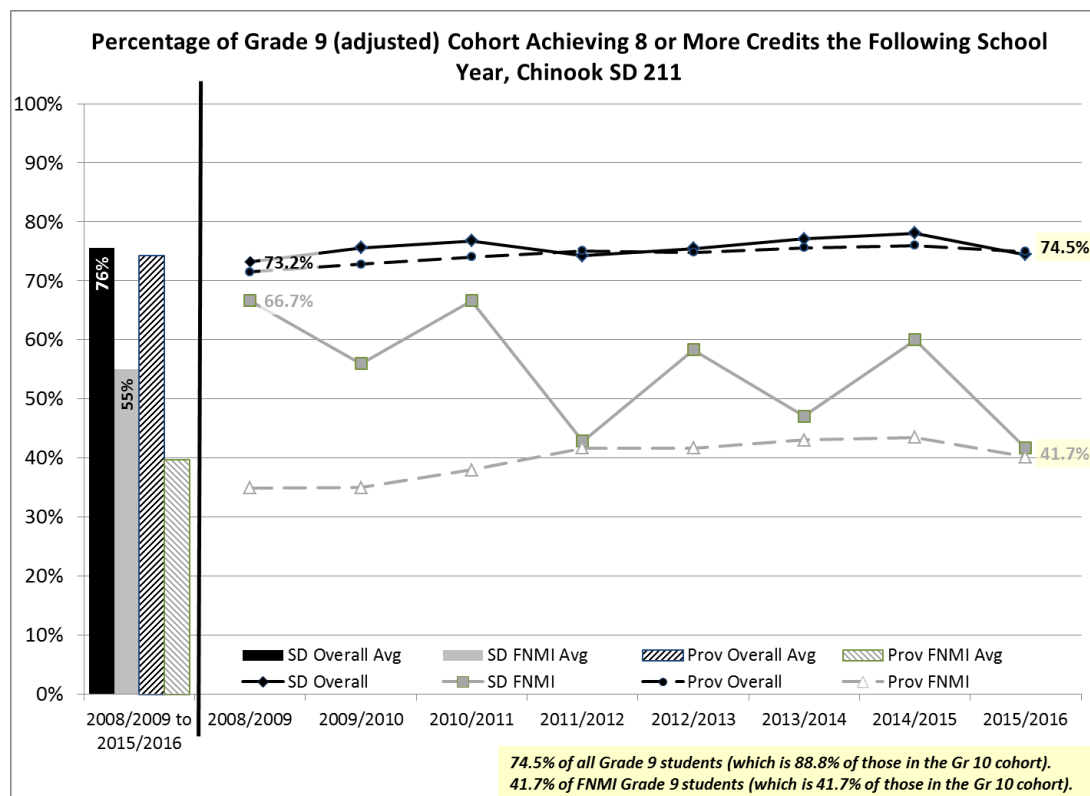
Analysis of results

Chinook School Division's "extended-time" graduation rate is 95% overall, with the rate for FNMI students at 73%. Both results are 5-year highs for the division, and exceed the provincial results in 2016-17 by over 10 percentage points. Further research and discussion about these results will help us understand what impacted this rise in the "extended time" graduation rate.

Grade 9 to 10 Transition

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

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



Notes: 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 as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

Analysis of results

Chinook School Division's 2015-16 grade 9 cohort achieving 8 or more credits in grade 10 in 2016-17 was at 74.5% (equal to the provincial rate for this year). Of the Grade 10 cohort (the basis of the grad rate measure for 2019), 88.8% had achieved 8 or more credits. While there is considerable variation year to year for FNMI students in the division due to a small population (12 in the most recent cohort), on average over the last 8 years (displayed on left), 59% have achieved 8 or more credits on this measure compared to 40% provincially. Upon

further review of student transitions from grade 9 to 10, it was identified that 63 students of the most recent cohort were students from Hutterian schools. Students from Hutterian schools are included in credit attainment measures if enrolled in high school at Sept 30 but are unlikely to attain 8 or more credits per year. With this adjustment, the correspondence between credit attainment results and the Chinook average “on-time” graduation rate becomes more evident.

Sector-Wide Efficiencies

Outcome:

By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

<p>School division goals aligned with the Sector-Wide Efficiencies outcome</p>	<p>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.</p>
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome</p>	<ol style="list-style-type: none"> 1. Streamlined the student transportation service delivery model through right sizing rural bus fleet. 2. Reviewed absences of instructional staff and identified efficiencies in professional development and sick leave. 3. Identified efficiencies to repurpose funds for emergent needs.

Early Years

Outcome:

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

School division goals aligned with the Early Years outcome

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).

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

1. Created an Early Years Team.
2. Provided support and coaching in response to the EYE data.
3. Collaborated with specialists (Occupational Therapists, Speech Language Pathologists, Educational Psychologists) in developing supports for all domains of the EYE.
4. Created a support document that included a variety of resources and suggestions of interventions to support the domains of the EYE.
5. Created and provided professional development around supporting vulnerable learners.

Measures for Early Years

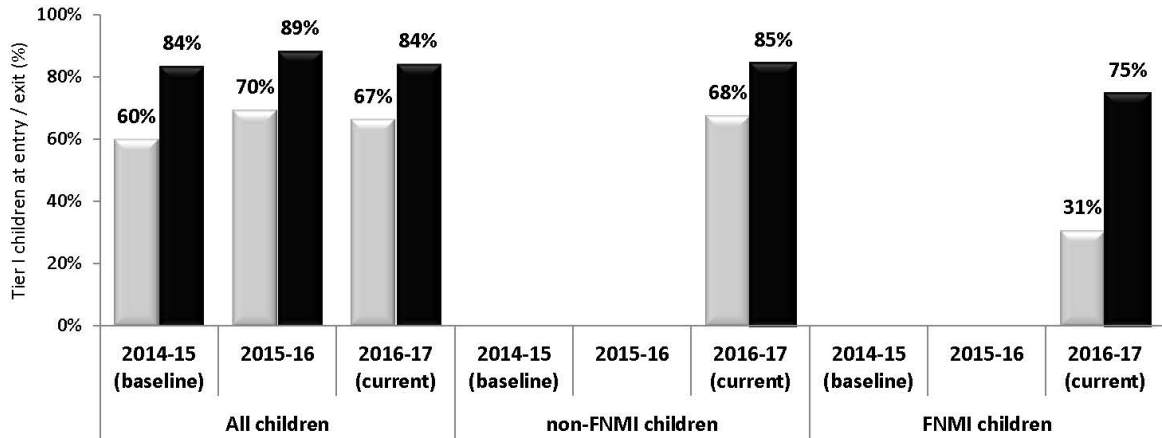
Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify 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. 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 after children have experienced failure before responding.

