



Chinook School Division #211

2021-22 Annual Report

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School Division Contact Information

Chinook School Division #211

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Letter of Transmittal



Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Chinook School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides 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 information about Chinook School Division in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2021-22 which was supported by contingency funding.

Governance

The Board of Education

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

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



Back row L-R: Susan Mouland, Dianne Hahn, Ken Duncalfe, Katelyn Toney, Gwen Humphrey
Front row L-R: Kimberly Pridmore, Rachelle Patzer, Tim Ramage, Rachael Eliason, Keri Hudec

Chinook Board of Education members as of August 31, 2022 are:

Subdivision 1	Keri Hudec
Subdivision 2	Rachael Eliason
Subdivision 3	Rachelle Patzer
Subdivision 4	Katelyn Toney
Subdivision 5	Kimberly Pridmore (Board Chair)
Subdivision 6	Gwen Humphrey
Subdivision 7	Susan Mouland
Subdivision 8	Ken Duncalfe
Subdivision 8	Dianne Hahn
Subdivision 8	Tim Ramage

School Community Councils

Twenty-nine School Community Councils (SCCs) represent 29 non-Hutterian schools in Chinook School Division. All 29 SCCs in Chinook School Division are made up of the required number of elected and appointed members as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interests demonstrated at the school level. Students from Nekaneet First Nation, which is located 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 2021-22 and there were student representatives as well. Recruitment and retention of SCC members remains a challenge. Sometimes prospective members are approached by the principal or the SCC chair or current SCC members.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2021-22 Chinook School Division looked at creative ways to support SCCs due to COVID-19 health restrictions:

- New member and chairs orientation workshop in 2021-22 was cancelled due to health restrictions and the school division supported new members/chairs individually;
- Schools held regular SCC meetings via Google Meets or in person depending on restrictions;
- Board-SCC Forums (November and March) provided opportunities for learning, consultation, engagement, and celebration of how SCCs support and assist the school division's learning agenda. Due to COVID-19 health restrictions, the fall forum was cancelled. In the spring, the school division hosted an in-person spring forum due to restrictions being lifted. SCC groups presented on the creative ways SCCs supported staff and students from a learning and wellness perspective; they were also provided time to meet with a variety of SCCs to share ideas and collaborate. A variety of presentations were given on budget, mental health, and the Provincial Education Plan.
- Posted an orientation package on the division website and notified by email to all new SCC members; as well as reviewed package at workshop; and,
- Facilitated and gathered SCC input for the Provincial Education Plan, which is currently in development.

The Board of Education provides equal funding of \$1,500 to each SCC on an annual basis, with a total of \$43,500 provided by the Board in 2021-22 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, supporting school learning plans and division learning priorities, or supporting guest speakers at school-level events for parents/caregivers.

The regulations require SCCs to work with school staff to develop an annual School Level Plan that is aligned with the School Division's Strategic Plan and to recommend that plan to the Board of Education. In 2021-22, all 29 of the division's SCCs participated in the development of these plans. Involvement ranged from active participation with staff where they identified priorities and actions, to reviewing drafts and providing feedback at meetings scheduled for that purpose. Chinook School Division is working with SCCs at the secondary level to ensure a *Student First* focus. Support is offered to the student representatives on the SCC to engage with the broader student body to provide input on the school level plan.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators. Examples of SCC activities in Chinook School Division during 2021-22 included:

- Distributing a monthly SCC newsletter;
- Providing COVID safe literacy and well-being activities for students, staff and families;
- Reviewing the *OurSCHOOL* student survey results; and,
- Developing an action plan to address any bullying concerns that were expressed in the survey.

The schools of Chinook School Division all have programs and initiatives to encourage community and family involvement. These programs vary from school to school and are unique to each community. SCCs continued their outstanding work in a challenging year due to the ongoing pandemic restrictions. They found creative ways to support the health, safety and well-being of staff and students in their school community. The school division is proud of how SCCs pulled together to make the best of another challenging year:

- Hosting "One Book One School Events" where each family was provided a book to read together and participate in numerous school-wide literacy and well-being activities based on the book.
- Facilitating mentorship programs within the school for students.
- Collaborating with the career counsellor to support post-secondary readiness for students.
- Creating and facilitating activities to support "Pink Shirt" day within the school.
- Messages in monthly newsletters on mental health and growth mindset strategies.
- Creating and distributing "Swag Bag" care packages for students and staff.
- Creating monthly/weekly "Bingo" cards for families to complete experiential learning or physical/mental health activities together and submit for prizes.
- Providing materials to schools to create cards and letters for care home residents who were unable to have visitors due to the pandemic.
- Creating inspirational bulletin boards to support students and staff.
- Providing new furnishings for seating areas where students can use the space to study, read and socialize.

- Celebrating and thanking school custodian teams for their amazing work keeping our schools safe for students and staff with enhanced cleaning protocols.

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

School Division Profile

School Division in Context

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

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

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

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



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 educating First Nation students in Chinook schools and supporting First Nation's cultural programming for all students.

The Chinook School Division is committed to the goals of the *Inspiring Success: First Nations and Metis PreK-12 Education Policy Framework*. In 2021-22, Chinook continued to work with the Nekaneet First Nation Education Committee and the staff at Sidney Street School and Maple Creek Composite School in developing priorities for the work to support Indigenous students. In 2021-22, the school division was proud to engage in a ceremony to raise the Treaty 4 Flag at Maple Creek Composite School and Sidney Street School. Elder and Knowledge Keeper visits continued across the school division at eight different schools. Chinook schools also participated in a virtual authors' reading from two Indigenous authors. In February, Chinook hosted Aboriginal Storytelling month along with the Chinook Regional Library. Classes were encouraged to participate in the storytelling event. In May, the school division partnered with the Swift Current Truth and Reconciliation Committee to host a two-day event entitled, "Reconcili-ACTION: The Path Forward." In June, Chinook hosted a teepee raising and Elder teaching at the Great Plains College along with students from local schools.

