



**Chinook School Division #211**

**2018-19 Annual Report**

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## **School Division Contact Information**

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An electronic copy of this report is available on our website.

## Letter of Transmittal



Honourable Gordon S. Wyant, Q.C.  
Minister of Education

Dear Minister Wyant:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Chinook School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "K Pridmore". The signature is fluid and cursive.

Kimberly Pridmore, Chairperson

## **Introduction**

This report provides a snapshot of Chinook School Division in its 2018-19 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

# 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, 2019.

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, 2019 are:

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

## School Community Councils

Twenty-nine School Community Councils (SCCs) represent 29 non-Hutterian schools in Chinook School Division. All 29 SCCs in Chinook School Division are made up of the required number of elected and appointed members as outlined in *The Education Regulations, 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. Chinook School Division continues to seek First Nations representation on each of these two SCCs. New Canadians were represented on many SCCs within Chinook School Division in 2018-19 and there were student representatives as well.

*The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2018-19 Chinook School Division:

- delivered a successful new member and chairs orientation workshop in 2018-19;
- facilitated two Board-SCC Forums (November and March) to provide opportunities for learning, consultation, engagement, and celebration of our SCCs' support and assistance in our learning agenda;
- sponsored a number of SCC members to attend the National Congress on Rural Education;
- posted an orientation package on the division website and notified by email to all new SCC members; as well as reviewed package at workshop; and,
- provided a list of possible writing and student engagement activities that could be initiated and supported by an SCC.
- Facilitated and gathered SCC input for the Provincial Education Plan.

The Board of Education provides equal funding of \$1,500 to each SCC on an annual basis, with a total of \$43,500 provided by the Board in 2018-19 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 2018-19, 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 reviewing drafts and providing feedback at meetings scheduled for that purpose. Chinook School Division is working with SCCs at the secondary level to ensure a *Student First* focus.

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

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators. Examples of SCC activities in Chinook School Division during 2018-19 included:

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

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

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

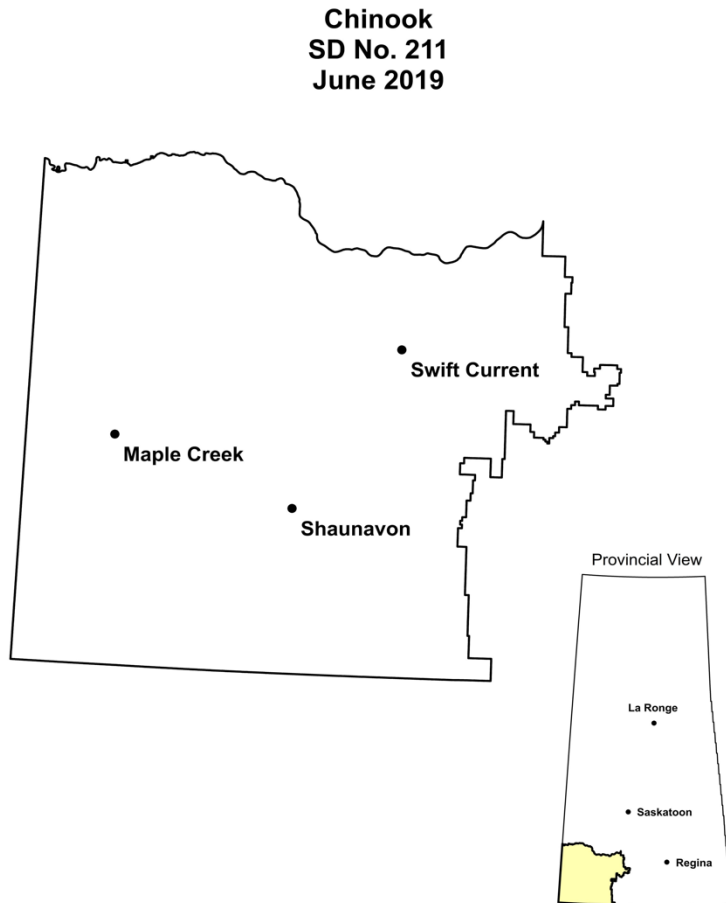


# School Division Profile

## About Us

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

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



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

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

## **Division Philosophical Foundation**

### **Mission Statement**

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

### **Vision Statement**

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

### **MISSION AND VISION**

**are further interpreted to include, but not limited to:**

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

*Students will experience growth in their personal development*

*Students will benefit from a positive and stimulating learning environment*

### **VALUES**

In conducting the oversight and operations of the system the Chinook School Division will strive to uphold the following values: *Integrity, Empathy, Loyalty, Respect, Excellence, Care, Trust, Commitment, Honesty.*

### **Guiding Principles**

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

#### ***Student Centred***

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

#### ***Collaborative Relationships***

Our relationships are positive and cooperative to increase system effectiveness.

#### ***Visionary***

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

#### ***Accountable***

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

#### ***Equitable***

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

## Community Partnerships

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

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

In year one of the *Leading to Learn* initiative, the division team will work at two schools in Maple Creek in partnership with Nekaneet First Nation. The team will participate in six days of professional development in the areas of Self-Reflection, Leading Teams, Learner Needs, Community and Affirmation. The team will also have opportunities to participate in numerous First Nations, Inuit and Métis cultural teachings and learnings. At the end of year one, a plan will be developed to implement the Learning Journey at a system level in other Chinook schools.

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

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

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

Several schools in the Chinook School Division have partnered with local businesses in 2018-19. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business

provides job shadowing/work experience opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases, the business may also sponsor school events.

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

## **Program Overview**

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

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

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

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

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

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

**Student Support Services:**

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

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

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

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

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

2018-19 was the fifth 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; and,
- Alignment of human, physical and fiscal resources.

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan.

*Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

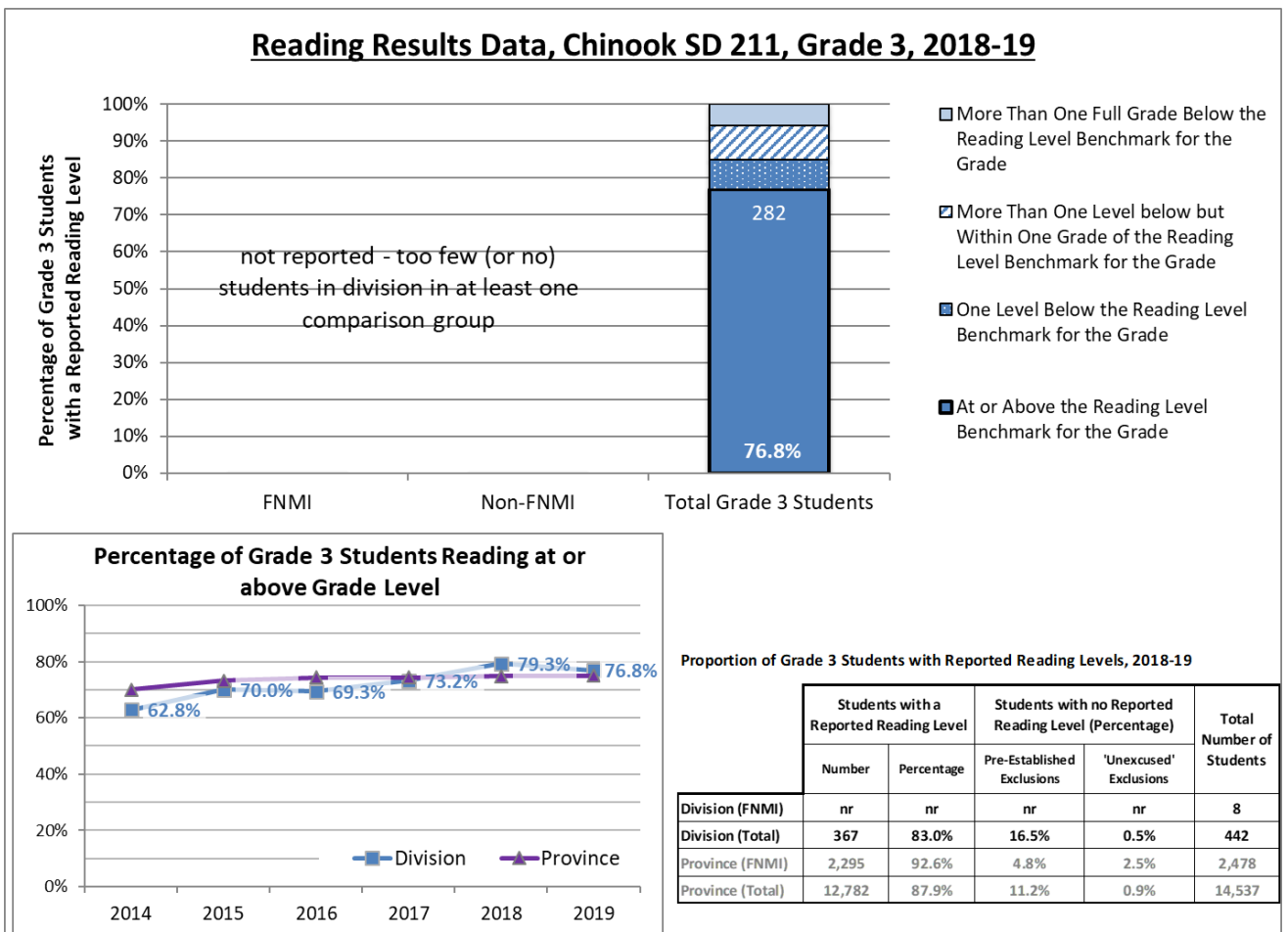
- By June 2019, at least 78% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>By June 2020, 80% of students will be meeting or exceeding PLT expectations in reading, writing and math.</p> <p>By June 2019, high impact writing instructional approaches will be implemented.</p>
<p><b>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>Actions Completed:</p> <ul style="list-style-type: none"> <li>• Professional development (PD) in support of the Chinook model for reading, writing, and math</li> <li>• Math Tier 3 Implemented</li> <li>• Collected exemplars in June 2018 based on provincial rubrics then re-examined the exemplar package provided and adjusted guidelines around quality assessment practices</li> <li>• Examined the provincial writing data and developed a baseline for Chinook to determine necessary supports at different grade levels</li> <li>• Provided PD and coaching around high impact instructional practice in writing based on prior PD focus areas and resources</li> <li>• Provided support for in school administrators project plan development and implementation related to the provincial writing outcome and facilitated and supported in school PD</li> <li>• Provided PD integrating <i>Saskatchewan Reads</i> and Balanced Literacy with follow up coaching for all new teachers of ELA K - 8</li> <li>• Maintained Leveled Literacy Intervention (LLI) in grade 1 and 2 and reinforced the focus on writing within the current schools and provided training for new LLI teachers</li> </ul> <p>PD sessions in support of reading, writing and math for:</p> <ul style="list-style-type: none"> <li>• Classroom Teachers</li> <li>• Administrators</li> <li>• Student Service Teachers/Interventionists</li> <li>• Specialists</li> <li>• Others</li> </ul>
<p><b>Measures for Reading, Writing and Math at Grade Level</b></p>	