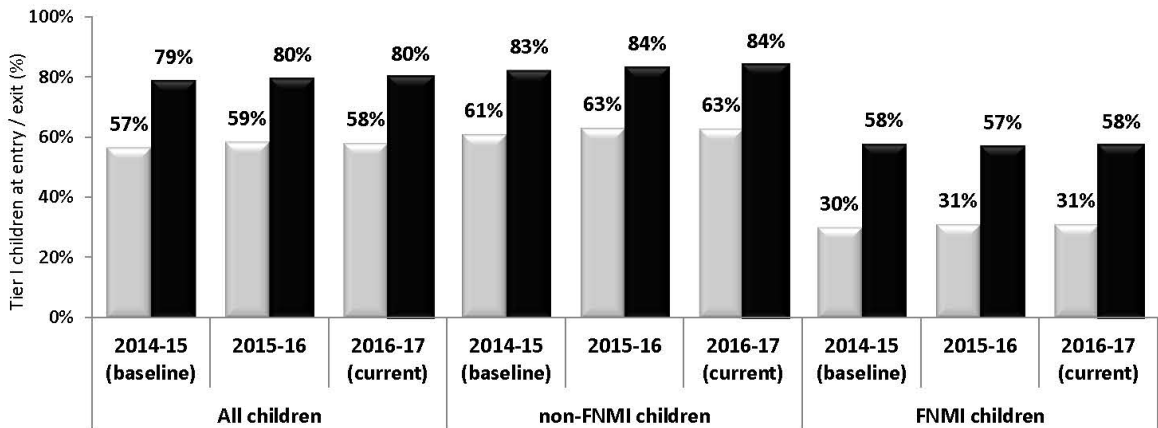
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

**Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation –
Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline),
2015-16, and 2016-17 (current)**

Chinook SD¹



Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

¹ 2014-15 & 2015-16 results for self-declared First Nations, Métis & Inuit (FNMI) children & non-declared (non-FNMI) children are not shown for Chinook - too few (or no) children in at least one comparison group.

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

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2017

Analysis of results

The Chinook School Division EYE chart displays the Kindergarten cohort from 2016-17 entry and exit data. 67% of Chinook Kindergarten Students were at the Tier 1 Level at the start of the school year. At the end of the year results, this number rose to 84%. This number is down from 89% from the previous year, but is 4 percentage points higher than the provincial average. We noticed a significant increase in our FNMI results from November 2016 at 31% of the students to May 2017 at 75% of the students reaching the Tier 1 Level.

Our Division Early Years Outcome goal is to reach 90% in the Tier 1 Level of the cognitive and language and communication domain by 2020. In November 2016, 63% of our Kindergarten Students were at the appropriate development level of the Cognitive Domain and in May of 2017, 91% of the Kindergarten students were at the appropriate developmental level. In the Language and Communication Domain, 88.7% of our Kindergarten students were at the appropriate developmental level in November 2016 and 92% were at the appropriate developmental level in May 2017. We are continuing to develop and provide resources to Kindergarten teachers to develop student's skills and behaviours in these domains.

School Division Local Priority Area Engaging the 21st Century Learner	
School division goals aligned with local priority area	By June 2018, strategies and structures will be researched and practiced to engage the 21st Century Learner.
School division actions taken during the 2016-17 school year to support local priority area	<ol style="list-style-type: none"> 1. Defined Engagement 2. Developed Guiding principles 3. Developed a common framework through research and practice. 4. Piloted ideas and gather data around effectiveness. 5. Developed a PD Plan for the High School Teachers PD Day on March 2017 6. Established metrics for baseline data collection from students regarding their high school experience. 7. Developed a Student Engagement in the High School Implementation Plan for 2017-18.
Local Measures for Engaging the 21st Century Learner Priority	
Baseline results will be collected in the 2017-18 school year.	
Analysis of results	
Results of the Chinook Engaging the 21 st Century Learner priority will be collected in the 2017-18 school year. This year consisted of committee work engaged in researching best practice and developing metrics and professional development plans for 2017-18.	

Demographics

Students

Grade			
	2014-15	2015-16	2016-17
Kindergarten	434	404	432
1	409	450	430
2	450	399	445
3	414	440	413
4	436	406	448
5	465	436	415
6	430	460	439
7	433	426	470
8	457	439	445
9	493	516	497
10	524	486	520
11	467	476	469
12	526	497	516
Total	5,938	5,835	5,939

PreK	73	75	63
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30th each year (not FTEs).

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	27	23	29
	4 to 6	29	27	26
	7 to 9	38	28	35
	10 to 12	43	34	41
	Total	137	112	131
French Immersion	K to 3	124	138	153
	4 to 6	63	65	70
	7 to 9	47	51	56
	10 to 12	32	32	36
	Total	266	286	315
English as an Additional Language	1 to 3	193	181	163
	4 to 6	187	193	188
	7 to 9	202	202	197
	10 to 12	82	94	80
	Total	664	670	628

Notes:

1. The table above identifies the actual number of students enrolled in grade-level groupings as of September 30th each year.
2. Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
3. Enrolments includes all residency types, all ages, home based and home bound students, with the exception of EAL enrolments which exclude non-Saskatchewan residents, students 22 years and older, and home based students.
4. PreK enrolments are the 3- and 4-year-old enrolments on the SDS which includes those children who occupy the Ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
5. A student's FNMI identity is established through self-identification.

Source: Ministry of Education, 2016

Staff

Job Category	FTEs
Classroom teachers	377.1
Principals, vice-principals	35.9
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	234.8
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	28.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	67.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	126.3
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	5.5
Total Full-Time Equivalent (FTE) Staff	876.2

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

The senior management team is defined as the Director of Education and those who report directly to her/him.

Kyle McIntyre	Director of Education (Acting)
Rod Quintin	Chief Financial Officer
Joanne Booth	Communications Coordinator
Jackie Wiebe	Executive Assistant/Office Manager
Mark Benesh	Superintendent of Schools
Dan Kerslake	Superintendent of Schools
Jan Pogorzelec	Superintendent of Schools
Rod Siemens	Superintendent of Human Resources
Bob Vavra	Superintendent of Learning
Rob Geiger	Manager of Information Systems

School Division Infrastructure and Transportation

School List

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

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

Infrastructure Projects

School	Project	Details	2016-17 Cost
École Centennial	4 Classroom Addition	Add 4 Classrooms to the North Wing	\$1,046,852.00*
SCCHS	Roof Replacement	Replace roof over science wing and clad lower wall over student lounge area	\$659,252.00*
MCCS	Courtyard Drainage	Remove pavers, rework elevations and install pavers and artificial grass	\$104,346.00
Herbert	Boiler Room Flood	Replace Main Electrical Gear and Boilers, motors through insurance	\$726.00
Total			\$1,811,176.00

**Part of cost of project was paid during 2015/2016*

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 171 buses of various sizes. In addition, the School Division has contracted transportation services in the Leader area and within the city of Swift Current.