Thirty-one 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 2021-22. 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 about the needs of high school students. In addition, the College provides Basic Education opportunities for Chinook students needing alternative options to obtain their high school credits.

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

School Division Programs and Strategic Activity

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 a small Hutterian school with 10 students (K-8), to nearly 1,000 students at 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 61 schools of the division.

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

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

- CAMPS program - student centered, therapeutic learning environment for elementary and middle years vulnerable students.
- Maverick High School - educational environment designed to respect and fulfill the needs of students who are challenged to achieve success in the regular school system.
- Chinook Cyber School - unique online learning environment established to provide access to a wide range of grade 10-12 credits to enhance students' educational opportunities. Programming was expanded to include grades 1-12 due to the pandemic.
- English as an Additional Language programming - EAL students benefit from committed, collaborative teams and systematic processes to ensure that learning happens through a variety of assessment and instructional practices that target specific needs to meet the needs of all learners.
- Hutterian education - education is provided to students at thirty-one Hutterite colony schools located in Chinook School Division. Hutterite Brethren leaders, German teachers, colony administrators, teachers and staff work together along with school division staff to educate youth, while supporting the Hutterian culture and way of life.
- French Immersion programming - offered at a dual track PreK-8 school and high school in Swift Current. French is used as the language of instruction for most courses, besides English Language Arts, for a large part of the school day.
- Prekindergarten programs - offered in three communities within Chinook School Division, the PreK program is designed for students who require extra support in areas such as social, behavioral, emotional, cognitive or communicative skills prior to starting school.

- Nutrition programs - meals and snacks are provided at several schools through nutrition grants, SCC initiatives and community support.
- Literacy and Math - the division has implemented support and intervention plans to increase student success in literacy and math.
- Music/band/arts programming - there is a variety of music and arts programming in all schools and band is offered in many schools for grades 6-12.

Chinook School Division worked together with Indigenous partners and other community partners to implement a variety of programming and activities that meet the goals of *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*, including:

- Implementing First Nations perspectives and ways of knowing into a local high school history course;
- Meeting with the Nekaneet First Nation Education Committee to identify and prioritize areas of focus for local schools;
- Treaty 4 Flag raising event and pipe ceremony at Maple Creek Composite School and Sidney Street School;
- First Nations and Métis Education Liaison at Maple Creek Composite School and Sidney Street School;
- Elders in the classroom program available to all schools with Elder and Knowledge Keeper visits at eight different schools;
- Elder in Residence program at Maverick High School with weekly visits from a First Nations Elder;
- Chinook worked with two Elders to begin the development of a video highlighting the unique history and culture of Nekaneet First Nation;
- Schools participated in a virtual authors' reading from two Indigenous authors;
- Chinook School Division hosted Aboriginal Storytelling Month along with the Chinook Regional Library, with classes participating in the storytelling event;
- Chinook partnered with the Swift Current Truth and Reconciliation Committee to host a two-day event entitled, "Reconcili-ACTION: The Path Forward"; and,
- Chinook hosted a teepee raising and Elder teaching at O.M. Irwin School and at Great Plains College along with students from local schools.
- All in school administrators and division leadership personnel including the Chinook Board are participating in *Four Seasons of Reconciliation Learning*.

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

- Curriculum coordinators in specific subject areas

- Student Services coordinators
- Learning coaches – math, literacy and Hutterian
- Student counsellors
- Psychologists, speech and language pathologists, occupational therapists

Students experienced significant academic learning interruptions as well as widely varied contextual and personal experiences as a result of the education sector's response to the pandemic. This has created a situation where many students have experienced amplified disparities in learning achievement upon their return to an in-school environment in 2021.

Prior to the pandemic, the OurSCHOOL survey results indicated that levels of anxiety for all students provincially and for Chinook students were higher than the national average and that anxiety appears to be more of an issue for girls at the middle years and high school levels. There was a further increase in levels of anxiety in students and families related to COVID-19 and attending school during the pandemic. There has also been an increase in anxiety, behavioural challenges, challenging family dynamics, referrals to outside agencies, and threatening behaviours related to the pressures created by the pandemic. The lack of access to outside mental health resources has also had an impact on responding to anxiety and other mental health conditions. As a result, Chinook implemented a learning response plan to target interventions in literacy and math and a mental health and well-being plan to reconnect and re-engage students and staff.

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.

Chinook trained a minimum of one staff member in each school in *Mental Health First Aid*, as part of a provincial initiative. All principals, Student Services 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.

School division actions taken during the 2021-22 school year in support of the Reading priority:

Implemented literacy intervention plans for grades K-5 based on the following process:

- Reviewed reading and writing proficiency of all grades 1-5 students.
- Provided intensive support for students below grade level with a priority on K-2 students.
- Implemented highly effective instructional strategies for reading (SaskReads) including early literacy strategies.
- Provided culturally relevant and engaging curriculum.
- Utilized Chinook Reading and Writing Continuum to support student growth.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

Implemented numeracy intervention plans for grade K-9 based on the following process:

- Reviewed numeracy proficiency for grades 1-9 students.
- Provided differentiated, high quality instruction.
- Provided intensive support for students below grade level with a priority on grades 3-6 students.
- Implemented highly effective instructional strategies for numeracy (SaskMath).
- Created a Chinook professional development plan to support teachers with implementation of intervention plans.
- Identified critical outcomes in subject areas to ensure key concepts are retained in the course.
- Adjusted timetables and core offerings to accommodate interventions.
- Created communication for Chinook School Division based on the provincial public awareness to re-engage students with the following messaging:
 - Working with students at their individual level
 - Schools are safe
 - Flexible graduation plan and timeline
 - Message of hope

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

Created a Mental Health and Well-Being plan that includes professional development along with classroom, family and community resources.