## Proportion of Grade 3 Students Reading At or Above Grade Level

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



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

Source: Ministry of Education, 2019



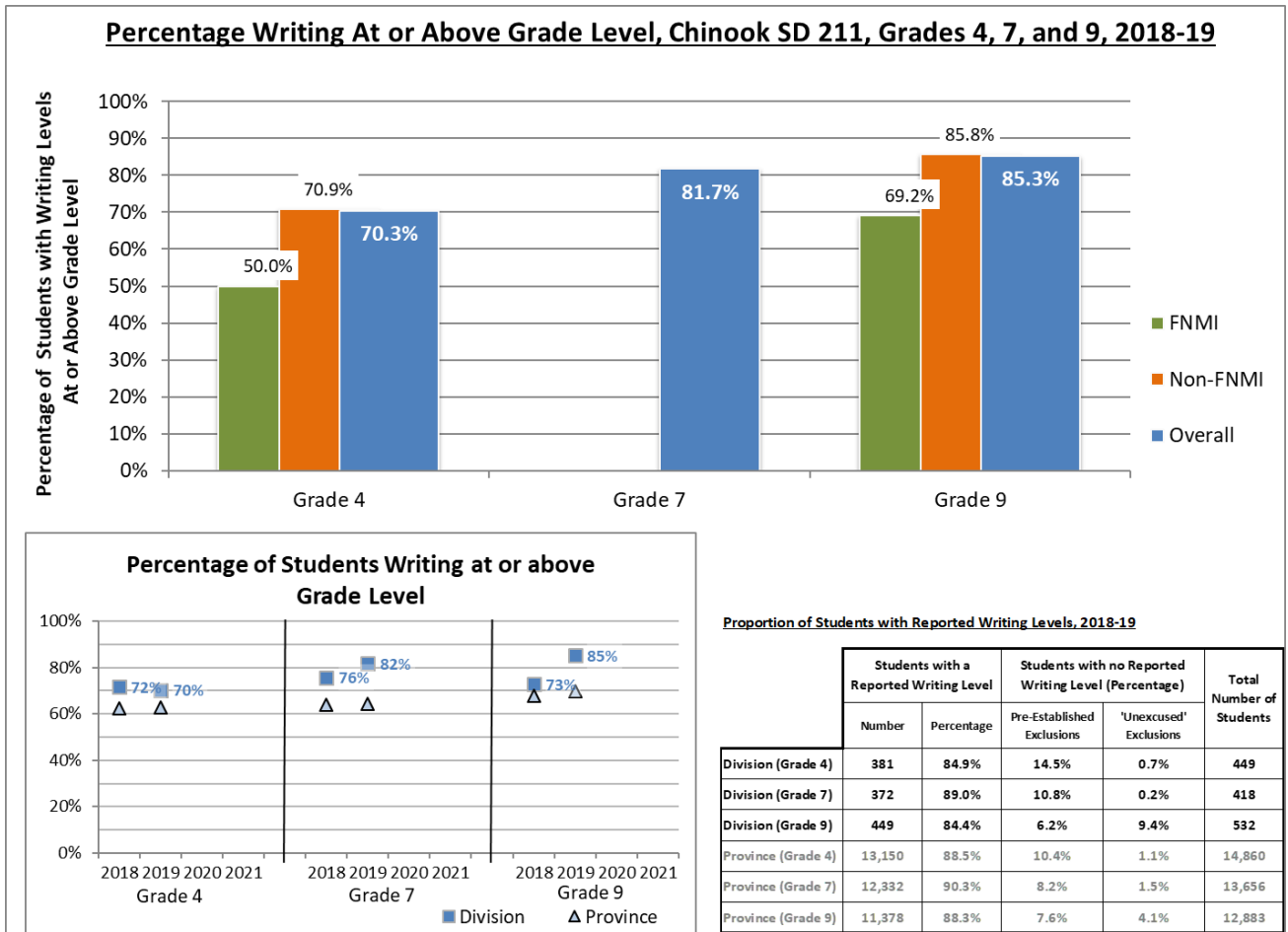
### **Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level**

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

## Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



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

Source: Ministry of Education, 2019

### **Analysis of Results – Proportion of Students Writing At or Above Grade Level**

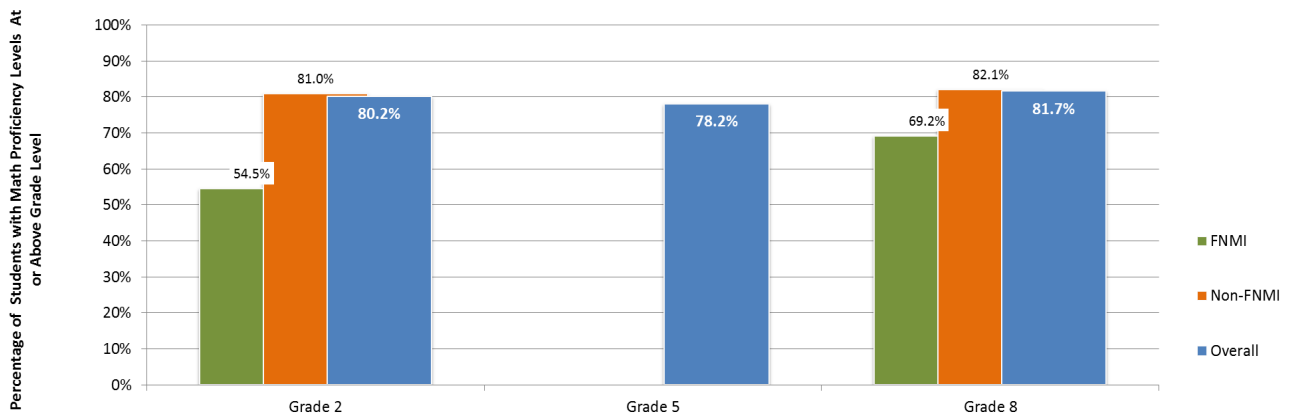
Chinook School Division was part of the provincial writing data collection in grades 4, 7 and 9 for the second time in 2018-19. The results for students that met expectations in writing were 70.9% in Grade 4, 81.7% in Grade 7 and 85.8% in Grade 9. The results from Chinook were above the province in all grades, but were still below the 2020 target of 80% for Grade 4. The data collected for FNMI students in Grade 4 indicated that 50.0% of the students were meeting expectations at that grade level. At Grade 9 the results were 69.2%. The results will continue to be monitored for trends.

## Proportion of Students At or Above Grade Level in Mathematics

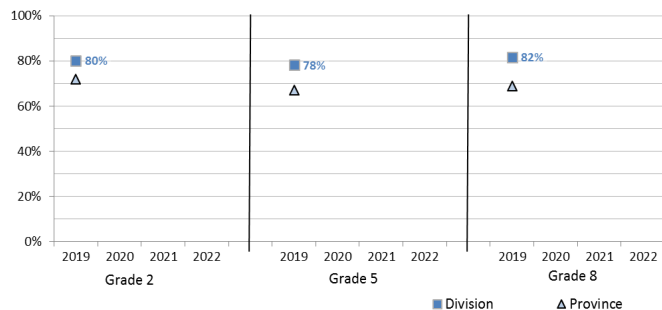
Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

**Percentage Math At or Above Grade Level, Chinook SD 211, Grades 2, 5, and 8, 2018-19**



**Percentage of Students with Math Proficiency at or above Grade Level**



**Proportion of Students with Reported Math Levels, 2018-19**

	Students with a Reported Math Level		Students with no Reported Math Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 2)	369	81.5%	17.9%	0.7%	453
Division (Grade 5)	371	88.1%	11.6%	0.2%	421
Division (Grade 8)	409	91.5%	5.8%	2.7%	447
Province (Grade 2)	12,331	86.6%	12.3%	1.2%	14,242
Province (Grade 5)	12,918	88.9%	9.2%	1.9%	14,528
Province (Grade 8)	11,702	89.5%	8.4%	2.1%	13,071

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

Source: Ministry of Education, 2019

### **Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics**

2018-19 was the first year of the provincial data collection in mathematics in grades 2, 5 and 8. At the Grade 2 level the results were 80.2% of Chinook students meeting or exceeding grade level; in Grade 5, 78.2%; and, in Grade 8, 81.7%. The results were very positive and Chinook is on pace to meet the provincial sector plan goals in math (80% of students will be at grade level or above).

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

**School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

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

**School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

All staff and learners demonstrated knowledge and understanding of the worldviews and historical impact of First Nations, Inuit and the Métis. Encouraged practices that ensure First Nations, Métis, and Inuit languages and culture are valued and supported by:

- Developing Treaty Education and Cultural Awareness Resources and Professional Development for Teachers
- Acknowledging Indigenous Peoples, cultures and traditional territories.

Expanded partnerships with relevant organizations and agencies to support First Nations and Métis Education.

Provided advice and support to school administrators, teachers and support staff in the area of First Nations and Métis Education.

Enhanced the partnership with Nekaneet First Nation with a focus on:

- Increasing First Nations Graduation Rates
- Student Engagement, Building Authentic Partnerships and Cultural Awareness
- Truth and Reconciliation and Treaty Education

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

**Average Final Marks**

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

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

**Average Final Marks in Selected Secondary-Level Courses, 2018-19**

Subject	All Students		Non-FNMI		FNMI	
	Province	Chinook	Province	Chinook	Province	Chinook
English Language Arts A 10 (Eng & Fr equiv)	73.9	75.7	77.0	76.5	62.0	46.3
English Language Arts B 10 (Eng & Fr equiv)	73.2	74.3	76.5	75.4	60.8	44.1
Science 10 (Eng & Fr equiv)	72.6	75.0	76.0	75.7	59.8	46.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	77.7	77.2	78.9	60.7	49.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	73.7	75.6	74.4	61.1	49.5
English Language Arts 20 (Eng & Fr equiv)	75.6	77.7	77.7	78.1	65.2	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	72.6	70.2	72.9	63.1	nr
Math: Foundations 20 (Eng & Fr equiv)	74.7	77.2	76.3	77.3	65.3	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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

### Analysis of Results – Average Final Marks

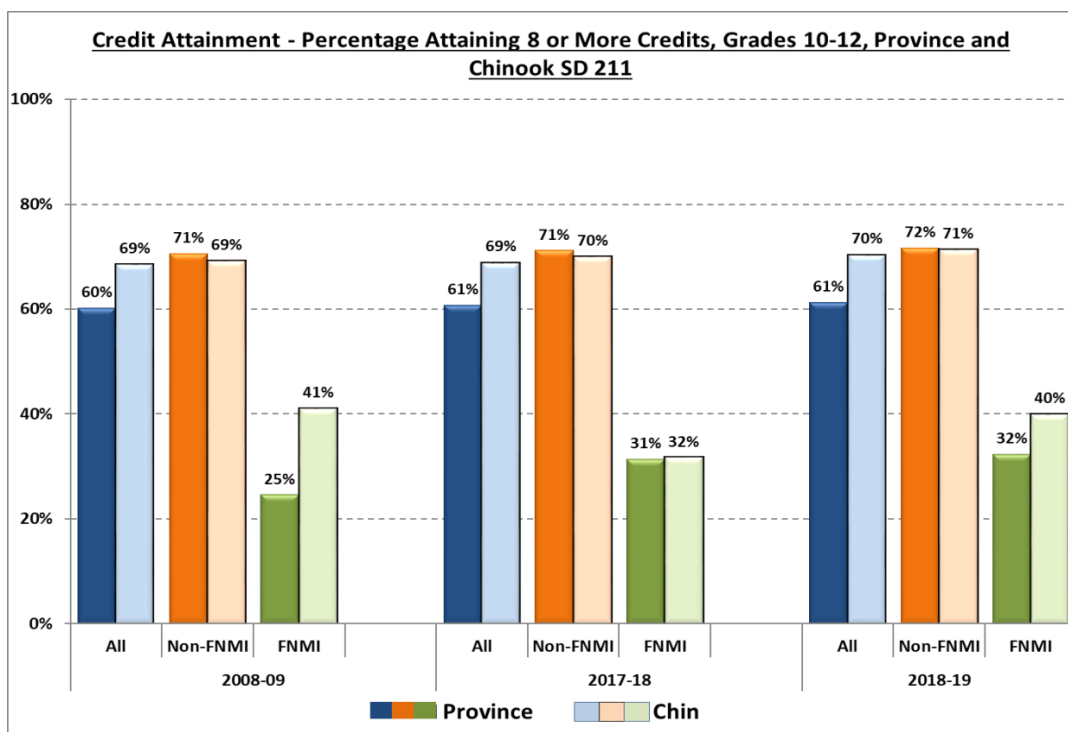
We are proud that the ELA 20 First Nations, Métis and Inuit students in Chinook have achieved an average final mark on par with the province (64.8% compared to 65.2%). That being said, the average final mark for this group of students in ELA 20 is about 14% lower than the results for other students in Chinook. Compared to the 2017-18 data (not reported above), we are now able to report on 6 subjects instead of 3 as the number of First Nations, Métis and Inuit Students has increased in all subjects except Math Foundations 20 and Math Workplace and Apprenticeship 20 where there are still fewer than ten FNMI students.