Transportation Statistics	
Number of students transported daily**	3,349
In-town students transported (included in above)	1,294
Transportation routes	149
Number of buses owned	171
Kilometres travelled daily	25,510
Average age of bus (route only)	4
Capacity utilized on buses	64.3 %
Average one way ride time	N/A
Longest one-way ride time	90
Cost per student per year	\$ 3,153
Cost per kilometre travelled	\$2.25

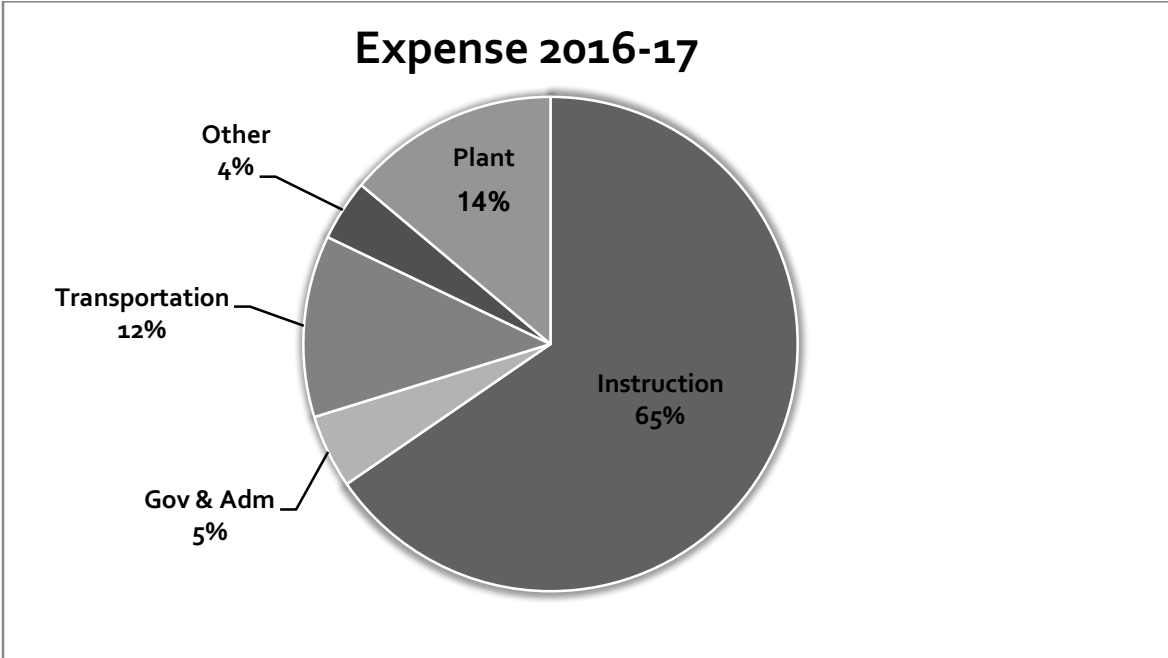
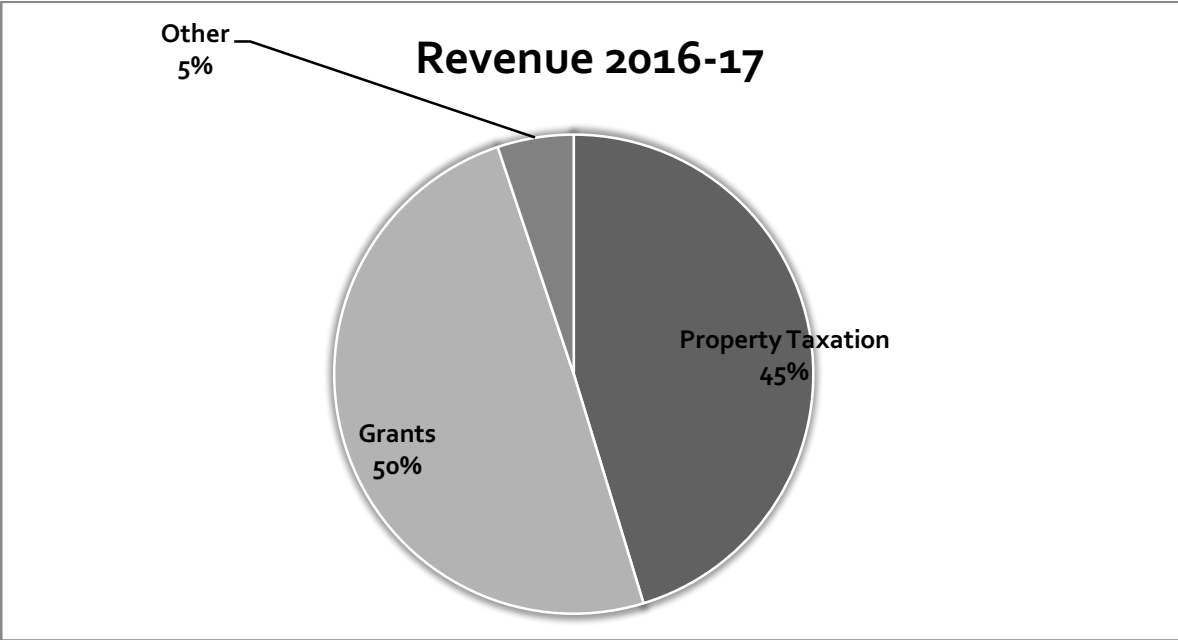
*Data Not Available.

**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



Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	39,918,660	39,747,230	40,654,769	(171,430)	0%	
Grants	43,318,897	43,485,719	46,022,322	166,822	0%	
Tuition and Related Fees	825,861	898,260	474,989	72,399	9%	1
School Generated Funds	2,198,400	2,245,068	2,411,975	46,668	2%	
Complementary Services	469,420	448,763	463,227	(20,657)	-4%	
External Services	252,925	222,244	476,259	(30,681)	-12%	2
Other	536,430	698,630	594,341	162,200	30%	3
Total Revenues	87,520,593	87,745,914	91,097,882	225,321	0%	
EXPENSES						
Governance	502,300	504,170	500,162	1,870	0%	
Administration	3,906,057	3,763,347	3,803,647	(142,710)	-4%	
Instruction	60,869,728	58,031,807	58,742,620	(2,837,921)	-5%	
Plant	13,041,571	12,311,968	11,814,945	(729,603)	-6%	4
Transportation	11,130,658	10,550,543	10,284,450	(580,115)	-5%	5
Tuition and Related Fees	568,339	458,499	535,820	(109,840)	-19%	6
School Generated Funds	2,075,064	2,219,999	2,426,092	144,935	7%	7
Complementary Services	500,292	481,856	496,374	(18,436)	-4%	
External Services	131,483	163,720	294,460	32,237	25%	8
Other Expenses	518,442	225,687	876,169	(292,755)	-56%	9
Total Expenses	93,243,934	88,711,596	89,774,739	(4,532,338)	-5%	
Surplus (Deficit) for the Year	(5,723,341)	(965,682)	1,323,143			

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

Note	Explanation
1	Overbudget due to more tuition paying students enrolled than budgeted.
2	Underbudget due to discontinuation of Cognitive Disability Program.
3	Overbudget due to revenue received for secondment arrangement during the year that was not included in budget.
4	Underbudget due to lower Preventative Maintenance and Renewal costs than budgeted and lower utility costs.
5	Underbudget due to lower fuel costs and less extracurricular and special events travel than budgeted.
6	Underbudget due to lower number of division students being educated at Great Plains College than originally budgeted.
7	Overbudget due to additional student activities conducted by the schools.
8	Overbudget due to Reading Priority expenditures not included in budget.
9	Underbudget due to the change in provision for uncollectable tax.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Elaine*	1,824	1,530	-	310	-	66	3,730
Andrus, Shane (Vice Chair)	14,941	13,267	-	4,807	-	502	33,517
Applegren, Cassandra*	1,469	50	-	-	-	134	1,653
Armstrong, Shannon**	4,613	2,927	-	-	-	376	7,916
Beler, Randy* (Vice Chair)	3,362	127	-	-	-	184	3,673
Bridal, Allan**	6,320	1,064	-	250	-	550	8,184
Caswell, Larry (Chair)	13,589	7,982	-	5,574	-	1,171	28,316
Fairbrother, Rod*	1,205	1,070	-	-	-	84	2,359
Ford, Bernie (deceased 2016-12-26)	3,525	1,777	-	-	-	167	5,469
Hahn, Dianne**	8,947	2,177	-	3,751	-	418	15,293
Mouland, Susan**	11,464	5,847	-	5,647	-	376	23,334
Pridmore, Kimberley**	9,784	9,333	-	5,453	-	376	24,946
Ramage, Tim	10,237	1,952	-	4,200	-	552	16,941
Tonie, Katelyn (added 2017-05-08)	2,584	1,388	-	-	-	167	4,139
Weinbender, Tim	11,816	5,168	-	4,594	-	502	22,079
Wright, Shauna*	1,773	298	-	-	-	84	2,155

*Term ended November 7, 2016

**Term began November 7, 2016

Personal Services

Available upon request.