Developed strategies to re-engage and reconnect students to school targeting:

- Welcoming and caring for all students
- Ensuring students feel a sense of belonging
- Creation of a division Mental Health and Well-Being leadership team

- Attended the Provincial Mental Health and Well-Being Spring Symposium to gain strategies and ideas
- Piloted the Elder in Residence program at a local high school to support students returning to in-class learning.

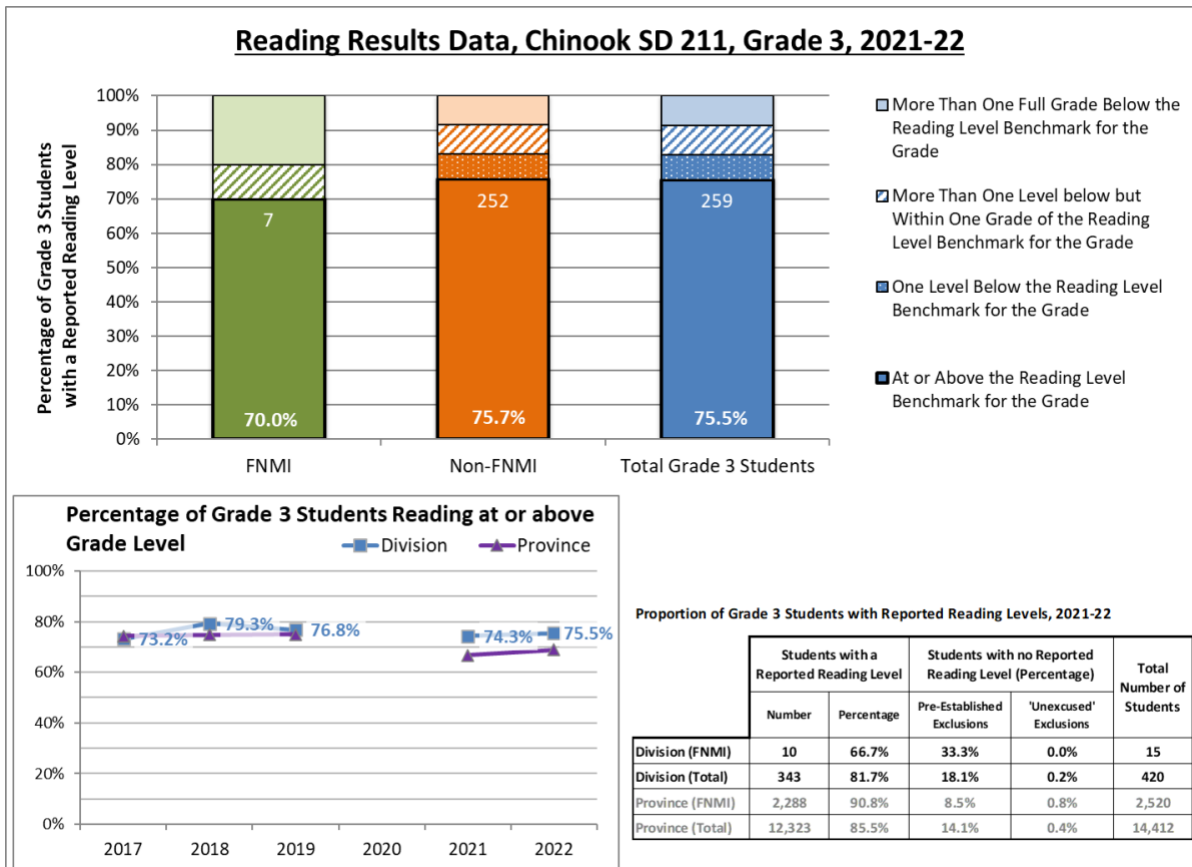
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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

Source: Ministry of Education, 2022

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

The Grade 3 reading results for Chinook School Division students had been trending above the provincial results. In 2021-22, these results were 6.6% higher than the provincial average (68.9%). The results from the last two years have dropped compared to pre-pandemic levels but are now about at the level of the results achieved in 2017. The COVID-19 pandemic caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development provincially. In 2021-22, 75.5% of Grade 3 students in Chinook School Division were reading at or above grade level which was higher than the province for the fourth consecutive year. For Chinook FNMI students, 70.0% of students were reading at or above grade level which was higher than the province but no trends are available due to smaller cohort sizes in the past two years.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

School Division Selected Measure for Monitoring Mental Health and Well-Being

Through implementation of the Mental Health and Well-Being division plan, seventy-two staff members in sixty-one schools were trained in *Mental Health First Aid*. Monthly professional development sessions were provided to school administrators on mental health to take back to share at their staff meetings. Provided professional development webinars on supporting students coping with anxiety for counsellors, staff and parents. These webinars by Lynn Lyons were made available to be viewed for two weeks. Dr. Jody Carrington provided professional development on the importance of connection to over five hundred professional and support staff during a professional development day. Implemented mental health and well-being plans in sixty-one schools. Provided a series of live mental health themed modules online to schools presented by a student services counsellor.