A concern is that of the five Grade 10 subject areas reported division results for FNMI students are considerably below the provincial averages (12% - 16% lower). Marks below 50% result in credits not being attained at the Grade 10 level.

### Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s 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 graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.





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

Source: Ministry of Education, 2019

### **Analysis of Results – Credit Attainment**

The percentage of Chinook students attaining eight or more credits yearly has remained relatively stable over the years with a slight increase to 70% in 2018-19, which is well above the provincial results of 61%. Results for Chinook's FNMI students have fluctuated somewhat over the years (in part due to small population numbers). Chinook is pleased to acknowledge the 8% increase in results for grade 10-12 FNMI students in the division (40% up from 32%) which is well ahead of the results for this group of students provincially (32%).

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

### School Division goals aligned with the Graduation Rates outcome

By 2020, Chinook's 3-year average graduation rate will be 90% and the 5-year average graduation rate will be 93%. By June 2019, strategies and structures will be researched and systematically implemented across the division to engage the 21st Century Learner.

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Student attendance rates continued to be tracked for students in grade 10, 11, and 12 by each school. In addition, each school tracked attendance of the other grades – schools created a policy, a plan, or a practice to acknowledge exemplary attendance (attending over 95% of the time) and developed a school and an individual plan to intervene in chronic student absenteeism.

Student Engagement continued to be our High School Professional Development focus. Staff PD and professional learning community time focused on this area. Authentic relationships, students as partners, supportive environment, and planning for deeper learning were maintained as an enduring strategy, and development work was completed on assessment for student learning and responding to diverse learners.

Chinook Grad committee met four times per year to review attendance, credit attainment and graduation on pace data, and monitor progress being made in these areas.

- Grad committee researched and reviewed options related to attendance, incentives, recommends and other options.

Continued to develop an awareness and plan to support teachers in the area of First Nations and Métis Education.

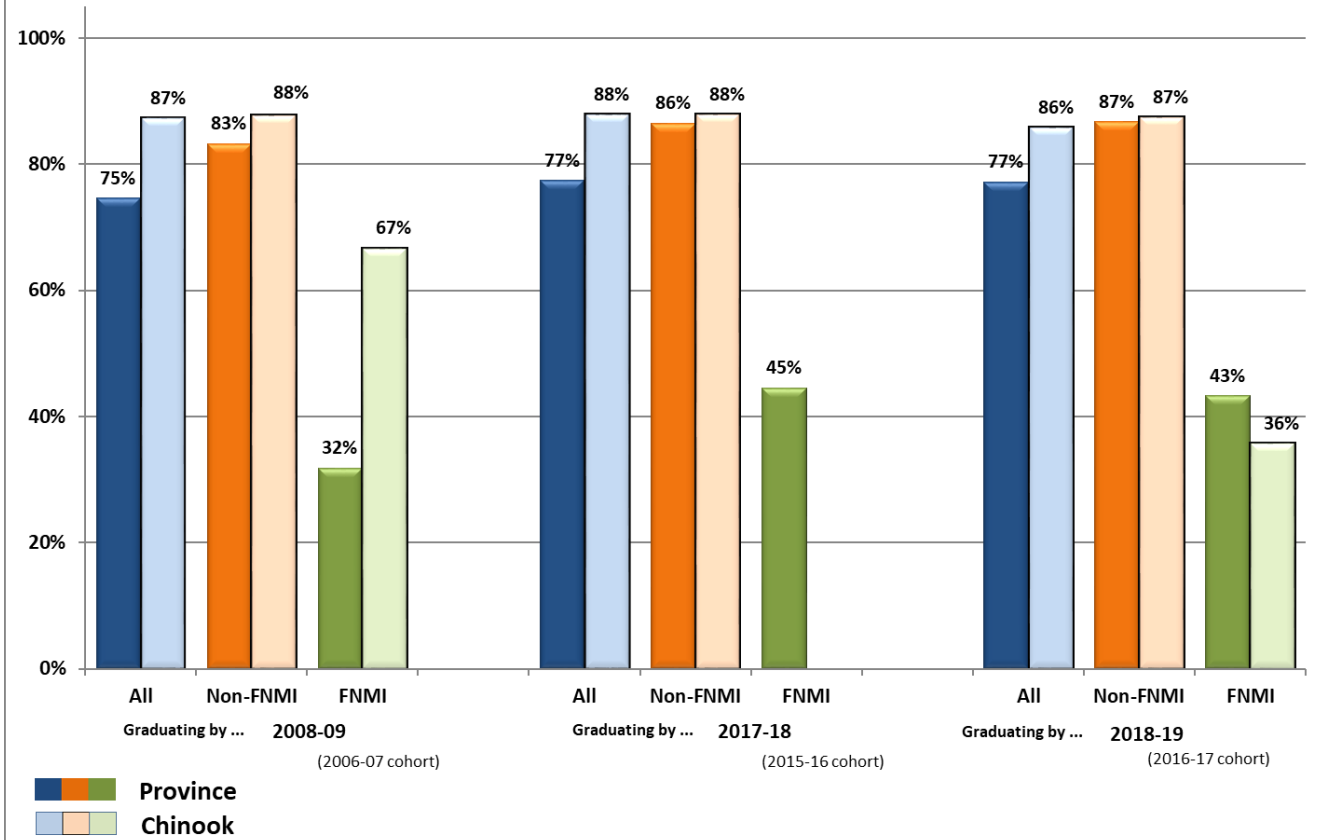
## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-time (within 3 years)

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

**On-time Graduation Rates, Province and Chinook SD**  
(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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

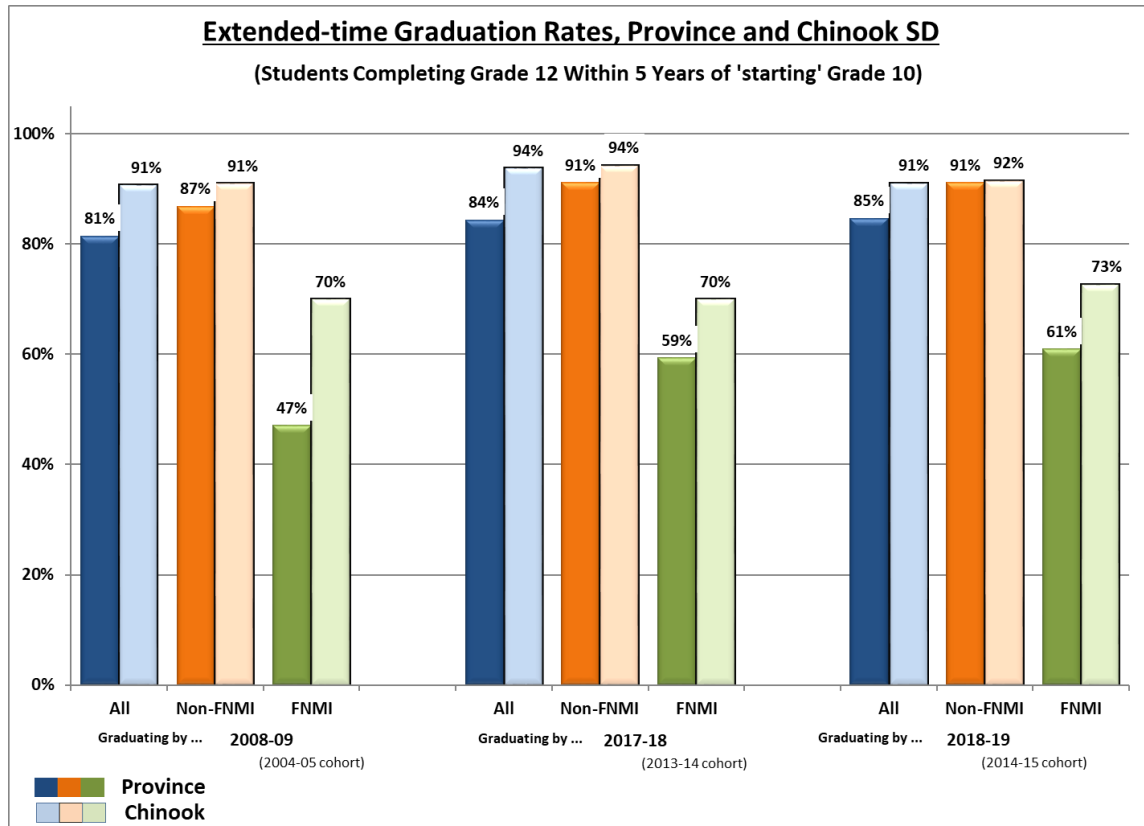
**Analysis of Results – On-time Graduation Rates (within 3 years)**

The graduation rate of 86% in 2018-19 is a reason for celebration. Results over the past two years of 88% (in 2017-18) and 86% this past year allows for optimism in reaching the provincial outcome target of 90% by 2020 for a three-year graduation rate. Work in attendance, chronic attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for successful infrastructure for long term success of all Chinook students. At 86%, the division graduation rate continues to be significantly above the provincial rate of 77%. Due to the small number of FNMI students in the cohort, further analysis is restricted but work in all the areas above will support long term growth for this group of students as well.

## Grade 12 Graduation Rate: Extended-time (within 5 years)

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

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within **five years** of entering Grade 10, which includes those who graduated 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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