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

Supplier Payments

Name	Amount
A.M. Delivery & Courier Service	50,923
Acadia Construction Management	98,607
Amazon	60,322
B & A Petroleum Ltd.	196,561
B.A. Robinson Co. Ltd.	80,070
Brake & Drive Systems	50,536
C & L Bus	72,212
CDW Canada	118,637
Century Roofing & Sheet Metal	707,177
City of Swift Current	857,814
Clark Roofing (1964) Ltd.	75,499
Dietz, Brad	85,631
Federated Co-operatives Ltd.	480,638
Follett School Solutions Inc.	57,657
Good Spirit School Division	52,549
Graham Construction and Engine	1,394,471
Great Plains College	232,648
Hale, Wendy	78,800
Hawk's Agro	280,853
HBI Office Plus Inc.	168,513
Hegg, Clarence	105,037
Holy Trinity Catholic School Division	451,397
IBM Canada Ltd.	168,972
J & S Tire Service Ltd.	94,632

Name	Amount
Kap's Construction	90,726
Kemsol Products Ltd.	197,069
Knight Dodge Chrysler Jeep	94,938
L.M.O. Landscaping Ltd.	53,665
Leeville Construction Ltd.	76,661
Legacy Bus Sales Ltd.	2,992,009
Lynda's Food Services	50,709
Marsh Canada Ltd.	352,173
Melhoff Electric (77) Ltd.	56,052
Miller Ford Sales	184,538
Pearson Education Canada	200,049
Pioneer Co-op	179,128
PMGM Architecture Ltd.	89,550
Prairie Controls Ltd.	62,344
Prairie Rose School Division	234,614
Quality Windows	52,258
Reliable Heating & Cooling	176,292
Rilling Bus Ltd.	1,296,504
Riverside Electric Ltd.	67,678
Sask Energy	466,193
Sask Power	668,349
Sask Tel	274,216
SGI Auto Fund Division	195,546
Shanahan's Building Ltd.	64,279
Strictly Fences Ltd.	56,387
Tech Data Canada Corporation	59,662

Name	Amount
Trade West Equipment Ltd.	70,607
Veritiv Canada Inc.	62,587
Walmart	53,656
Warner Industries	160,212
Waste Management of Canada Corp.	70,069

Name	Amount
WBM Technologies Inc.	273,826
X10 Networks	154,080
Xerox Canada Ltd.	651,564

Other Expenditures

Name	Amount
Chinook Teachers' Association	106,502
Municipal Empl. Pension Plan	2,617,482
Receiver General	16,218,027
Sask School Boards Association	1,082,009
Sask Teachers Federation	5,764,793

Name	Amount
Sask Workers' Compensation Board	210,086
Teachers Superannuation Commission	77,095

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Chinook School Division #211

School Division No. 2110500

For the Period Ending: August 31, 2017

Rod Quintin
Chief Financial Officer

Stark & Marsh CPA LLP
Auditor

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

Management's Responsibility for the Financial Statements


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

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

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

The external auditors, Stark & 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 27, 2017



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, 2017, and the statement of operations and accumulated surplus from operations, changes in net financial assets and 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 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, 2017, and its financial performance for the year then ended in accordance with Canadian public sector accounting standards.


CPA LLP

Chartered Professional Accountants
Licensed Professional Accountants

Swift Current, SK
November 27, 2017

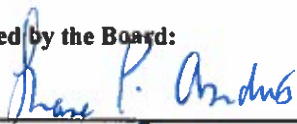
Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2017

	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	5,410,866	4,563,901
Accounts Receivable (Note 8)	24,307,881	26,476,113
Assets Held for Sale	309,895	-
Portfolio Investments (Note 4)	76,274	73,698
Total Financial Assets	30,104,916	31,113,712
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	3,338,802	2,901,103
Long-Term Debt (Note 10)	12,014,000	13,164,345
Liability for Employee Future Benefits (Note 6)	1,794,300	1,654,200
Deferred Revenue (Note 11)	2,763,649	3,115,187
Total Liabilities	19,910,751	20,834,835
Net Financial Assets	10,194,165	10,278,877
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	95,824,644	96,968,825
Inventory of Supplies for Consumption	513,040	448,442
Prepaid Expenses	567,774	369,161
Total Non-Financial Assets	96,905,458	97,786,428
Accumulated Surplus (Note 14)	107,099,623	108,065,305

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
REVENUES	(Note 15)		
Property Taxation	39,918,660	39,747,230	40,654,769
Grants	43,318,897	43,485,719	46,022,322
Tuition and Related Fees	825,861	898,260	474,989
School Generated Funds	2,198,400	2,245,068	2,411,975
Complementary Services (Note 12)	469,420	448,763	463,227
External Services (Note 13)	252,925	222,244	476,259
Other	536,430	698,630	594,341
Total Revenues (Schedule A)	87,520,593	87,745,914	91,097,882
EXPENSES			
Governance	502,300	504,170	500,162
Administration	3,906,057	3,763,347	3,803,647
Instruction	60,869,728	58,031,807	58,742,620
Plant	13,041,571	12,311,968	11,814,945
Transportation	11,130,658	10,550,543	10,284,450
Tuition and Related Fees	568,339	458,499	535,820
School Generated Funds	2,075,064	2,219,999	2,426,092
Complementary Services (Note 12)	500,292	481,856	496,374
External Services (Note 13)	131,483	163,720	294,460
Other Expenses	518,442	225,687	876,169
Total Expenses (Schedule B)	93,243,934	88,711,596	89,774,739
Operating Surplus (Deficit) for the Year	(5,723,341)	(965,682)	1,323,143
Accumulated Surplus from Operations, Beginning of Year	108,065,305	108,065,305	106,742,162
Accumulated Surplus from Operations, End of Year	102,341,964	107,099,623	108,065,305

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

Chinook School Division No. 211
Statement of Changes in Net Financial Assets
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 15)		
Net Financial Assets, Beginning of Year	10,278,877	10,278,877	8,729,268
Changes During the Year			
Operating Surplus (Deficit) for the Year	(5,723,341)	(965,682)	1,323,143
Acquisition of Tangible Capital Assets (Schedule C)	2,730,884	(4,477,891)	(5,140,883)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	618,578	106,212
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	(48,793)	451,791
Amortization of Tangible Capital Assets (Schedule C)	5,075,791	5,052,287	4,877,081
Net Acquisition of Inventory of Supplies	-	(64,598)	(78,671)
Net Change in Other Non-Financial Assets	-	(198,613)	10,936
Change in Net Financial Assets	2,083,334	(84,712)	1,549,609
Net Financial Assets, End of Year	12,362,211	10,194,165	10,278,877