Analysis of Results – Mental Health and Well-Being Measure

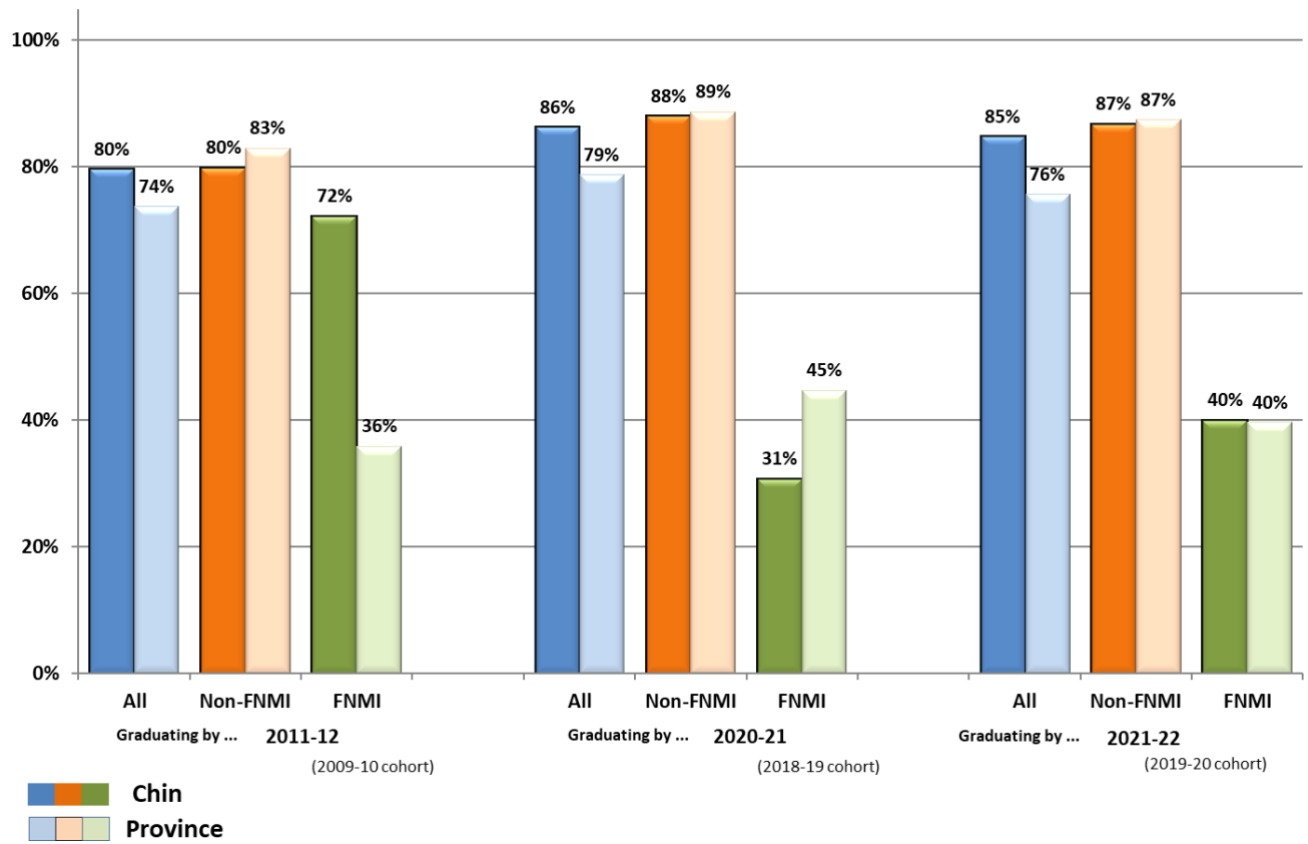
Students, staff and parents have more background and understanding of mental health and well-being. This has opened the door to conversations and supports dealing with mental health. Strategies were actively utilized to reduce anxiety and help students and parents be more engaged with the school.

Three-Year Graduation Rate

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

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

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



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

Source: Ministry of Education, 2022

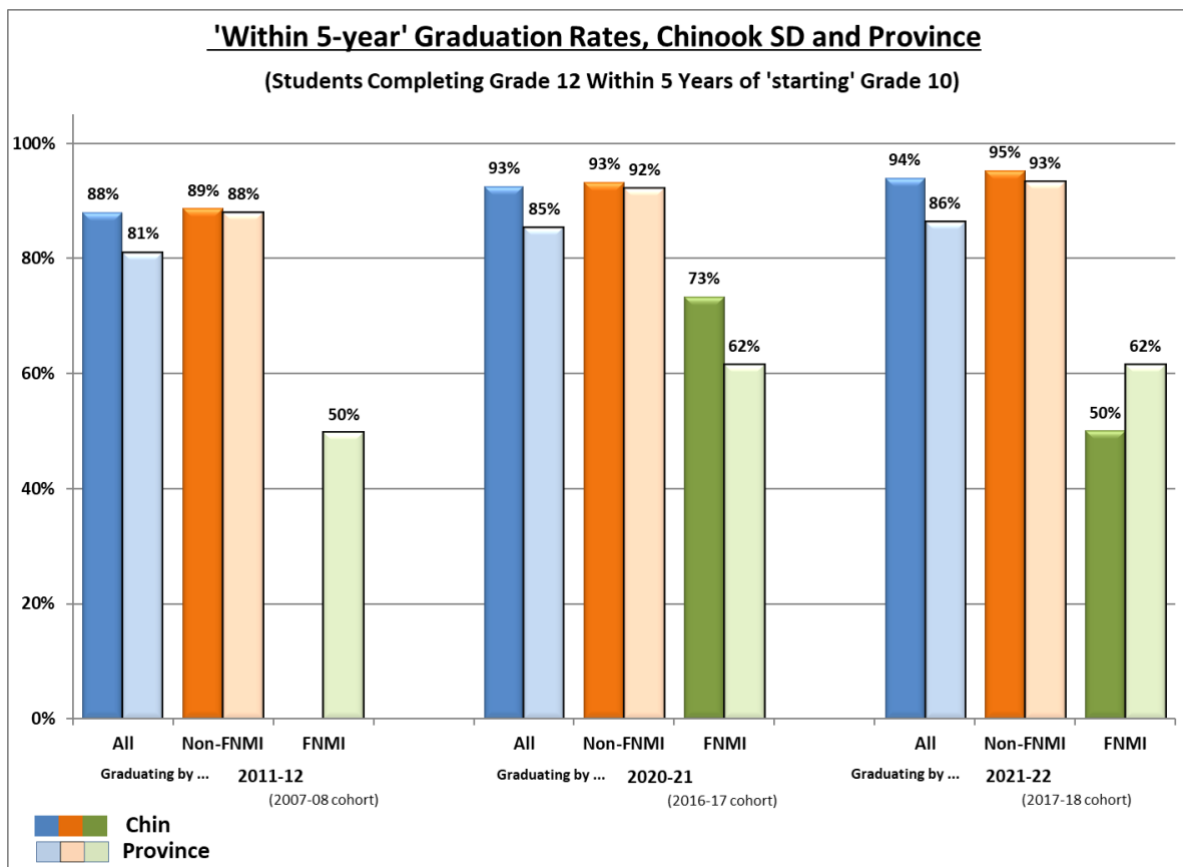
Analysis of Results – Three-Year Graduation Rates