## Analysis of Results – Extended-time Graduation Rates (within 5 years)

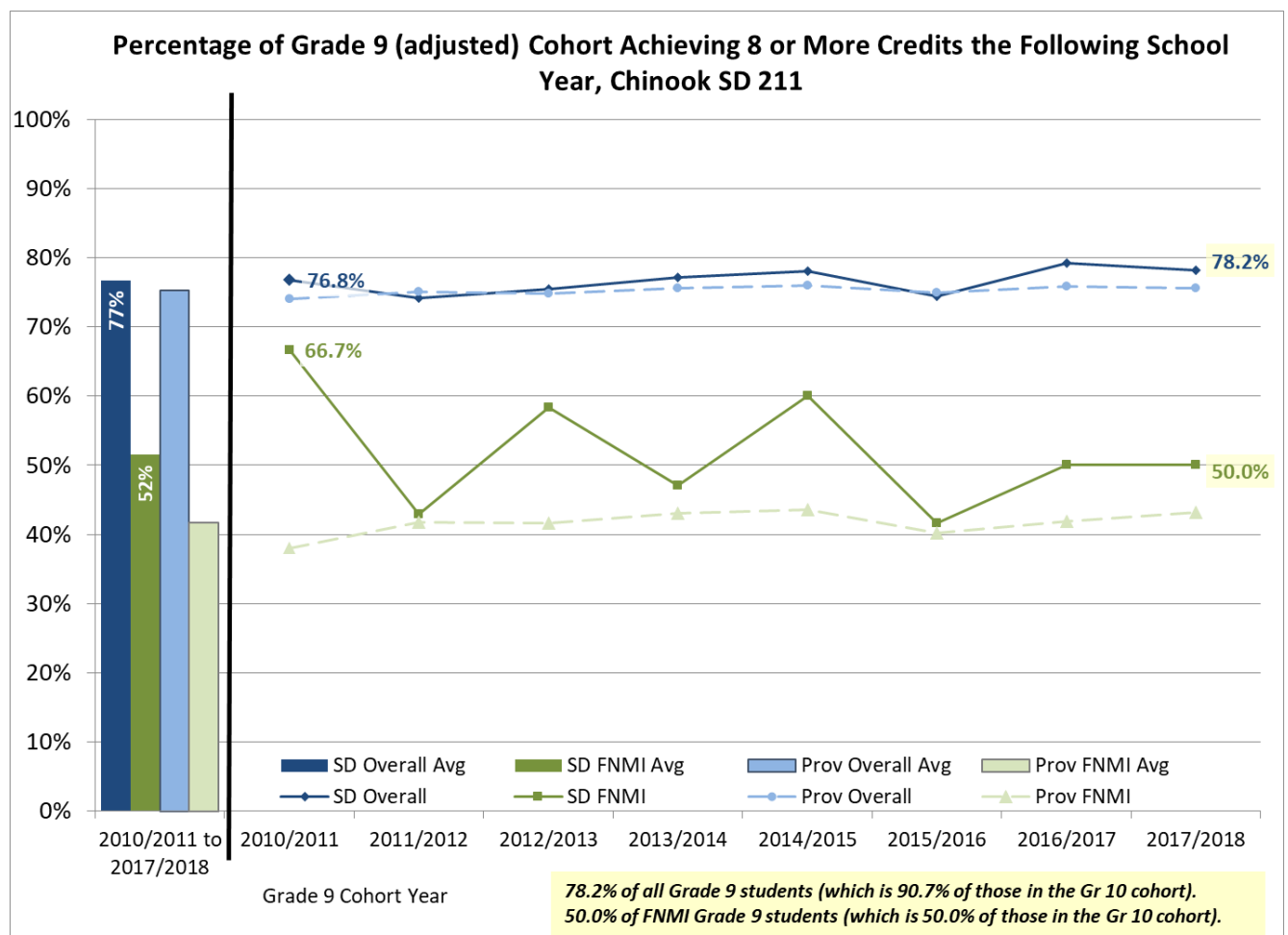
For each of the three years reported above the 5-year graduation rates have been over 90%: 91% in the baseline year (2008-09), 94% in 2017-18, and 91% in 2018-19. Having already achieved the ESSP 2020 goal, this is cause for continued celebration. Work in attendance, chronic attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for a successful infrastructure for long term success in Chinook. In comparison with the province for this measure, Chinook

students have succeeded at greater rates of between 6-10%. Results for FNMI students have also shown improvement since 2008-09, with 73% of FNMI students in Chinook graduating within five years in 2018-19 compared to 61% for this group of students provincially.

### Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2019

### **Analysis of Results – Grade 9 to 10 Transition**

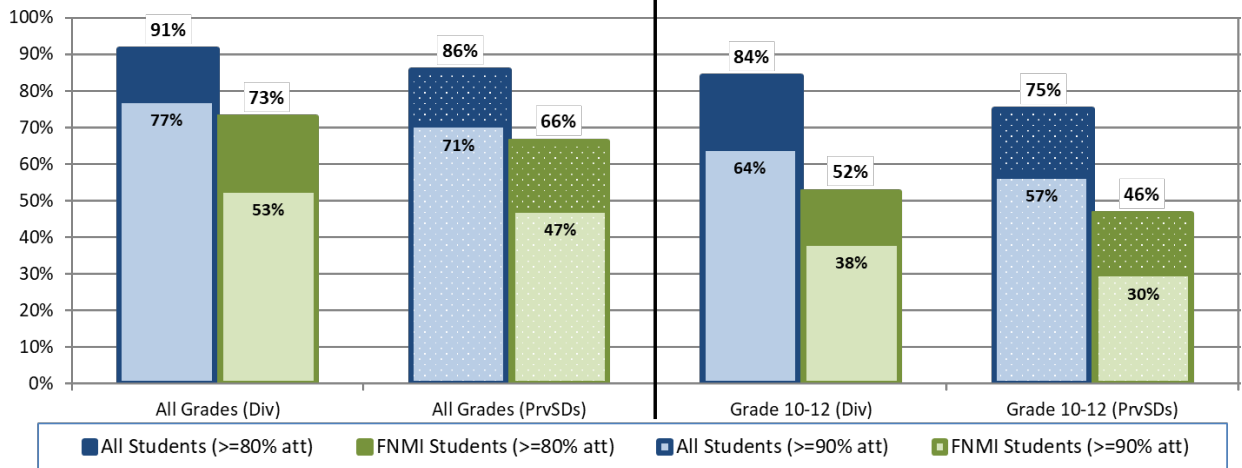
The percentage of Chinook School Division’s grade 9 student transitioning to grade 10 achieving 8 or more credits the following year has been trending upward since the beginning of the data collection in 2009-10. In the 2018-19 school year, the total was 78.2%, which was 90.7% of those students currently in the grade 10 cohort, and is above the 8-year average for the division (77%) and the province (76%). Results for Chinook’s FNMI students have fluctuated somewhat over the years (in part due to small population numbers), but on average over the last 8 years 52% have achieved 8 or more credits on this measure compared to about 42% provincially.

### **Attendance**

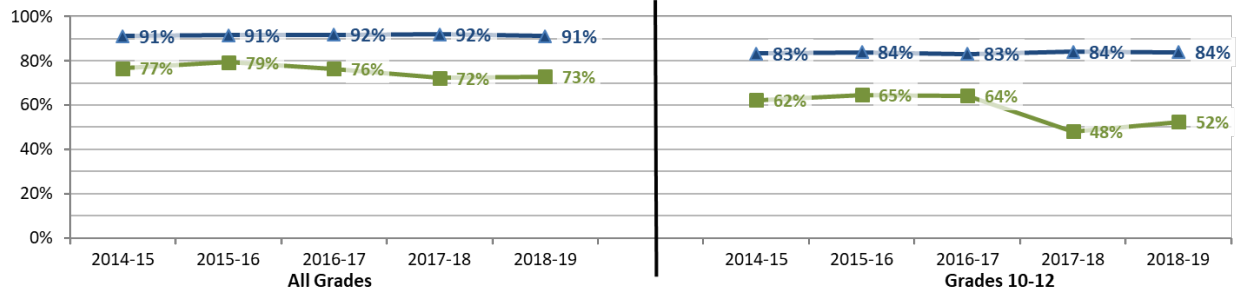
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

**Percentage of Students With at Least 80% (and 90%) Attendance, Chinook SD 211 and Provincial School Divisions, 2018-19**



**Student Attendance - Pct of Students with at least 80% Attendance, Chinook SD 211, 2014-15 to 2018-19**



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2019

**Analysis of Results – Attendance**

Chinook School Division attendance rates have remained consistent across all grades with 91-92% of students attending 80% or more each year since the 2014-15 school year. The grade 10-12 cohort has remained consistent at 83-84% over the same five-year period. Overall Chinook’s attendance rates are significantly above the province (e.g., in 2018-19, 91% of Chinook students attended 80% or more compared to 86% of students provincially). Results for FNMI students in Chinook were slightly above the provincial results for this group of students in all grades and for grades 10-12. One area for celebration in the 2018-19 school year is the slight increase in attendance rate at the grade 10-12 level for the FNMI population (52% up from 48%).

## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

### 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 domain as measured by the Early Years Evaluation (EYE).

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

Collected baseline data on all Kindergarten students and 4 year old PreK students within Chinook.

Analyzed the EYE data and research best practice and instruction.

Developed a list of interventions and the process of how the intervention is determined. Look at possible scenarios for how the intervention can be delivered in various schools based on size and need.

Implemented the principal elements of high quality early childhood programs based on an early years learning philosophy.

## Measures for Early Years

### Early Years Evaluation

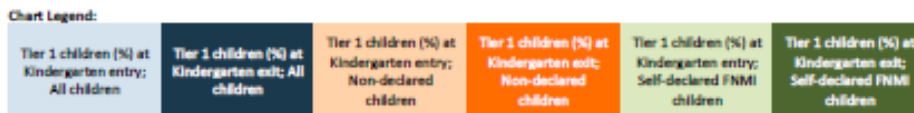
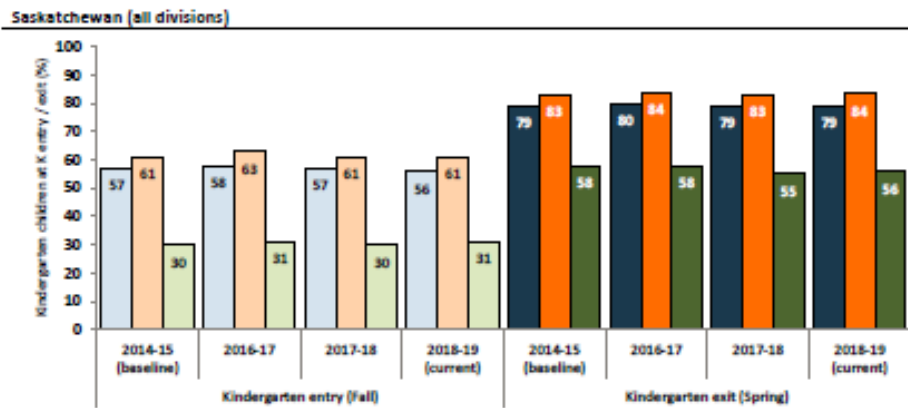
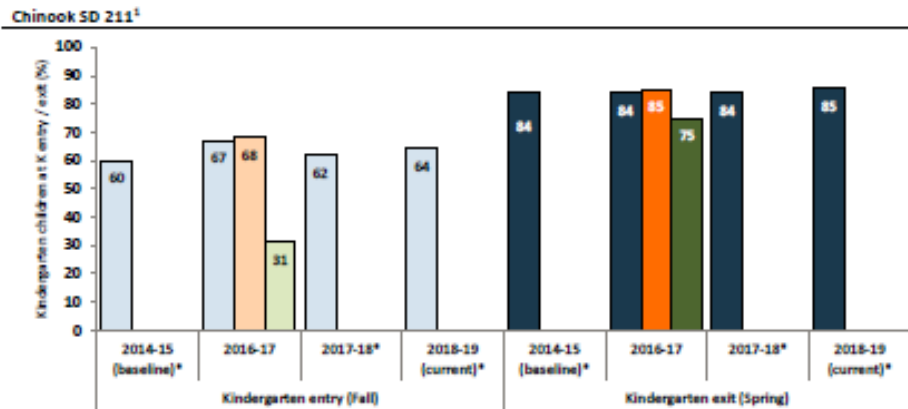
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following graph 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 three most recent years, as well as provincial results for the same time period.



**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years**



<sup>1</sup> Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown for some divisions in some years (\*) due to too few (or no) children in at least one comparison group.

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

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

Source: Ministry of Education, Early Years Branch, 2019

### **Analysis of Results – Early Years Evaluation**

In the 2018-19 school year, the percentage of Kindergarten students in Chinook School Division that exited Kindergarten in Tier 1 on the EYE was at 85%. This is 1% higher than the results for the 2017-18 school year and 6% higher than the province. We are proud of the increase in our Cognitive Domain from 64% Tier 1 in November 2018 to 92% Tier 1 May 2019 (not reported above). We have also had a significant decrease in the number of students identified as requiring Tier 2 and Tier 3 supports in the 2018-19 year. The number has gone from 126 students in Tier 2 and Tier 3 to 52 students. This means that there were many more students able to complete developmental tasks without difficulty and therefore ready to transition to Grade 1.