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

Chinook School Division No. 211
Statement of Cash Flows
for the year ended August 31, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	(965,682)	1,323,143
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	5,003,494	5,328,872
Net Change in Non-Cash Operating Activities (Schedule E)	1,821,387	(754,483)
Cash Provided by Operating Activities	5,859,199	5,897,532
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(4,477,891)	(5,140,883)
Proceeds on Disposal of Tangible Capital Assets	618,578	106,212
Cash Used by Capital Activities	(3,859,313)	(5,034,671)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(4,480)	(2,277)
Proceeds on Disposal of Portfolio Investments	1,904	566
Cash Used by Investing Activities	(2,576)	(1,711)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	2,500,000
Repayment of Long-Term Debt	(1,150,345)	(983,557)
Cash Provided (Used) by Financing Activities	(1,150,345)	1,516,443
INCREASE IN CASH AND CASH EQUIVALENTS	846,965	2,377,593
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	4,563,901	2,186,308
CASH AND CASH EQUIVALENTS, END OF YEAR	5,410,866	4,563,901

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

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	39,918,660	38,751,364	39,008,174
Total Property Tax Revenue	39,918,660	38,751,364	39,008,174
Grants in Lieu of Taxes			
Federal Government	-	596,247	422,014
Provincial Government	-	248,589	310,389
Railways	-	645,888	647,140
Other	-	(42,146)	319,579
Total Grants in Lieu of Taxes	-	1,448,578	1,699,122
Other Tax Revenues			
House Trailer Fees	-	29,367	29,565
Total Other Tax Revenues	-	29,367	29,565
Additions to Levy			
Penalties	-	74,732	126,843
Other	-	161,534	21,583
Total Additions to Levy	-	236,266	148,426
Deletions from Levy			
Cancellations	-	(736,588)	(152,887)
Other Deletions	-	18,243	(77,631)
Total Deletions from Levy	-	(718,345)	(230,518)
Total Property Taxation Revenue	39,918,660	39,747,230	40,654,769
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	41,475,348	41,336,082	42,712,241
Other Ministry Grants	66,200	10,058	118,042
Total Ministry Grants	41,541,548	41,346,140	42,830,283
Other Provincial Grants	-	4,000	-
Grants from Others	289,096	352,302	103,786
Total Operating Grants	41,830,644	41,702,442	42,934,069
Capital Grants			
Ministry of Education Capital Grants	1,488,253	1,783,277	3,088,253
Total Capital Grants	1,488,253	1,783,277	3,088,253
Total Grants	43,318,897	43,485,719	46,022,322

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	17,000	26,100	13,050
Federal Government and First Nations	502,740	540,423	461,939
Individuals and Other	-	13,391	-
Total Tuition Fees	519,740	579,914	474,989
Transportation Fees	306,121	318,346	-
Total Operating Tuition and Related Fees	825,861	898,260	474,989
Total Tuition and Related Fees Revenue	825,861	898,260	474,989
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - GST	4,400	-	-
Commercial Sales - Non-GST	490,000	148,959	389,519
Fundraising	710,000	1,253,221	939,120
Grants and Partnerships	139,000	164,245	185,257
Students Fees	355,000	215,107	235,836
Other	500,000	463,536	662,243
Total Non-Curricular Fees	2,198,400	2,245,068	2,411,975
Total School Generated Funds Revenue	2,198,400	2,245,068	2,411,975
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	336,900	336,900	336,804
Other Ministry Grants	-	-	8,000
Other Provincial Grants	-	-	4,000
Federal Grants	25,000	-	11,875
Total Operating Grants	361,900	336,900	360,679
Fees and Other Revenue			
Tuition and Related Fees	107,520	104,713	88,306
Other Revenue	-	7,150	14,242
Total Fees and Other Revenue	107,520	111,863	102,548
Total Complementary Services Revenue	469,420	448,763	463,227

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	110,000	191,896	421,578
Other Provincial Grants	133,925	22,584	46,490
Total Operating Grants	243,925	214,480	468,068
Fees and Other Revenue			
Other Revenue	9,000	7,764	8,191
Total Fees and Other Revenue	9,000	7,764	8,191
Total External Services Revenue	252,925	222,244	476,259
Other Revenue			
Miscellaneous Revenue	333,000	434,970	385,150
Sales & Rentals	108,430	95,980	74,286
Investments	95,000	118,887	134,905
Gain on Disposal of Capital Assets	-	48,793	-
Total Other Revenue	536,430	698,630	594,341
TOTAL REVENUE FOR THE YEAR	87,520,593	87,745,914	91,097,882

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	181,900	169,971	161,430
Professional Development - Board Members	35,500	34,586	39,449
Advisory Committees	64,000	52,758	50,460
Professional Development - Advisory Committees	2,500	-	-
Elections	40,000	35,246	5,706
Other Governance Expenses	178,400	211,609	243,117
Total Governance Expense	502,300	504,170	500,162
Administration Expense			
Salaries	2,703,989	2,720,582	2,648,976
Benefits	282,557	260,814	263,456
Supplies & Services	231,787	175,541	197,020
Non-Capital Furniture & Equipment	29,104	12,145	22,252
Building Operating Expenses	96,500	93,071	96,821
Communications	96,601	105,189	105,027
Travel	98,913	81,203	100,965
Professional Development	64,750	8,815	34,721
Amortization of Tangible Capital Assets	301,856	305,987	334,409
Total Administration Expense	3,906,057	3,763,347	3,803,647
Instruction Expense			
Instructional (Teacher Contract) Salaries	41,520,412	40,418,535	40,111,210
Instructional (Teacher Contract) Benefits	1,939,791	1,991,444	1,965,475
Program Support (Non-Teacher Contract) Salaries	9,002,250	8,688,119	9,123,990
Program Support (Non-Teacher Contract) Benefits	1,683,888	1,580,758	1,660,701
Instructional Aids	2,220,571	1,608,146	1,821,388
Supplies & Services	810,600	675,940	872,678
Non-Capital Furniture & Equipment	1,024,087	1,051,525	998,329
Communications	185,825	222,318	209,016
Travel	861,698	665,747	769,644
Professional Development	790,958	375,532	336,842
Student Related Expense	310,740	307,054	313,144
Amortization of Tangible Capital Assets	518,908	446,689	560,203
Total Instruction Expense	60,869,728	58,031,807	58,742,620