The graduation rate of 85% for Chinook School Division in 2021-22 is a reason for celebration. Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for successful infrastructure for long term success of all Chinook students. At 85%, the division graduation rate continues to be significantly above the provincial rate of 76%. The small numbers of FNMI students in the cohorts reported above does result in more year-to-year fluctuation, but there was an increase in results in 2021-22 (40% compared to 31% in 2020-21). Further work in the areas referenced above are intended to support more equitable outcomes for this group of students. The division rate for FNMI students is identical to the provincial rate of 40%.

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

For each of the last two years and 10 years previous, Chinook School Division has reported above the province in 5-year graduation rates. For the 2021-22 year, this result was 94%. Having already achieved the ESSP 2020 goal and achieving the division goal in 2020-21 this is cause for continued celebration. This rate is 8% higher

than the province. Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for a successful infrastructure for long term success in Chinook. Results for FNMI students in the division fluctuate year to year (small population size), Chinook FNMI students had a 50% five-year graduation rate compared to 62% for the province. The division has implemented a variety of initiatives to address the need for more equitable outcomes and supports for FNMI students.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the *Framework for the Provincial Education Plan 2020-2030* goal: I am learning what I need for my future.

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

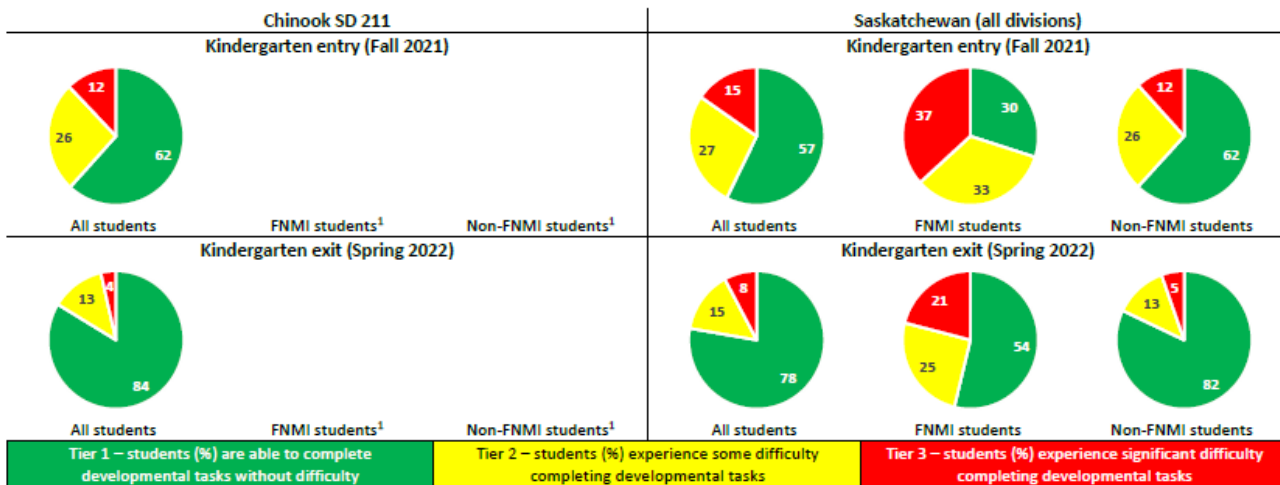
Early Years Evaluation

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

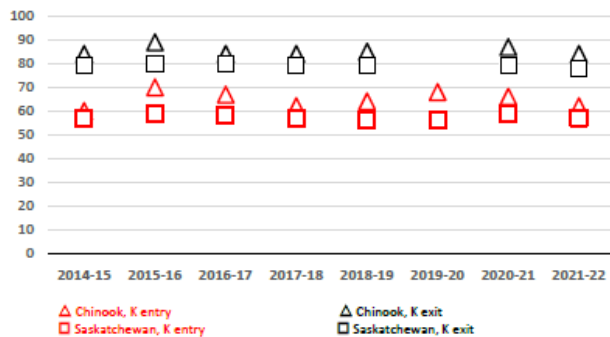
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

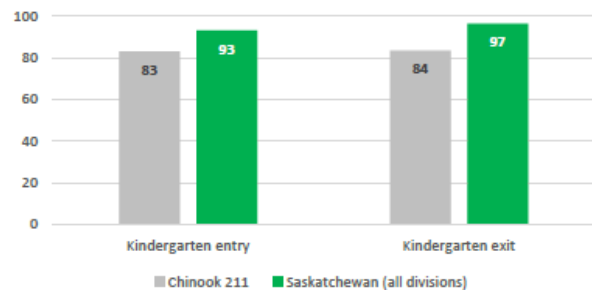
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2021-22



*against Official and Reconciled Kindergarten Enrolments (Sept. 30 2021)

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

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 1 RTIs can 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, 2022

Analysis of Results – Early Years Evaluation

In fall 2021, 62% of students who entered Kindergarten were assigned Tier 1 according to the RTI framework. By June 2022, 84% of students that exited Kindergarten were assessed at Tier 1 (able to complete developmental tasks without difficulty).