# Demographics

## Students

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Kindergarten</b>	434	404	432	422	402
<b>1</b>	409	450	430	442	447
<b>2</b>	450	399	445	442	454
<b>3</b>	414	440	413	442	446
<b>4</b>	436	406	448	414	449
<b>5</b>	465	436	415	456	420
<b>6</b>	430	460	439	410	455
<b>7</b>	433	426	470	438	418
<b>8</b>	457	439	445	477	446
<b>9</b>	493	516	497	494	528
<b>10</b>	524	486	520	491	483
<b>11</b>	467	476	469	468	440
<b>12</b>	526	497	516	509	475
<b>Total</b>	<b>5,938</b>	<b>5,835</b>	<b>5,939</b>	<b>5,905</b>	<b>5,863</b>

<b>PreK</b>	73	75	63	64	80
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Self-Identified FNMI</b>	<b>K to 3</b>	27	23	29	33	32
	<b>4 to 6</b>	29	27	26	20	20
	<b>7 to 9</b>	38	28	35	38	39
	<b>10 to 12</b>	43	34	41	42	38
	<b>Total</b>	<b>137</b>	<b>112</b>	<b>131</b>	<b>133</b>	<b>129</b>
<b>French Immersion</b>	<b>K to 3</b>	124	138	153	150	163
	<b>4 to 6</b>	63	65	70	85	88
	<b>7 to 9</b>	47	51	56	49	56
	<b>10 to 12</b>	32	32	36	40	42
	<b>Total</b>	<b>266</b>	<b>286</b>	<b>315</b>	<b>324</b>	<b>349</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	193	181	163	199	199
	<b>4 to 6</b>	187	193	188	205	192
	<b>7 to 9</b>	202	202	197	226	196
	<b>10 to 12</b>	82	94	80	92	95
	<b>Total</b>	<b>664</b>	<b>670</b>	<b>628</b>	<b>722</b>	<b>682</b>

### Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

## Staff

Job Category	FTEs
Classroom teachers	382.0
Principals, vice-principals	40.8
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	237.0
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	20.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	68.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	135.8
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>889.8</b>

### Notes:

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

Source: Chinook School Division, 2019

## Senior Management Team

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

## Infrastructure and Transportation

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

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

## Infrastructure Projects

School	Project	Details	2018-19 Cost
Burstall	Classroom Demolition	Remove old portable classrooms and repair exterior where attached	*\$29,054.96
Burstall	Fire Alarm	Upgrade Fire Alarm system, lighting and exits <i>(not completed)</i>	\$53,469.20
Burstall	Roof and Structural remediation	Replace Roof and structural remediation of the 1969 addition <i>(design fees only)</i>	\$13,067.12
Consul	R.T.U. Replacement	Replace ageing roof top units and installation of a BMS <i>(not completed)</i>	\$208,986.86
Eastend	Roof Replacement	Replace EPDM roofing system with a SBS system <i>(not completed)</i>	*\$692,963.92
Eastend	Boiler Replacement	Replace Boilers, pumps and install a BMS <i>(not completed)</i>	\$136,836.06
Hazlet	Replace Electrical Main Service	Replace electrical main distribution which was non-code compliant. Project funded through Ministry emergent funds.	\$42,766.46
Hazlet	Roof Replacement	Replace roofing over 1964 addition <i>(not completed)</i>	\$265,439.34
Herbert	Environmental remediation	Remove contaminated soil from the old Herbert Power House site <i>(not complete)</i>	\$55,480.01
Shaunavon High	Fire Alarm	Replace Fire Alarm system <i>(not complete)</i>	\$46,212.43
Stewart Valley	Boiler Replacement	Replace Boilers, pumps and install BMS <i>(not completed)</i>	\$78,166.03
SCCHS	Controls Upgrade Phase 3	Replace Fans 1- FA, 6E, 22E, heat wheel. Add all shops reheat coils and fans on the BMS	*\$420,481.54
SCCHS	Lighting control upgrade	Replace original low voltage lighting control system. Add occupancy and vacancy sensors.	*\$223,319.87
SCCHS	Roof Replacement	Replace roof over shop area	*\$833,980.38
SCCHS	Pump Replacement	Replace main heating pumps P10 and P11 Add VFDs and controls. Emergent Funding <i>(not complete)</i>	\$90,916.34
<b>Total</b>			<b>\$3,191,140.50</b>

\*Part of the cost of project was paid during 2017/2018

## Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school on 117 routes. Transportation is provided within the City of Swift Current on 34.5 routes. Chinook School Division operates its own transportation and owns a fleet of 210 buses of various sizes.

### Student Transportation

<b>Transportation Statistics</b>	
Number of students transported daily**	3268
In-town students transported (included in above)	1305
Transportation routes	151.5
Number of buses owned	210
Kilometres travelled daily	24,891 Rural 1,365 Urban <b>26,256 Total</b>
Average age of bus (route only)	4.5 years
Capacity utilized on buses***	55%
Average one-way ride time	62 mins
Longest one-way ride time	81 mins
Cost per student per year	\$3,064.76
Cost per kilometre travelled	\$2.05
Cost per mile travelled	\$3.31

\*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

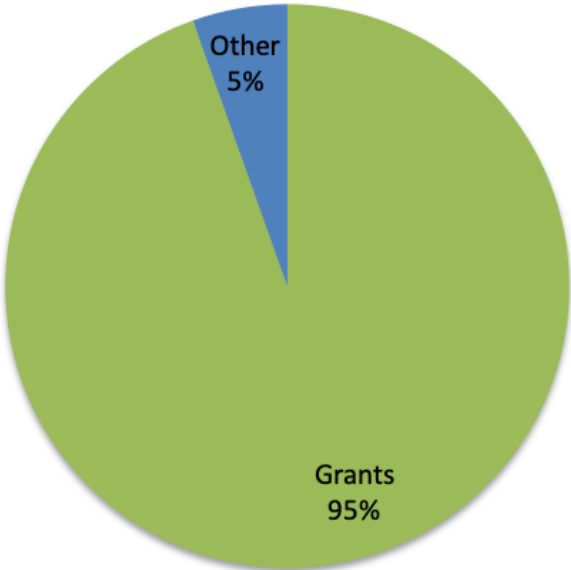
\*\*\*Target ridership is 66% of labelled capacity to recognize student size relative to seat size.



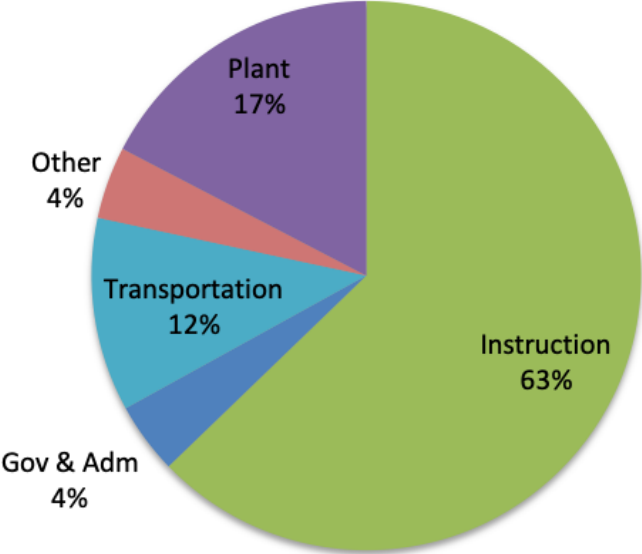
# Financial Overview

## Summary of Revenue and Expenses

### Revenue 2018-19



### Expense 2018-19



## Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	-	-	13,307,171	-	-	
Grants	77,268,641	77,927,635	64,837,406	658,994	1%	
Tuition and Related Fees	945,361	968,902	975,361	23,541	2%	
School Generated Funds	2,294,400	2,142,756	2,236,300	(151,644)	-7%	1
Complementary Services	419,798	404,315	433,928	(15,483)	-4%	
External Services	85,896	108,161	83,229	22,265	26%	2
Other	422,430	849,559	1,160,844	427,129	101%	3
<b>Total Revenues</b>	<b>81,436,526</b>	<b>82,401,328</b>	<b>83,034,239</b>	<b>964,802</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	353,920	351,173	274,546	(2,747)	-1%	
Administration	3,359,599	3,200,487	3,453,781	(159,112)	-5%	
Instruction	55,602,154	53,232,234	54,472,805	(2,369,920)	-4%	
Plant	12,929,263	14,720,751	13,515,709	1,791,488	14%	4
Transportation	10,020,314	9,680,427	9,790,057	(339,887)	-3%	
Tuition and Related Fees	659,713	498,717	670,879	(160,996)	-24%	5
School Generated Funds	2,153,900	2,095,705	2,108,962	(58,195)	-3%	
Complementary Services	448,340	438,388	377,279	(9,952)	-2%	
External Services	73,804	105,359	76,980	31,555	43%	6
Other Expenses	483,811	467,666	2,291,349	(16,145)	-3%	
<b>Total Expenses</b>	<b>86,084,818</b>	<b>84,790,907</b>	<b>87,032,347</b>	<b>(1,293,911)</b>	<b>-2%</b>	
<b>Deficit for the Year</b>	<b>(4,648,292)</b>	<b>(2,389,579)</b>	<b>(3,998,108)</b>			

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

Note	Explanation
1	Underbudget due to less fundraising activities at schools than budgeted.
2	Overbudget due to funding received for Language Literacy Initiative that was not budgeted.
3	Overbudget due to insurance proceeds and emergent funding received that were not budgeted, as well as higher than budgeted interest income.
4	Overbudget mainly due to increase in minor renovations that were offset by insurance proceeds, emergent funding and PMR funding.
5	Underbudget due to less students enrolled than budgeted.
6	Overbudget due to expenses for Language Literacy Initiative implemented but not budgeted.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Andrus, Shane	\$ 10,781	\$ 9,359	\$ -	\$ 1,168	\$ -	\$ 92	\$ 21,400
Caswell, Larry	7,558	3,834	-	1,551	-	-	12,943
Hahn, Dianne	7,584	1,094	-	145	-	195	9,018
Humphrey, Gwen	7,168	5,533	-	1,813	-	-	14,514
Mouland, Susan	9,855	5,086	-	1,379	-	-	16,320
Pridmore, Kimberley (Chair)	18,401	16,236	-	3,207	-	131	37,975
Ramage, Tim	10,091	2,140	-	3,235	-	9	15,475
Toney, Katelyn (Vice Chair)	12,365	8,185	-	1,985	-	24	22,559
Weinbender, Tim	9,824	5,030	-	1,196	-	-	16,050
<b>Total</b>	<b>\$ 93,627</b>	<b>\$ 56,497</b>	<b>\$ -</b>	<b>\$ 15,679</b>	<b>\$ -</b>	<b>\$ 451</b>	<b>\$ 166,254</b>

### Personal Services

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

### Supplier Payments

Name	Amount
1080 Architecture Planning	153,913
Amazon.Com	98,906
B & A Petroleum Ltd.	88,629
B.A. Robinson Co. Ltd.	97,277

Name	Amount
Black & McDonald Limited	384,993
BTS Business Technology Solutions	149,600
C & E Mechanical Inc.	137,762
C & L Bus	77,723