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,338,443	3,371,310	3,320,952
Benefits	589,269	576,253	575,488
Supplies & Services	18,630	14,333	9,273
Non-Capital Furniture & Equipment	96,100	48,938	37,134
Building Operating Expenses	5,986,939	5,293,891	5,078,766
Communications	23,870	13,073	10,319
Travel	173,600	133,604	125,801
Professional Development	7,000	16,193	3,615
Amortization of Tangible Capital Assets	2,807,720	2,844,373	2,653,597
Total Plant Operation & Maintenance Expense	13,041,571	12,311,968	11,814,945
Student Transportation Expense			
Salaries	3,720,882	3,743,115	3,750,183
Benefits	679,904	645,761	636,084
Supplies & Services	1,588,840	1,332,189	1,252,717
Non-Capital Furniture & Equipment	1,115,892	1,096,092	1,063,210
Building Operating Expenses	217,000	166,007	312,819
Communications	24,000	22,746	17,697
Travel	30,000	22,541	43,401
Professional Development	37,168	15,079	21,311
Contracted Transportation	2,281,342	2,063,150	1,868,883
Amortization of Tangible Capital Assets	1,435,630	1,443,863	1,318,145
Total Student Transportation Expense	11,130,658	10,550,543	10,284,450
Tuition and Related Fees Expense			
Tuition Fees	496,189	353,441	466,008
Transportation Fees	72,150	105,058	69,812
Total Tuition and Related Fees Expense	568,339	458,499	535,820
School Generated Funds Expense			
Academic Supplies & Services	10,000	2,624	2,849
Cost of Sales	530,000	662,684	606,676
Non-Capital Furniture & Equipment	25,000	3,183	5,568
School Fund Expenses	1,500,000	1,541,444	1,801,613
Amortization of Tangible Capital Assets	10,064	10,064	9,386
Total School Generated Funds Expense	2,075,064	2,219,999	2,426,092

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	308,757	278,572	267,668
Program Support (Non-Teacher Contract) Salaries & Benefits	58,320	78,393	106,560
Transportation Salaries & Benefits	-	39,194	-
Instructional Aids	1,800	3,422	10,060
Supplies & Services	56,100	16,296	35,712
Non-Capital Furniture & Equipment	500	673	1,944
Communications	4,700	9,239	12,427
Travel	10,404	4,152	19,937
Professional Development (Non-Salary Costs)	5,596	-	340
Student Related Expenses	-	6,393	1,422
Contracted Transportation & Allowances	52,500	44,211	38,963
Amortization of Tangible Capital Assets	1,615	1,311	1,341
Total Complementary Services Expense	500,292	481,856	496,374
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	104,608	98,199	102,550
Instructional Aids	1,130	147	232
Supplies & Services	3,540	49,880	103,468
Communications	1,500	1,390	1,233
Travel	17,530	11,916	82,267
Professional Development (Non-Salary Costs)	2,000	2,188	4,710
Student Related Expenses	1,175	-	-
Total External Services Expense	131,483	163,720	294,460
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	77,400	8,121	5,948
Interest on Capital Loans	441,042	433,322	430,067
Interest on Other Long-Term Debt	-	-	33,548
Total Interest and Bank Charges	518,442	441,443	469,563
Loss on Disposal of Tangible Capital Assets	-	-	451,791
Provision for Uncollectable Accounts	-	(215,756)	(45,185)
Total Other Expense	518,442	225,687	876,169
TOTAL EXPENSES FOR THE YEAR	93,243,934	88,711,596	89,774,739

Chinook School Division No. 211

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under	2017	2016
	Land	Improvements	Buildings	Improvements	Short-Term	Buses	Vehicles	Equipment	Equipment	Software	Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	1,231,000	2,558,661	111,550,165	1,985,305	9,385,841	14,933,249	1,522,655	9,712,695	5,493,504	1,452,139	5,608,372	165,433,586	163,428,632
Additions/Purchases	-	-	-	-	-	2,769,458	131,480	108,256	16,937	-	1,451,760	4,477,891	5,140,883
Disposals	-	-	-	-	(33,689)	(1,877,149)	(25,720)	(6,087)	-	-	-	(1,942,645)	(3,135,930)
Transfers to (from)	-	-	7,024,476	-	-	-	-	-	-	-	(7,024,476)	-	-
Closing Balance as of August 31	1,231,000	2,558,661	118,574,641	1,985,305	9,352,152	15,825,558	1,628,415	9,814,864	5,510,441	1,452,139	35,656	167,968,832	165,433,585
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	1,065,439	40,958,461	235,566	3,354,722	8,144,599	1,052,737	7,379,789	4,832,571	1,440,877	-	68,464,761	66,165,606
Amortization of the Period	-	93,828	2,330,444	99,266	425,235	1,081,193	149,790	504,209	363,403	4,919	-	5,052,287	4,877,081
Disposals	-	-	-	-	(33,689)	(1,311,140)	(25,292)	(2,739)	-	-	-	(1,372,860)	(2,577,927)
Closing Balance as of August 31	N/A	1,159,267	43,288,905	334,832	3,746,268	7,914,652	1,177,235	7,881,259	5,195,974	1,445,796	N/A	72,144,188	68,464,760
Net Book Value													
Opening Balance as of September 1	1,231,000	1,493,222	70,591,704	1,749,739	6,031,119	6,788,650	469,918	2,332,906	660,933	11,262	5,608,372	96,968,825	97,263,026
Closing Balance as of August 31	1,231,000	1,399,394	75,285,736	1,650,473	5,605,884	7,910,906	451,180	1,933,605	314,467	6,343	35,656	95,824,644	96,968,825
Change in Net Book Value	-	(93,828)	4,694,032	(99,266)	(425,235)	1,122,256	(18,738)	(399,301)	(346,466)	(4,919)	(5,572,716)	(1,144,181)	(294,201)
Disposals													
Historical Cost	-	-	-	-	33,689	1,877,149	25,720	6,087	-	-	-	1,942,645	3,135,930
Accumulated Amortization	-	-	-	-	33,689	1,311,140	25,292	2,739	-	-	-	1,372,860	2,577,927
Net Cost	-	-	-	-	-	566,009	428	3,348	-	-	-	569,785	558,003
Price of Sale	200	-	-	-	68,835	540,892	6,601	2,050	-	-	-	618,578	106,212
Gain (Loss) on Disposal	200	-	-	-	68,835	(25,117)	6,173	(1,298)	-	-	-	48,793	(451,791)

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2017

	2017	2016
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,052,287	4,877,081
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	(48,793)	451,791
Total Non-Cash Items Included in Surplus / Deficit	5,003,494	5,328,872

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	2,168,232	728,545
Increase in Assets Held for Sale	(309,895)	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	437,699	(1,416,071)
Increase in Liability for Employee Future Benefits	140,100	58,400
Decrease in Deferred Revenue	(351,538)	(57,622)
Increase in Inventory of Supplies for Consumption	(64,598)	(78,671)
Decrease (Increase) in Prepaid Expenses	(198,613)	10,936
Total Net Change in Non-Cash Operating Activities	1,821,387	(754,483)

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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, 2017

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 \$1,794,300 (2016 - \$1,654,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$39,747,230 (2016 - \$40,654,769) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$759,897 (2016 - \$972,889) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$500,000 (2016 - \$620,000) because actual remediation costs may differ from valuation estimates.
- useful lives of capital assets and related accumulated amortization of \$72,144,188 (2016 - \$68,464,760) 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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

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

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

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.

Assets Held for Sale consist of school buses which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by amortized cost. Net realizable value is the estimated selling price in the ordinary course of business.

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Portfolio Investments consist of Co-op and Credit Union equity and GICs 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).

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.

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.