Chinook School Division continues to see significant growth in the percentage of students in Tier 1 from the time they enter Kindergarten to when they exit Kindergarten. We have consistently seen an increase of approximately 20% more students in Tier 1 in the exit assessment in the spring.

The school division goal continues to track the progress in the Cognitive and the Language and Communication domains and we see consistent and significant growth in those areas which we know are closely linked to success in reading. In November 2020, 65% of Chinook students scored at Tier 1 in the cognitive domain and 89% scored at Tier 1 in the Language and Communication domain. In June of 2021, 91% of Chinook students scored at Tier 1 in the cognitive domain and 92% scored at Tier 1 in the Language and Communication domain. Once again this year in November 2021, 61% of Chinook Students scored at Tier 1 in the Cognitive domain and 87% scored in Tier 1 in Language and Communication domain. In June of 2022, 90% of Chinook students scored at Tier 1 in Cognitive Domain and 95% scored at Tier 1 in Language and Domain. We continue to see excellent progress in both of these areas and are proud of the solid instruction and practice of our Kindergarten teachers during the year to impact this progress.

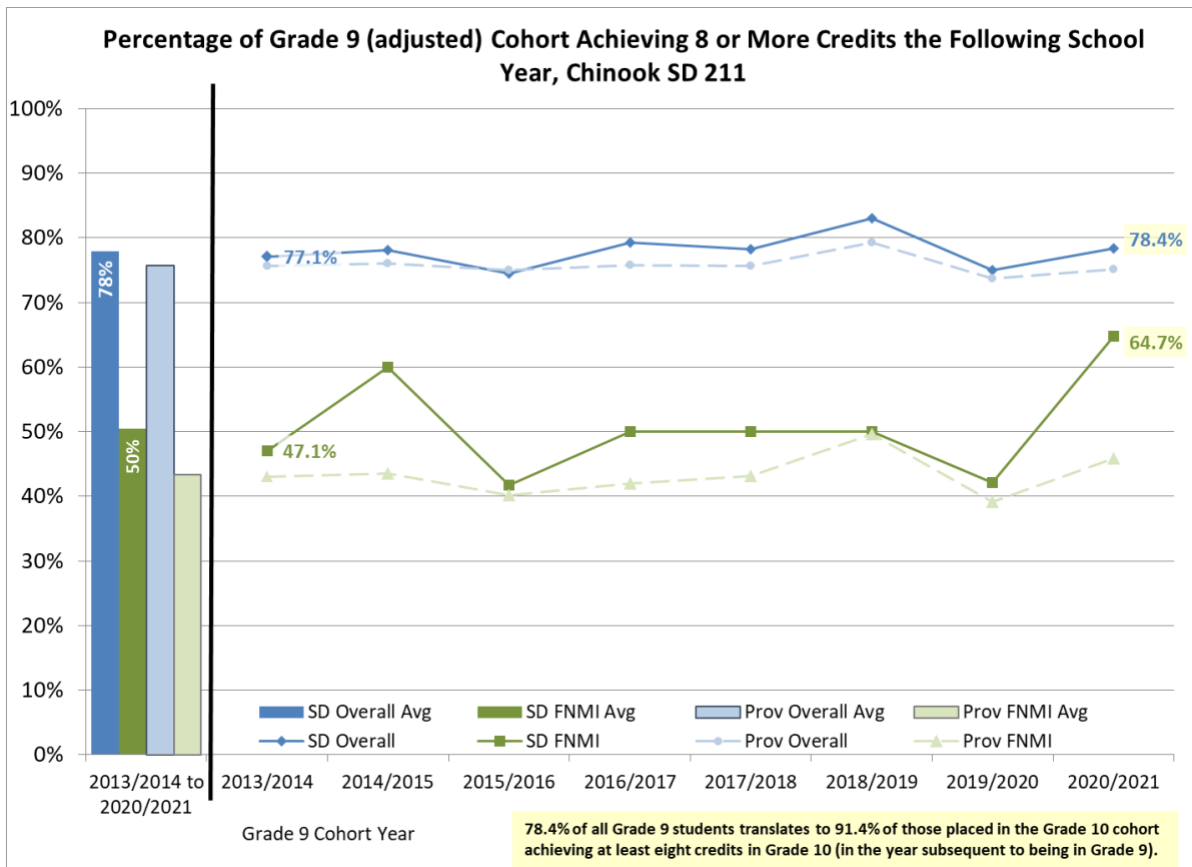
The exit trend for Chinook School Division has consistently maintained a level above the provincial results. In June 2022, 6% more students exited Kindergarten in Tier 1 (84% compared to 78%). We are particularly proud of our scores in Cognitive and Language and Communication which continue to exceed the goal of 90% of students scoring in Tier 1.

The proportion of Kindergarten students assessed within Chinook is lower than the provincial proportion of students. We have a number of Hutterian Kindergarten students who do not participate in the EYE as they are often not enrolled for the required 6 weeks prior to EYE window closing in the fall.