Name	Amount
Canaccord Genuity Corp.	1,500,000
City of Swift Current	897,553
Country Club Distributors	58,282
Cummins Canada	50,169
Dietz, Brad	92,319
Duncan Roofing Ltd.	704,116
Ellison Travel & Tours Ltd.	56,930
Federated Co-operatives Ltd.	998,053
Follett School Solutions Inc.	59,037
Great Plains College	328,638
Growing Smiles Fundraising	53,510
Hale, Wendy	96,524
Hawk's Agro	92,534
HBI Office Plus Inc.	69,678
HDA Engineering Ltd.	95,317
Hegg, Clarence	130,914
Holy Trinity Catholic School Division	473,297
Horizon	130,881
IBM Canada Ltd.	139,869
Inland Audio Visual	58,425
J & S Tire Service Ltd.	100,560
L.M.O. Landscaping Ltd.	89,392
Leeville Construction Ltd.	75,161
Legacy Bus Sales Ltd.	753,606
Len's Plumbing & Heating Ltd	233,722
Marsh Canada Ltd	344,531
Melhoff Electric Ltd.	300,907
Miller Ford Sales	220,904

Name	Amount
Nuwest Interiors	74,341
Pearson Education Canada	88,125
Pioneer Co-op	201,973
Plato's Superior Roofing Ltd.	1,022,653
Powerschool Canada	147,919
Prairie Rose School Division	174,147
R & C Cocks & Alex Steier	51,843
Redekop, Kim	51,030
Sask Energy	481,971
Sask Power	635,366
Sask Tel	171,937
SGI Auto Fund Division	192,646
Shanahan's Building Ltd.	68,040
Skip's Auto Service Ltd.	60,467
Southwest Paving	66,361
Southwest Tire	86,398
Sportfactor Inc.	67,620
Supreme Office Products	127,862
Swish-Kemsol	163,986
The Driving Force Inc.	120,260
Town of Shaunavon	56,470
Trade West Equipment	55,625
United Library Services	52,542
Warner Industries	138,066
Waste Management Of Canada	112,241
Wesclean	53,555
West Country Energy Services	54,536
X10 Networks	76,770

### *Other Expenditures*

Name	Amount
Chinook Teachers Association	96,161
Municipal Employees Pension Plan	2,792,787
Receiver General	14,947,762
Sask School Boards Association	1,077,674

Name	Amount
Sask Teachers Federation	4,665,703
Sask Workers Compensation Board	174,790
Teachers Superannuation Commission	73,455

**Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the Chinook School Division No. 211

School Division No. 2110500

For the Period Ending: August 31, 2019

Rod Quintin  
Chief Financial Officer

Stark & Marsh CPA LLP  
Auditor

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

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## Management's Responsibility for the Financial Statements

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


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

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

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

On behalf of the Chinook School Division No. 211:

  
\_\_\_\_\_  
Board Chair

  
\_\_\_\_\_  
Director of Education

  
\_\_\_\_\_  
Chief Financial Officer

November 25, 2019



## INDEPENDENT AUDITOR'S REPORT

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

### **Opinion**

We have audited the financial statements of Chinook School Division No. 211, which comprise the statement of financial position as at August 31, 2019, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

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

### **Auditor's Responsibility for the Audit of the Financial Statements**

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



## INDEPENDENT AUDITOR'S REPORT (continued)

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

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

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

  
CPA LLP  
Chartered Professional Accountants

Swift Current, Saskatchewan  
November 25, 2019

**Chinook School Division No. 211**  
**Statement of Financial Position**  
as at August 31, 2019

	2019	2018
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	25,622,054	26,472,987
Accounts Receivable (Note 7)	702,964	235,018
Portfolio Investments (Note 3)	1,536,206	59,550
<b>Total Financial Assets</b>	<b>27,861,224</b>	<b>26,767,555</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,680,977	2,341,904
Long-Term Debt (Note 9)	12,367,519	13,226,925
Liability for Employee Future Benefits (Note 5)	1,942,600	1,906,300
Deferred Revenue (Note 10)	177,212	136,766
<b>Total Liabilities</b>	<b>17,168,308</b>	<b>17,611,895</b>
<b>Net Financial Assets</b>	<b>10,692,916</b>	<b>9,155,660</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	89,094,262	93,111,414
Inventory of Supplies for Consumption	547,560	522,531
Prepaid Expenses	377,198	311,910
<b>Total Non-Financial Assets</b>	<b>90,019,020</b>	<b>93,945,855</b>
<b>Accumulated Surplus (Note 13)</b>	<b>100,711,936</b>	<b>103,101,515</b>

Contractual Rights (Note 16)

Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

**Chinook School Division No. 211**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Property Taxes and Other Related Grants	-	-	13,307,171
Tuition and Related Fees	77,268,641	77,927,635	64,837,406
School Generated Funds	945,361	968,902	975,361
Complementary Services (Note 11)	2,294,400	2,142,756	2,236,300
External Services (Note 12)	419,798	404,315	433,928
Other	85,896	108,161	83,229
	422,430	849,559	1,160,844
<b>Total Revenues (Schedule A)</b>	<b>81,436,526</b>	<b>82,401,328</b>	<b>83,034,239</b>
<b>EXPENSES</b>			
Governance	353,920	351,173	274,546
Administration	3,359,599	3,200,487	3,453,781
Instruction	55,602,154	53,232,234	54,472,805
Plant	12,929,263	14,720,751	13,515,709
Transportation	10,020,314	9,680,427	9,790,057
Tuition and Related Fees	659,713	498,717	670,879
School Generated Funds	2,153,900	2,095,705	2,108,962
Complementary Services (Note 11)	448,340	438,388	377,279
External Services (Note 12)	73,804	105,359	76,980
Other	483,811	467,666	2,291,349
<b>Total Expenses (Schedule B)</b>	<b>86,084,818</b>	<b>84,790,907</b>	<b>87,032,347</b>
<b>Operating Deficit for the Year</b>	<b>(4,648,292)</b>	<b>(2,389,579)</b>	<b>(3,998,108)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>103,101,515</b>	<b>103,101,515</b>	<b>107,099,623</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>98,453,223</b>	<b>100,711,936</b>	<b>103,101,515</b>

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, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>9,155,660</b>	<b>9,155,660</b>	<b>10,194,165</b>
<b>Changes During the Year</b>			
Operating Deficit for the Year	(4,648,292)	(2,389,579)	(3,998,108)
Acquisition of Tangible Capital Assets (Schedule C)	(310,000)	(968,719)	(2,362,509)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	75,771	173,695
Net Gain on Disposal of Capital Assets (Schedule C)	-	(4,781)	(77,454)
Amortization of Tangible Capital Assets (Schedule C)	4,815,336	4,914,881	4,979,498
Net Acquisition of Inventory of Supplies	-	(25,029)	(9,491)
Net Change in Other Non-Financial Assets	-	(65,288)	255,864
<b>Change in Net Financial Assets</b>	<b>(142,956)</b>	<b>1,537,256</b>	<b>(1,038,505)</b>
<b>Net Financial Assets, End of Year</b>	<b>9,012,704</b>	<b>10,692,916</b>	<b>9,155,660</b>

*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, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(2,389,579)	(3,998,108)
Add Non-Cash Items Included in Deficit (Schedule D)	4,910,100	4,902,044
Net Change in Non-Cash Operating Activities (Schedule E)	(142,444)	21,035,845
<b>Cash Provided by Operating Activities</b>	<b>2,378,077</b>	<b>21,939,781</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(968,719)	(2,362,509)
Proceeds on Disposal of Tangible Capital Assets	75,771	173,695
<b>Cash Used by Capital Activities</b>	<b>(892,948)</b>	<b>(2,188,814)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(1,501,688)	(1,508)
Proceeds on Disposal of Portfolio Investments	25,032	18,232
<b>Cash Provided (Used) by Investing Activities</b>	<b>(1,476,656)</b>	<b>16,724</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	1,938,635
Repayment of Long-Term Debt	(859,406)	(644,205)
<b>Cash Provided (Used) by Financing Activities</b>	<b>(859,406)</b>	<b>1,294,430</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(850,933)</b>	<b>21,062,121</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>26,472,987</b>	<b>5,410,866</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>25,622,054</b>	<b>26,472,987</b>

*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, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Revenue from Supplemental Levies	-	-	12,799,010
<b>Total Property Tax Revenue</b>	<b>-</b>	<b>-</b>	<b>12,799,010</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	-	68,082
Provincial Government	-	-	159,555
Railways	-	-	132,652
Other	-	-	201,468
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>-</b>	<b>561,757</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Urban	-	-	7,133
House Trailer Fees	-	-	(10,524)
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>-</b>	<b>(3,391)</b>
<b>Additions to Levy</b>			
Penalties	-	-	101,314
Other	-	-	(12,591)
<b>Total Additions to Levy</b>	<b>-</b>	<b>-</b>	<b>88,723</b>
<b>Deletions from Levy</b>			
Cancellations	-	-	(138,232)
Other Deletions	-	-	(696)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>-</b>	<b>(138,928)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>-</b>	<b>-</b>	<b>13,307,171</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	74,867,292	74,976,324	62,507,614
Other Ministry Grants	65,300	67,652	67,709
<b>Total Ministry Grants</b>	<b>74,932,592</b>	<b>75,043,976</b>	<b>62,575,323</b>
Other Provincial Grants	-	304	-
Grants from Others	353,519	274,782	282,557
<b>Total Operating Grants</b>	<b>75,286,111</b>	<b>75,319,062</b>	<b>62,857,880</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,982,530	2,608,573	1,979,526
<b>Total Capital Grants</b>	<b>1,982,530</b>	<b>2,608,573</b>	<b>1,979,526</b>
<b>Total Grants</b>	<b>77,268,641</b>	<b>77,927,635</b>	<b>64,837,406</b>

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	26,100	39,150	26,100
Federal Government and First Nations	592,245	537,356	608,290
Individuals and Other	-	-	13,955
<b>Total Tuition Fees</b>	<b>618,345</b>	<b>576,506</b>	<b>648,345</b>
Transportation Fees	327,016	392,396	327,016
<b>Total Operating Tuition and Related Fees</b>	<b>945,361</b>	<b>968,902</b>	<b>975,361</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>945,361</b>	<b>968,902</b>	<b>975,361</b>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	4,400	-	-
Commercial Sales - Non-GST	400,000	64,857	130,166
Fundraising	800,000	893,059	1,123,617
Grants and Partnerships	190,000	144,905	85,211
Students Fees	250,000	207,680	435,293
Other	650,000	832,255	462,013
<b>Total Non-Curricular Fees</b>	<b>2,294,400</b>	<b>2,142,756</b>	<b>2,236,300</b>
<b>Total School Generated Funds Revenue</b>	<b>2,294,400</b>	<b>2,142,756</b>	<b>2,236,300</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	333,348	333,391	327,348
<b>Total Operating Grants</b>	<b>333,348</b>	<b>333,391</b>	<b>327,348</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	86,450	63,514	106,580
Other Revenue	-	7,410	-
<b>Total Fees and Other Revenue</b>	<b>86,450</b>	<b>70,924</b>	<b>106,580</b>
<b>Total Complementary Services Revenue</b>	<b>419,798</b>	<b>404,315</b>	<b>433,928</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	76,896	102,492	76,896
<b>Total Operating Grants</b>	<b>76,896</b>	<b>102,492</b>	<b>76,896</b>
<b>Fees and Other Revenue</b>			
Other Revenue	9,000	5,669	6,333
<b>Total Fees and Other Revenue</b>	<b>9,000</b>	<b>5,669</b>	<b>6,333</b>
<b>Total External Services Revenue</b>	<b>85,896</b>	<b>108,161</b>	<b>83,229</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	313,000	360,474	707,588
Sales & Rentals	9,430	16,311	74,564
Investments	100,000	467,993	301,238
Gain on Disposal of Capital Assets	-	4,781	77,454
<b>Total Other Revenue</b>	<b>422,430</b>	<b>849,559</b>	<b>1,160,844</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>81,436,526</b>	<b>82,401,328</b>	<b>83,034,239</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	128,003	150,575	100,209
Professional Development - Board Members	20,790	15,679	13,955
School Community Councils	60,627	49,615	50,971
Elections	4,000	728	-
Other Governance Expenses	140,500	134,576	109,411
<b>Total Governance Expense</b>	<b>353,920</b>	<b>351,173</b>	<b>274,546</b>
<b>Administration Expense</b>			
Salaries	2,262,844	2,227,715	2,448,278
Benefits	279,571	240,096	241,993
Supplies & Services	309,477	305,965	234,230
Non-Capital Furniture & Equipment	49,694	24,283	25,836
Building Operating Expenses	102,500	80,250	92,742
Communications	104,737	90,998	89,230
Travel	69,378	74,915	84,456
Professional Development	47,000	20,612	9,027
Amortization of Tangible Capital Assets	134,398	135,653	227,989
<b>Total Administration Expense</b>	<b>3,359,599</b>	<b>3,200,487</b>	<b>3,453,781</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	38,369,023	37,234,236	38,770,198
Instructional (Teacher Contract) Benefits	1,757,484	1,736,206	1,936,512
Program Support (Non-Teacher Contract) Salaries	8,304,676	8,077,184	7,791,605
Program Support (Non-Teacher Contract) Benefits	1,540,161	1,550,130	1,428,997
Instructional Aids	1,939,309	1,262,997	1,214,623
Supplies & Services	845,178	762,424	631,828
Non-Capital Furniture & Equipment	873,974	1,008,798	1,092,043
Communications	189,171	188,194	199,143
Travel	569,903	414,676	454,831
Professional Development	531,164	337,929	234,998
Student Related Expense	409,385	426,968	401,424
Amortization of Tangible Capital Assets	272,726	232,492	316,603
<b>Total Instruction Expense</b>	<b>55,602,154</b>	<b>53,232,234</b>	<b>54,472,805</b>