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

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

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 the Public Sector Accounting Board (PSAB) standards, 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.

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

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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 which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are

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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.

l) Adoption of Public Sector Accounting Standards

On September 1, 2016, the school division adopted Public Sector Accounting standards PS2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights.

Adoption of these standards has not resulted in any disclosure changes.

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% per annum with The Bank of Nova Scotia. 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, 2017 was \$0 (August 31, 2016 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 32,527	\$ 34,395
Co-op and Credit Union Equity	43,747	39,303
Total portfolio investments reported at cost and amortized cost	\$ 76,274	\$ 73,698

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5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 169,790	\$ 334,380	\$ -	\$ -	\$ 504,170	\$ 500,162
Administration	2,981,396	475,964	-	305,987	3,763,347	3,803,647
Instruction	52,678,856	4,906,262	-	446,689	58,031,807	58,742,620
Plant	3,947,563	5,520,032	-	2,844,373	12,311,968	11,814,945
Transportation	4,388,876	4,717,804	-	1,443,863	10,550,543	10,284,450
Tuition and Related Fees	-	458,499	-	-	458,499	535,820
School Generated Funds	-	2,209,935	-	10,064	2,219,999	2,426,092
Complementary Services	396,159	84,386	-	1,311	481,856	496,374
External Services	98,199	65,521	-	-	163,720	294,460
Other	-	(215,756)	441,443	-	225,687	876,169
TOTAL	\$ 64,660,839	\$ 18,557,027	\$ 441,443	\$ 5,052,287	\$ 88,711,596	\$ 89,774,739

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, accumulating vacation banks, accumulating paid time off (PTO) banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	2017	2016
	Aug. 31, 2017	Aug. 31, 2016
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate (excluding merit and promotion)	2.50% (teachers) 3.00% (non-teachers)	3.20% (teachers) 3.20% (non-teachers)
Expected average remaining service life (years)	13	13

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Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 1,734,100	\$ 1,595,800
Current period service cost	160,100	145,700
Interest cost	39,100	41,900
Benefit payments	(65,200)	(129,200)
Actuarial (gains)/ losses	(231,300)	79,900
Accrued Benefit Obligation - end of year	1,636,800	1,734,100
Unamortized Net Actuarial (Gains) Losses	157,500	(79,900)
Liability for Employee Future Benefits	\$ 1,794,300	\$ 1,654,200

Expense for Employee Future Benefits	2017	2016
Current period service cost	\$ 160,100	\$ 145,700
Amortization of net actuarial loss	6,100	-
Benefit cost	166,200	145,700
Interest cost	39,100	41,900
Total Employee Future Benefits Expense	\$ 205,300	\$ 187,600

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:

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	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	560	16	576	585
Member contribution rate (percentage of salary)	11.30%/13.50%	6.05%/7.85%	6.05%/13.50%	6.05%/12.40%
Member contributions for the year	\$ 4,759,262	\$ 30,303	\$ 4,789,565	\$ 4,237,879

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 the Public Sector Accounting Board (PSAB) standards, 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:

	2017	2016
	Number of active School Division members	619
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	\$ 1,312,641	\$ 1,354,086
School Division contributions for the year	\$ 1,310,402	\$ 1,353,801
Actuarial (extrapolation) valuation date	(Dec-31-2016)	Dec-31-2015
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

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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:

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 24,134,912	\$ 759,897	\$ 23,375,015	\$ 26,382,740	\$ 972,889	\$ 25,409,851
Capital Grant Receivable	67,560	-	67,560	800,000	-	800,000
Receivable from First Nations	331,515	13,211	318,304	13,211	-	13,211
GST Receivable	321,269	-	321,269	191,055	-	191,055
Accrued Interest	-	-	-	2,427	-	2,427
Other	225,733	-	225,733	75,544	15,975	59,569
Total Accounts Receivable	\$ 25,080,989	\$ 773,108	\$ 24,307,881	\$ 27,464,977	\$ 988,864	\$ 26,476,113

As at January 1, 2018 pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 869,955	\$ 1,112,953
Supplier Payments	1,958,245	1,096,718
Liability for Contaminated Sites	500,000	620,000
Capital Holdbacks	10,602	71,432
Total Accounts Payable and Accrued Liabilities	\$ 3,338,802	\$ 2,901,103

The school division recognized an estimated liability for contaminated site of \$500,000 (2016 - \$620,000) for the remediation of Sidney Street School using environmental assessment studies. The nature of the liability is hydrocarbon contamination to the soil due to underground gas storage tanks. The assumptions used in estimating the liability include estimation of remediation costs in the environmental studies coupled with past best practices of costs associated with the remediation solutions. The amount of estimated recoveries is \$0 (2016 - \$0).

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10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2017	2016
Capital Loans:		
BMO fixed rate (4.95%), unsecured, matured April 2017. Annual blended payments of \$454,673.	\$ -	\$ 399,543
BMO accrued interest to August 31	-	6,769
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	7,961,766	8,333,980
TD Bank accrued interest to August 31	13,275	13,079
TD Bank fixed rate (2.84%), unsecured, maturing December 2017. Monthly blended payments of \$18,061.	71,818	283,236
TD Bank accrued interest to August 31	95	353
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.	965,864	1,010,286
Innovation CU accrued interest to August 31	1,257	1,316
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.	523,004	546,639
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	2,410,042	2,500,000
Royal Bank accrued interest to August 31	66,879	69,144
Total Long-Term Debt	\$ 12,014,000	\$ 13,164,345

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2018	\$	689,558	\$ 689,558
2019		549,196	549,196
2020		543,736	543,736
2021		555,692	555,692
2022		567,560	567,560
Thereafter		9,108,258	9,108,258
Total	\$	12,014,000	\$ 12,014,000

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Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2017	2016
Principal	\$	1,150,345	\$	1,150,345
Interest		433,322		433,322
Total	\$	1,583,667	\$	1,447,172

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Capital projects:				
Federal capital tuition	\$ 68,421	\$ 13,023	\$ -	\$ 81,444
Total capital projects deferred revenue	68,421	13,023	-	81,444
Other deferred revenue:				
Property Taxation	2,977,609	2,595,595	2,977,609	2,595,595
Chinook International Program	56,161	51,963	25,219	82,905
CAMPS - Fundraising	10,910	9,999	19,289	1,620
English as Additional Language Grant	2,070	-	-	2,070
Rentals	16	-	1	15
Total other deferred revenue	3,046,766	2,657,557	3,022,118	2,682,205
Total Deferred Revenue	\$ 3,115,187	\$ 2,670,580	\$ 3,022,118	\$ 2,763,649

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.

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2017 and 2016:

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Chinook International Program	VTRA	2017	2016
Revenue:					
Operating Grants	\$ 336,900	\$ -	\$ -	\$ 336,900	\$ 360,679
Fees and Other Revenue	-	104,713	7,150	111,863	102,548
Total Revenue	336,900	104,713	7,150	448,763	463,227
Expenses:					
Salaries & Benefits	396,158	-	-	396,158	374,227
Instructional Aids	862	2,561	-	3,423	12,004
Supplies and Services	673	16,296	-	16,969	35,713
Communications	-	9,239	-	9,239	12,427
Travel	1,047	845	2,260	4,152	19,937
Professional Development (Non-Salary Costs)	-	-	-	-	340
Student Related Expenses	51	50,553	-	50,604	40,385
Amortization of Tangible Capital Assets	1,311	-	-	1,311	1,341
Total Expenses	400,102	79,494	2,260	481,856	496,374
Excess (Deficiency) of Revenue over Expenses	\$ (63,202)	\$ 25,219	\$ 4,890	\$ (33,093)	\$ (33,145)

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

Other Programs include the Chinook International Program (CIP) and Violent Threat Risk Assessment (VTRA).