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Grade 9 to 10 Transition

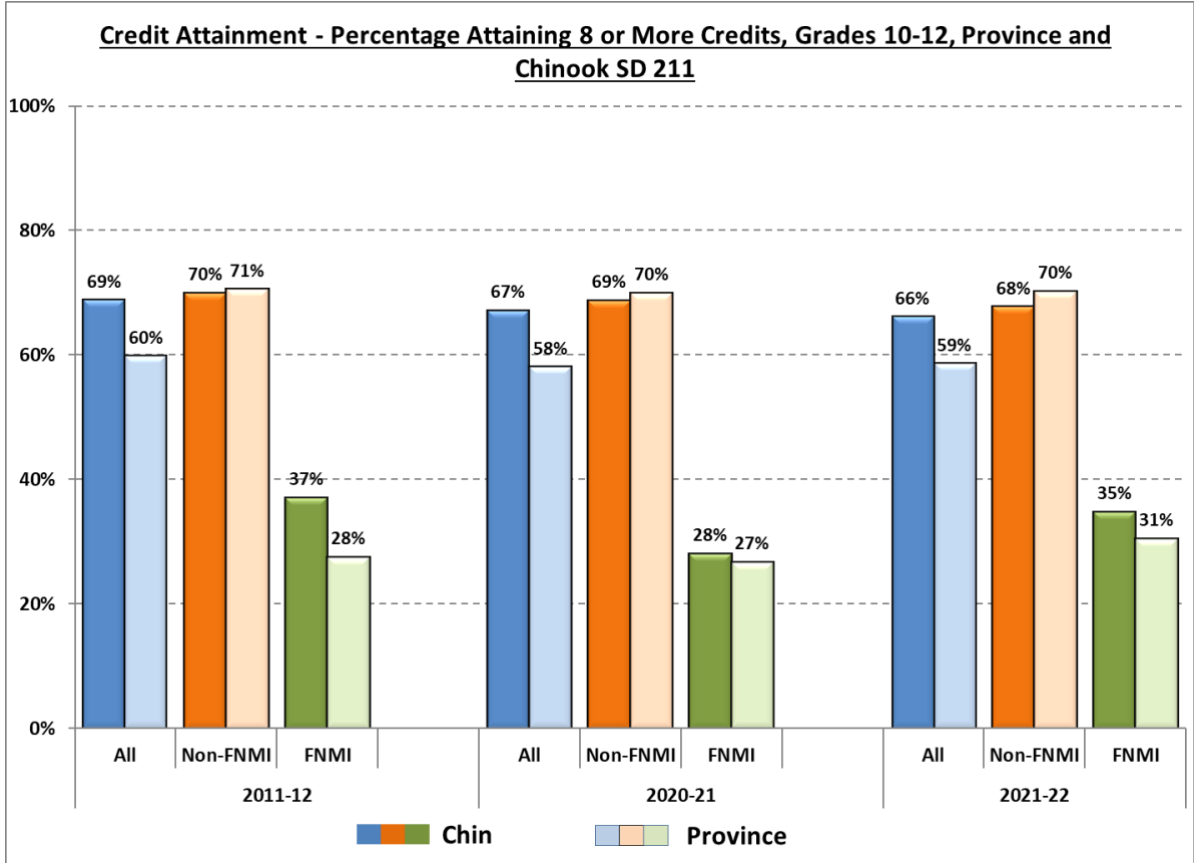
The percentage of Chinook School Division's grade 9 students transitioning to grade 10 achieving 8 or more credits the following year has increased slightly from last year and continues to be above the results for the

province. In the 2020-21 school year, the total was 75.1%, which was 90.2% of those students currently in the grade 10 cohort. In the 2021-22 year, the total was 78.4%, which is 91.4% of students currently in the grade 10 cohort and is above the 8-year average for the division (78%) and the province (76%). Results for Chinook's FNMI students have fluctuated somewhat over the years (in part due to small population numbers), but in 2021-22 the number was 64.7% which is significantly higher than the provincial average of 45.8% and the division 8-year average (50%).

Credit Attainment

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

The percentage of Chinook students attaining eight or more credits yearly has remained relatively stable over the years with a slight decrease from 67% in 2020-21 to 66% in 2021-22, which is still well above the provincial results of 59%. Results for Chinook's FNMI students have fluctuated somewhat over the years (in part due to small population numbers). Only 35% of grades 10-12 FNMI students in the division are attaining 8 or more credits annually. This is up from the previous year, which was 28%. This is higher than the provincial average of 31%. The division has implemented a variety of initiatives to address the need for more equitable outcomes and supports for FNMI students.

Demographics

Students

The COVID-19 pandemic impacted enrolments in provincial school divisions in 2020-21, especially at the Prekindergarten and Kindergarten levels. There was a decline in Kindergarten enrolments in Chinook School Division in 2021-22. In Chinook, there was a decrease in the number of students in both Chinook Cyber School and Home Based Education, as the majority of these students returned to in-person learning in Chinook schools.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	422	402	433	452	403
1	442	447	416	430	467
2	442	454	439	417	451
3	442	446	453	441	413
4	414	449	435	458	442
5	456	420	447	421	459
6	410	455	415	441	422
7	438	418	456	409	443
8	477	446	423	458	408
9	494	528	484	456	502
10	491	483	532	481	437
11	468	440	449	488	434
12	509	475	477	484	533
Total	5,905	5,863	5,859	5,836	5,814

PreK	64	80	80	53	65
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	33	32	36	34	43
	4 to 6	20	20	27	35	37
	7 to 9	38	39	36	29	29
	10 to 12	42	38	46	57	56
	Total	133	129	145	155	165
English as an Additional Language	1 to 3	199	199	180	188	175
	4 to 6	205	192	129	161	138
	7 to 9	226	196	84	98	64
	10 to 12	92	95	51	50	37
	Total	722	682	444	497	414
French Immersion	K to 3	150	163	166	141	131
	4 to 6	85	88	104	91	89
	7 to 9	49	56	55	71	68
	10 to 12	40	42	47	46	51
	Total	324	349	372	349	339

Notes:

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

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	324.2
Principals, vice-principals	72.5
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	246.1
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	17.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	62.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	149.2
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	877.5