**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	3,215,940	3,300,966	3,188,050
Benefits	591,868	588,299	565,310
Supplies & Services	14,400	8,389	13,528
Non-Capital Furniture & Equipment	39,100	39,361	31,859
Building Operating Expenses	6,145,076	7,737,857	6,618,937
Communications	15,258	12,938	12,839
Travel	151,500	113,013	137,475
Professional Development	10,000	4,086	18,370
Amortization of Tangible Capital Assets	2,746,121	2,915,842	2,929,341
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>12,929,263</b>	<b>14,720,751</b>	<b>13,515,709</b>
<b>Student Transportation Expense</b>			
Salaries	3,976,581	4,025,997	3,512,843
Benefits	717,502	705,579	587,571
Supplies & Services	1,605,855	1,304,881	1,220,693
Non-Capital Furniture & Equipment	958,777	1,058,902	832,357
Building Operating Expenses	190,500	128,563	156,459
Communications	34,907	20,179	21,287
Travel	30,000	28,265	20,831
Professional Development	42,918	4,923	2,600
Contracted Transportation	813,090	784,151	1,941,758
Amortization of Tangible Capital Assets	1,650,184	1,618,987	1,493,658
<b>Total Student Transportation Expense</b>	<b>10,020,314</b>	<b>9,680,427</b>	<b>9,790,057</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	572,044	439,647	586,049
Transportation Fees	87,669	59,070	84,830
<b>Total Tuition and Related Fees Expense</b>	<b>659,713</b>	<b>498,717</b>	<b>670,879</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	5,000	4,486	625
Cost of Sales	620,000	253,189	721,679
Non-Capital Furniture & Equipment	18,000	7,246	8,167
School Fund Expenses	1,500,000	1,819,884	1,367,591
Amortization of Tangible Capital Assets	10,900	10,900	10,900
<b>Total School Generated Funds Expense</b>	<b>2,153,900</b>	<b>2,095,705</b>	<b>2,108,962</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	233,328	215,534	186,381
Program Support (Non-Teacher Contract) Salaries & Benefits	101,121	115,741	99,642
Transportation Salaries & Benefits	25,524	39,880	28,599
Instructional Aids	1,210	5,884	3,482
Supplies & Services	33,000	16,966	15,006
Communications	1,100	3,461	637
Travel	2,000	6,112	1,486
Professional Development (Non-Salary Costs)	5,050	-	341
Student Related Expenses	-	1,994	3,804
Contracted Transportation & Allowances	45,000	31,809	36,894
Amortization of Tangible Capital Assets	1,007	1,007	1,007
<b>Total Complementary Services Expense</b>	<b>448,340</b>	<b>438,388</b>	<b>377,279</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	61,304	59,636	57,499
Instructional Aids	-	3,252	-
Supplies & Services	1,000	25,188	2,783
Non-Capital Furniture & Equipment	-	5,386	5,300
Communications	1,500	1,225	1,208
Travel	8,000	10,607	10,190
Professional Development (Non-Salary Costs)	2,000	65	-
<b>Total External Services Expense</b>	<b>73,804</b>	<b>105,359</b>	<b>76,980</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	20,400	97	717
Interest on Capital Loans	463,411	453,614	403,540
<b>Total Interest and Bank Charges</b>	<b>483,811</b>	<b>453,711</b>	<b>404,257</b>
Transfer of Taxes Receivable	-	-	1,887,092
Provision for Uncollectable Accounts	-	13,955	-
<b>Total Other Expense</b>	<b>483,811</b>	<b>467,666</b>	<b>2,291,349</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>86,084,818</b>	<b>84,790,907</b>	<b>87,032,347</b>

**Chinook School Division No. 211**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2019**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Improvements	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	1,231,000	2,558,661	118,574,641	1,985,305	9,211,715	17,283,757	1,621,936	5,157,735	1,071,538	24,584	35,656	158,756,528	167,968,832
Additions/Purchases	-	-	-	-	-	562,630	141,555	116,155	138,945	9,434	-	968,719	2,362,509
Disposals	-	-	-	-	-	(402,247)	-	-	-	-	-	(402,247)	(11,574,813)
<b>Closing Balance as of August 31</b>	<b>1,231,000</b>	<b>2,558,661</b>	<b>118,574,641</b>	<b>1,985,305</b>	<b>9,211,715</b>	<b>17,444,140</b>	<b>1,763,491</b>	<b>5,273,890</b>	<b>1,210,483</b>	<b>34,018</b>	<b>35,656</b>	<b>159,323,000</b>	<b>158,756,528</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	-	1,253,095	45,729,398	434,096	4,010,600	8,410,509	1,255,709	3,601,449	927,100	23,158	-	65,645,114	72,144,188
Amortization of the Period	-	91,512	2,440,488	99,264	399,492	1,278,888	144,577	379,310	79,922	1,428	-	4,914,881	4,979,498
Disposals	-	-	-	-	-	(331,257)	-	-	-	-	-	(331,257)	(11,478,572)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,344,607</b>	<b>48,169,886</b>	<b>533,360</b>	<b>4,410,092</b>	<b>9,358,140</b>	<b>1,400,286</b>	<b>3,980,759</b>	<b>1,007,022</b>	<b>24,586</b>	<b>N/A</b>	<b>70,228,738</b>	<b>65,645,114</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	1,231,000	1,305,566	72,845,243	1,551,209	5,201,115	8,873,248	366,227	1,556,286	144,438	1,426	35,656	93,111,414	95,824,644
Closing Balance as of August 31	1,231,000	1,214,054	70,404,755	1,451,945	4,801,623	8,086,000	363,205	1,293,131	203,461	9,432	35,656	89,094,262	93,111,414
<b>Change in Net Book Value</b>	<b>-</b>	<b>(91,512)</b>	<b>(2,440,488)</b>	<b>(99,264)</b>	<b>(399,492)</b>	<b>(787,248)</b>	<b>(3,022)</b>	<b>(263,155)</b>	<b>59,023</b>	<b>8,006</b>	<b>-</b>	<b>(4,017,152)</b>	<b>(2,713,230)</b>
<b>Disposals</b>													
Historical Cost	-	-	-	-	-	402,247	-	-	-	-	-	402,247	11,574,813
Accumulated Amortization	-	-	-	-	-	331,257	-	-	-	-	-	331,257	11,478,572
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,990</b>	<b>96,241</b>
Price of Sale	-	-	-	-	-	75,771	-	-	-	-	-	75,771	173,695
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,781</b>	<b>77,454</b>

**Chinook School Division No. 211**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,914,881	4,979,498
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(4,781)	(77,454)
<b>Total Non-Cash Items Included in Deficit</b>	<b>4,910,100</b>	<b>4,902,044</b>

**Chinook School Division No. 211**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(467,946)	24,072,863
Decrease in Assets Held for Sale	-	309,895
Increase (Decrease) in Accounts Payable and Accrued Liabilities	339,073	(1,078,403)
Increase in Liability for Employee Future Benefits	36,300	112,000
Increase (Decrease) in Deferred Revenue	40,446	(2,626,883)
(Increase) in Inventory of Supplies for Consumption	(25,029)	(9,491)
(Increase) Decrease in Prepaid Expenses	(65,288)	255,864
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(142,444)</b>	<b>21,035,845</b>

**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Chinook School Division No. 211” and operates as “the Chinook School Division No. 211”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Trust Funds**

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

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

**c) Measurement Uncertainty and the Use of Estimates**

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

**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

- the liability for employee future benefits of \$1,942,600 (2018 - \$1,906,300) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$40,327 (2018 - \$13,211) because actual collectability may differ from initial estimates.
- accrued liabilities for contaminated sites of \$500,000 (2018 - \$500,000) because actual remediation costs may differ from valuation estimates.
- useful lives of capital assets and related accumulated amortization of \$70,228,716 (2018 - \$65,645,114) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**d) Financial Instruments**

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

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

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

**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

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

**e) Financial Assets**

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

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

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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

**f) Non-Financial Assets**

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

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

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

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

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

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

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

**g) Liabilities**

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

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



**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

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

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**i) Revenue Recognition**

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

**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were 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. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation 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 as revenue when it is earned.

**CHINOOK SCHOOL DIVISION NO. 211**  
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**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 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.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2019	2018
	<u>Cost</u>	<u>Cost</u>
Portfolio investments in the cost and amortized cost category:		
GICs:		
Canaccord Genuity, 2.80%, maturing April, 2020	\$ 750,000	\$ -
Canaccord Genuity, 2.55%, maturing May, 2020	750,000	-
Affinity Credit Union, 2.75%, maturing November, 2022	7,410	7,410
Sandhills Credit Union, 0.90%, maturing April, 2019	-	12,000
Sandhills Credit Union, 0.70%, maturing November, 2018	-	5,236
Royal Bank of Canada, 1.70%, maturing October, 2021	-	7,796
Co-op and Credit Union Equity	28,796	27,108
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 1,536,206</b>	<b>\$ 59,550</b>

**4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 150,575	\$ 200,598	\$ -	\$ -	\$ 351,173	\$ 274,546
Administration	2,467,811	597,023	-	135,653	3,200,487	3,453,781
Instruction	48,597,756	4,401,986	-	232,492	53,232,234	54,472,805
Plant	3,889,265	7,915,644	-	2,915,842	14,720,751	13,515,709
Transportation	4,731,576	3,329,864	-	1,618,987	9,680,427	9,790,057
Tuition and Related Fees	-	498,717	-	-	498,717	670,879
School Generated Funds	-	2,084,805	-	10,900	2,095,705	2,108,962
Complementary Services	371,155	66,226	-	1,007	438,388	377,279
External Services	59,636	45,723	-	-	105,359	76,980
Other	-	13,955	453,711	-	467,666	2,291,349
<b>TOTAL</b>	<b>\$ 60,267,774</b>	<b>\$ 19,154,541</b>	<b>\$ 453,711</b>	<b>\$ 4,914,881</b>	<b>\$ 84,790,907</b>	<b>\$ 87,032,347</b>