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

VTRA training is provided to ensure all school environments are safe and accepting places.

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 2017 and 2016:

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Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	Cognitive Disability Strategy	Provincial Reading Team	Cafeteria	2017	2016
Revenue:						
Operating Grants	\$ 76,896	\$ 22,584	\$ 115,000	\$ -	\$ 214,480	\$ 468,068
Fees and Other Revenue	-	-	-	7,764	7,764	8,191
Total Revenue	76,896	22,584	115,000	7,764	222,244	476,259
Expenses:						
Salaries & Benefits	58,164	40,035	-	-	98,199	102,551
Supplies and Services	8,218	15,520	26,289	-	50,027	103,699
Communications	1,390	-	-	-	1,390	1,233
Travel	9,206	2,710	-	-	11,916	82,267
Professional Development	1,675	513	-	-	2,188	4,710
Total Expenses	78,653	58,778	26,289	-	163,720	294,460
Excess (Deficiency) of Revenue over Expenses	\$ (1,757)	\$ (36,194)	\$ 88,711	\$ 7,764	\$ 58,524	\$ 181,799

Cafeteria is located within the Swift Current Comprehensive High School.

Other programs include Family Advocacy Workers (FAW), Cognitive Disability Strategy, and the Provincial Reading Team.

The FAW program addresses issues encountered by vulnerable Saskatchewan Youth.

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

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

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.

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Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 96,968,825	\$ 4,477,891	\$ (5,622,072)	\$ 95,824,644
Less: Debt owing on Tangible Capital Assets	13,164,345	-	(1,150,345)	12,014,000
	83,804,480	4,477,891	(4,471,727)	83,810,644
PMR maintenance project allocations (1)	1,462,623	1,715,717	(1,088,781)	2,089,559
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,221,978	-	(1,221,978)	-
	1,221,978	-	(1,221,978)	-
Other:				
School generated funds	1,149,152	30,955	-	1,180,107
Professional Development	1,090,458	95,756	(3,834)	1,182,380
School budget carryovers	154,718	12,183	-	166,901
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	-	-	24,000
Additional Programs:				
Cognitive Disability Strategy	36,195	-	(36,195)	-
Family Advocacy Project	47,909	-	(1,757)	46,152
	2,504,152	138,894	(41,786)	2,601,260
Unrestricted Surplus	19,072,072	-	(473,912)	18,598,160
Total Accumulated Surplus	\$ 108,065,305	\$ 6,332,502	\$ 7,298,184	\$ 107,099,623

- (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 Local Implementation and Negotiation Committee (LINC) agreement, 1.5% of teacher salaries excluding allowances are budgeted for professional development each year. Any unused funds are reflected as restricted surplus.

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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 20, 2016 and the Minister of Education on August 8, 2016.

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.

Related Party Transactions

Transactions with these related parties have occurred and been settled on normal trade terms.

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	2017	2016
Revenues:		
Ministry of Education	\$ 43,768,391	\$ 46,686,418
Workers' Compensation Board (Saskatchewan)	141,875	119,304
Ministry of Social Services	22,584	46,490
Saskatchewan Government Insurance	352,302	103,786
Saskatchewan Power Corporation	4,000	4,000
	\$ 44,289,152	\$ 46,959,998
Expenses:		
Minister of Finance	\$ 4,529	\$ 6,356
Cypress Health Region	133	50
Good Spirit School Division - Public Section Trust	52,548	59,452
Great Plains College	232,648	305,025
Queen's Printer	483	-
Saskatchewan School Divisions	454,907	557,577
SaskEnergy Incorporated	466,193	369,318
Workers' Compensation Board (Saskatchewan)	210,086	212,851
Saskatchewan Power Corporation	671,599	631,472
Saskatchewan Telecommunications Holding Corporation	295,795	243,965
Saskatchewan Government Insurance	184,218	174,790
	\$ 2,573,139	\$ 2,560,856
Accounts Receivable:		
Ministry of Education	\$ 67,560	\$ 800,000
	\$ 67,560	\$ 800,000
Prepaid Expenses:		
Saskatchewan Workers Compensation Board	\$ 82,551	\$ 75,618
	\$ 82,551	\$ 75,618
Accounts Payable and Accrued Liabilities:		
SaskEnergy Incorporated	\$ 7,185	\$ 7,966
Saskatchewan Power Corporation	44,921	41,869
Saskatchewan Polytechnic	-	1,314
Saskatchewan School Divisions	10,811	45,641
Saskatchewan Telecommunications Holding Corporation	16,406	95,334
	\$ 79,323	\$ 192,124

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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17. TRUSTS

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

Information about these trusts is as follows:

	Scholarships	
	2017	2016
Cash and short-term investments	\$ 296,589	\$ 313,323
Total Assets	296,589	313,323
Revenues		
Contributions and donations	-	7,001
Interest on investments	3,306	3,313
	<u>3,306</u>	<u>10,314</u>
Expenses		
Recipient and DSLP Payouts	20,040	12,204
	<u>20,040</u>	<u>12,204</u>
Deficiency of Revenues over Expenses	(16,734)	(1,890)
Trust Fund Balance, Beginning of Year	313,323	315,213
Trust Fund Balance, End of Year	\$ 296,589	\$ 313,323

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

The school division has ongoing service commitments for transportation and school/office equipment. Other contracts and commitments are as follows:

	Busing	Copier	Total
2018	\$ 938,549	\$ 297,423	\$ 1,235,972
2019	968,313	289,302	1,257,615
2020	-	289,302	289,302
2021	-	289,302	289,302
2022	-	289,302	289,302
Total	\$ 1,906,862	\$ 1,454,631	\$ 3,361,493

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19. ACCOUNTING CHANGES

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions

20. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts. The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

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The aging of grants and other accounts receivable at August 31, 2017 was:

	August 31, 2017				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 67,560	\$ 67,560	\$ -	\$ -	\$ -
Other Receivables	557,248	140,538	5,225	167,916	243,569
Gross Receivables	624,808	208,098	5,225	167,916	243,569
Allowance for Doubtful Accounts	(13,211)	-	-	-	(13,211)
Net Receivables	\$ 611,597	\$ 208,098	\$ 5,225	\$ 167,916	\$ 230,358

ii) Liquidity Risk

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

	August 31, 2017				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,338,802	\$ 3,338,802	\$ -	\$ -	\$ -
Long-term debt	12,014,000	458,437	231,121	2,216,184	9,108,258
Total	\$ 15,352,802	\$ 3,797,239	\$ 231,121	\$ 2,216,184	\$ 9,108,258

Long term debt repayments of \$10,523,875 included in the above amounts are repayments on unsecured debt.

iii) Market Risk

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

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$23,000,000 with interest payable monthly at a rate of prime less 1.0% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2017.

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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.