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**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, accumulating paid time off (PTO) banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 1,463,400	\$ 1,636,800
Current period service cost	114,200	137,000
Interest cost	46,000	46,900
Benefit payments	(89,300)	(60,200)
Actuarial gains (losses)	209,000	(297,100)
Plan amendments	27,800	-
Accrued Benefit Obligation - end of year	1,771,100	1,463,400
Unamortized Net Actuarial Gains	171,500	442,900
Liability for Employee Future Benefits	\$ 1,942,600	\$ 1,906,300

Expense for Employee Future Benefits	2019	2018
Current period service cost	\$ 114,200	\$ 137,000
Amortization of net actuarial gain	(34,600)	(11,700)
Benefit cost	79,600	125,300
Interest cost	46,000	46,900
Total Employee Future Benefits Expense	\$ 125,600	\$ 172,200

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**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	525	5	530	550
Member contribution rate (percentage of salary)	9.50%/11.70%	6.05%/7.85%	6.05%/11.70%	6.05%/13.50%
Member contributions for the year	\$ 3,730,534	\$ 853	\$ 3,731,387	\$ 4,561,471

**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.

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

Details of the MEPP are as follows:

	2019	2018
Number of active School Division members	620	584
Member contribution rate (percentage of salary)	9.00%	9.00%/8.15%
School Division contribution rate (percentage of salary)	9.00%	9.00%/8.15%
Member contributions for the year	\$ 1,365,957	\$ 1,245,705
School Division contributions for the year	\$ 1,369,793	\$ 1,245,705
Actuarial extrapolation date	Dec-31-2018	Dec-31-2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

## 7. ACCOUNTS RECEIVABLE

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

	2019			2018		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Capital Grant Receivable	\$ 222,866	\$ -	\$ 222,866	\$ -	\$ -	\$ -
Receivable from First Nations	177,540	13,211	164,329	13,211	13,211	-
GST Receivable	168,765	-	168,765	186,903	-	186,903
Other	174,120	27,116	147,004	48,115	-	48,115
<b>Total Accounts Receivable</b>	<b>\$ 743,291</b>	<b>\$ 40,327</b>	<b>\$ 702,964</b>	<b>\$ 248,229</b>	<b>\$ 13,211</b>	<b>\$ 235,018</b>

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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2019	2018 (restated)
Accrued Salaries and Benefits	\$ 928,571	\$ 914,557
Supplier Payments	1,080,041	778,919
Liability for Contaminated Sites	500,000	500,000
Accrued interest	74,527	77,390
Capital Holdbacks	97,838	71,038
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,680,977</b>	<b>\$ 2,341,904</b>

The school division recognized an estimated liability for contaminated site of \$500,000 (2018 - \$500,000) for the remediation of Sidney Street School using environmental assessment studies. The nature of the liability is hydrocarbon contamination to the soil due to underground gas storage tanks. The assumptions used in estimating the liability include estimation of remediation costs in the environmental studies coupled with past best practices of costs associated with the remediation solutions. The amount of estimated recoveries is \$0 (2018 - \$0).

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2019	2018 (restated)
Capital Loans:		
Bank of Nova Scotia fixed rate (4.09%), secured by security agreement for Municipalities and School Boards, maturing July 2023. Monthly blended payments of \$30,410.	\$ 1,622,725	\$ 1,914,959
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	7,176,177	7,575,984
Innovation CU fixed rate (4.26%), secured by general security agreement and assignment of book debts, maturing March 2029. Monthly blended payments of \$6,745.	873,698	920,132
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.	473,879	498,761
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	2,221,040	2,317,089
<b>Total Long-Term Debt</b>	<b>\$ 12,367,519</b>	<b>\$ 13,226,925</b>

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Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2020	\$	892,276	\$ 892,276
2021		924,795	924,795
2022		959,875	959,875
2023		996,297	996,297
2024		1,003,109	1,003,109
Thereafter		7,591,167	7,591,167
<b>Total</b>	<b>\$</b>	<b>12,367,519</b>	<b>\$ 12,367,519</b>

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2019	2018
Principal	\$	859,406	\$ 859,406	\$ 644,205
Interest		453,614	453,614	403,540
<b>Total</b>	<b>\$</b>	<b>1,313,020</b>	<b>\$ 1,313,020</b>	<b>\$ 1,047,745</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
<b>Capital projects:</b>				
Federal capital tuition	\$ 96,657	\$ 14,874	\$ -	\$ 111,531
<b>Total capital projects deferred revenue</b>	<b>96,657</b>	<b>14,874</b>	<b>-</b>	<b>111,531</b>
<b>Non-Capital deferred revenue:</b>				
Chinook International Program	24,121	19,449	-	43,570
CAMPS - Fundraising	13,904	6,124	-	20,028
English as Additional Language Grant	2,070	-	-	2,070
Rentals	14	-	1	13
<b>Total Non-Capital deferred revenue</b>	<b>40,109</b>	<b>25,573</b>	<b>1</b>	<b>65,681</b>
<b>Total Deferred Revenue</b>	<b>\$ 136,766</b>	<b>\$ 40,447</b>	<b>\$ 1</b>	<b>\$ 177,212</b>



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**11. COMPLEMENTARY SERVICES**

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Violent Threat Risk Assessment	Chinook International Program	2019	2018
Revenue:					
Operating Grants	\$ 333,391	\$ -	\$ -	\$ 333,391	\$ 327,348
Fees and Other Revenue	-	7,410	63,514	70,924	106,580
<b>Total Revenue</b>	<b>333,391</b>	<b>7,410</b>	<b>63,514</b>	<b>404,315</b>	<b>433,928</b>
Expenses:					
Salaries & Benefits	371,155	-	-	371,155	314,622
Instructional Aids	5,884	-	-	5,884	3,482
Supplies and Services	-	-	16,966	16,966	15,006
Communications	-	-	3,461	3,461	637
Travel	390	2,364	3,358	6,112	1,486
Professional Development (Non-Salary Costs)	-	-	-	-	341
Student Related Expenses	-	-	1,994	1,994	3,804
Contracted Transportation & Allowances	-	-	31,809	31,809	36,894
Amortization of Tangible Capital Assets	1,007	-	-	1,007	1,007
<b>Total Expenses</b>	<b>378,436</b>	<b>2,364</b>	<b>57,588</b>	<b>438,388</b>	<b>377,279</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ (45,045)</b>	<b>\$ 5,046</b>	<b>\$ 5,926</b>	<b>\$ (34,073)</b>	<b>\$ 56,649</b>

**12. EXTERNAL SERVICES**

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

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

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Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	Cafeteria	2019	2018
Revenue:				
Operating Grants	\$ 102,492	\$ -	\$ 102,492	\$ 76,896
Fees and Other Revenue	-	5,669	5,669	6,333
<b>Total Revenue</b>	<b>102,492</b>	<b>5,669</b>	<b>108,161</b>	<b>83,229</b>
Expenses:				
Salaries & Benefits	59,636	-	59,636	57,499
Instructional Aids	3,252	-	3,252	-
Supplies and Services	25,188	-	25,188	2,783
Non-Capital Equipment	5,300	86	5,386	5,300
Communications	1,225	-	1,225	1,208
Travel	10,607	-	10,607	10,190
Professional Development	65	-	65	-
<b>Total Expenses</b>	<b>105,273</b>	<b>86</b>	<b>105,359</b>	<b>76,980</b>
Excess (Deficiency) of Revenue over Expenses	\$ (2,781)	\$ 5,583	\$ 2,802	\$ 6,249

### 13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the designated assets.

Details of accumulated surplus are as follows:

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	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 93,111,414	\$ 968,719	\$ (4,985,871)	\$ 89,094,262
Less: Debt owing on Tangible Capital Assets	13,226,925	-	(859,406)	12,367,519
	<b>79,884,489</b>	<b>968,719</b>	<b>(4,126,465)</b>	<b>76,726,743</b>
<b>PMR maintenance project allocations (1)</b>	<b>2,306,315</b>	<b>2,263,184</b>	<b>(2,933,206)</b>	<b>1,636,293</b>
<b>Designated Assets:</b>				
<b>Other:</b>				
School generated funds	1,320,010	8,454	-	1,328,464
Professional Development	1,358,827	66,694	(135,510)	1,290,011
School budget carryovers	405,854	388,991	-	794,845
Curriculum Renewal	-	1,500,000	-	1,500,000
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	-	-	24,000
Family Advocacy Project	46,067	-	(2,780)	43,287
	<b>3,156,478</b>	<b>1,964,139</b>	<b>(138,290)</b>	<b>4,982,327</b>
<b>Unrestricted Surplus</b>	<b>17,754,233</b>	<b>-</b>	<b>(387,660)</b>	<b>17,366,573</b>
<b>Total Accumulated Surplus</b>	<b>\$ 103,101,515</b>	<b>\$ 5,196,042</b>	<b>\$ (7,585,621)</b>	<b>\$ 100,711,936</b>

- (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.

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 25, 2018 and the Minister of Education on August 22, 2018.

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**15. TRUSTS**

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

Information about these trusts is as follows:

	Scholarships	
	2019	2018
Cash and short-term investments	\$ 289,487	\$ 288,562
<b>Total Assets</b>	<b>289,487</b>	<b>288,562</b>
Revenues		
Contributions and donations	11,796	2,000
Interest on investments	6,492	4,921
	<u>18,288</u>	<u>6,921</u>
Expenses		
Recipient Payouts	17,363	14,948
	<u>17,363</u>	<u>14,948</u>
Excess (Deficiency) of Revenues over Expenses	925	(8,027)
Trust Fund Balance, Beginning of Year	288,562	296,589
<b>Trust Fund Balance, End of Year</b>	<b>\$ 289,487</b>	<b>\$ 288,562</b>

**16. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- Bussing contract to transport Holy Trinity Roman Catholic Separate School Division students based on a yearly calculated cost per student applied to the number of Holy Trinity students transported. This contract is in effect for 5 years effective August 31, 2018.

**17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

	Copier	Total
2020	\$ 294,639	\$ 294,639
2021	294,639	294,639
2022	294,639	294,639
2023	294,639	294,639
2024	294,639	294,639
<b>Total</b>	<b>\$ 1,473,195</b>	<b>\$ 1,473,195</b>

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**18. COMPARATIVE INFORMATION**

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

**19. RISK MANAGEMENT**

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

**i) Credit Risk**

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

The aging of grants and other accounts receivable at August 31, 2019 was:

	August 31, 2019				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 222,866	\$ 222,866	\$ -	\$ -	\$ -
Other Receivables	351,660	300,660	446	2,771	47,783
<b>Gross Receivables</b>	<b>574,526</b>	<b>523,526</b>	<b>446</b>	<b>2,771</b>	<b>47,783</b>
Allowance for Doubtful Accounts	(40,327)	-	-	-	(40,327)
<b>Net Receivables</b>	<b>\$ 534,199</b>	<b>\$ 523,526</b>	<b>\$ 446</b>	<b>\$ 2,771</b>	<b>\$ 7,456</b>

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

**ii) Liquidity Risk**

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

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	August 31, 2019				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,680,977	\$ 2,180,977	\$ -	\$ -	\$ 500,000
Long-term debt	12,367,519	485,583	406,693	3,884,076	7,591,167
<b>Total</b>	<b>\$ 15,048,496</b>	<b>\$ 2,666,560</b>	<b>\$ 406,693</b>	<b>\$ 3,884,076</b>	<b>\$ 8,091,167</b>

Long-term debt repayments of \$9,397,217 included in the above amounts are repayments on unsecured debt.

### iii) Market Risk

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

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$21,000,000 with interest payable monthly at a rate of prime less 1.00% per annum. This line of credit was approved by the Minister of Education on May 5, 2011. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

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.