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, 2022

Senior Management Team

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

Infrastructure and Transportation

Schools

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
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

School	Grades	Location
Estuary Hutterite School	K – 10	Leader
Haven Hutterite School	K – 10	Leader
Leader Composite School	K – 12	Leader
Capeland Hutterite School	K – 9	Main Centre
Box Elder Hutterite School	K – 10	Maple Creek
Cypress Hutterite School	K – 9	Maple Creek
Downie Lake Hutterite School	K – 10	Maple Creek
Maple Creek Composite School	6 – 12	Maple Creek
Sidney Street School	Pre K – 5	Maple Creek
Spring Creek Hutterite School	K – 12	Maple Creek
McMahon Colony School	K – 8	McMahon
Spring Lake Hutterite School	K – 10	Neville
Pennant Colony School	K – 9	Pennant
Ponteix School	K – 12	Ponteix
Hulbert Hutterite School	K – 10	Ponteix
Creston Bench Hutterian School	K – 10	Shaunavon
Shaunavon High School	8 – 12	Shaunavon
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
Chinook Cyber School	10 – 12	Swift Current

School	Grades	Location
École Centennial School	Pre K – 8	Swift Current
Fairview School	K – 8	Swift Current
Maverick School	10 – 12	Swift Current
O.M. Irwin School	K – 8	Swift Current
Ruskin Hutterian School	K – 9	Swift Current
Swift Current Comprehensive High School	9 – 12	Swift Current
Grassy Hill Hutterite School	K – 10	Tompkins
Tompkins Hutterite School	K – 8	Tompkins
Tompkins School	K – 5	Tompkins
Sand Lake Hutterite Elementary	K – 10	Val Marie
Val Marie School	K – 12	Val Marie
Vanguard School	K – 12	Vanguard
Friesen Hutterite School	K – 9	Waldeck
Waldeck School	K – 9	Waldeck
Webb Hutterite School	K – 10	Webb
Wymark Hutterite School	K – 10	Wymark
Wymark School	K – 9	Wymark

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Gull Lake	Mechanical Upgrade	Replace furnaces with RTU replace lights and ceiling grid. (Project not completed)	\$45,958
Leader Composite	Window Replacement	Replace Windows (Project not Complete)	\$140,212*
Shaunavon Public	Controls Upgrade	Add controls to Gym AHU (Project not Complete)	\$79,921*
SCCHS	Electrical Main Distribution Replacement	Replace Electrical Main Distribution and feeds (Project not Complete)	\$736,247*
SCCHS	Boiler Replacement	Replace boilers, pumps and DWH system. (Project not Complete)	\$1,306,505
SCCHS	MCC Replacement	Replace MCC No. 2,4,5 (Project not Complete)	\$193,067
Vanguard	Roof and RTU Replacement	Replace the roof and RTU on the 1999 addition	\$76,242*
Total			\$2,578,152

**part of the project was paid during the 2020/21 year*

Source: Chinook School Division

Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school on 114 routes. Transportation is provided within the city of Swift Current on 35 routes. Chinook School Division operates its own transportation service and owns a fleet of 215 buses of various sizes.

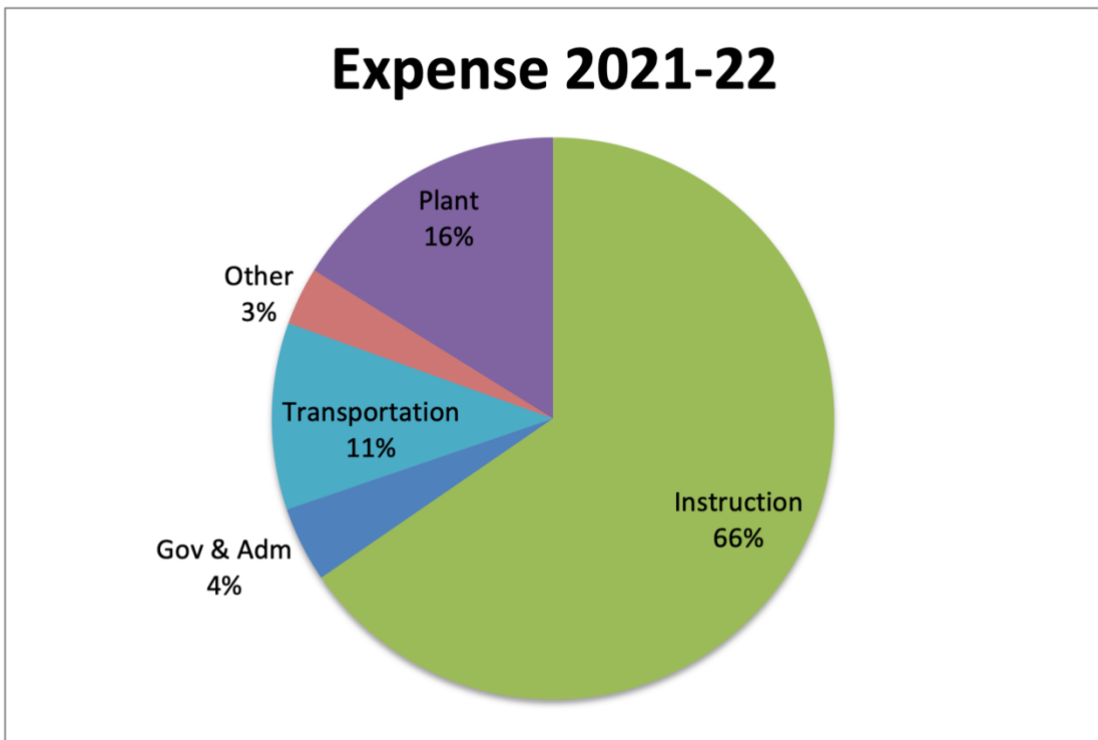
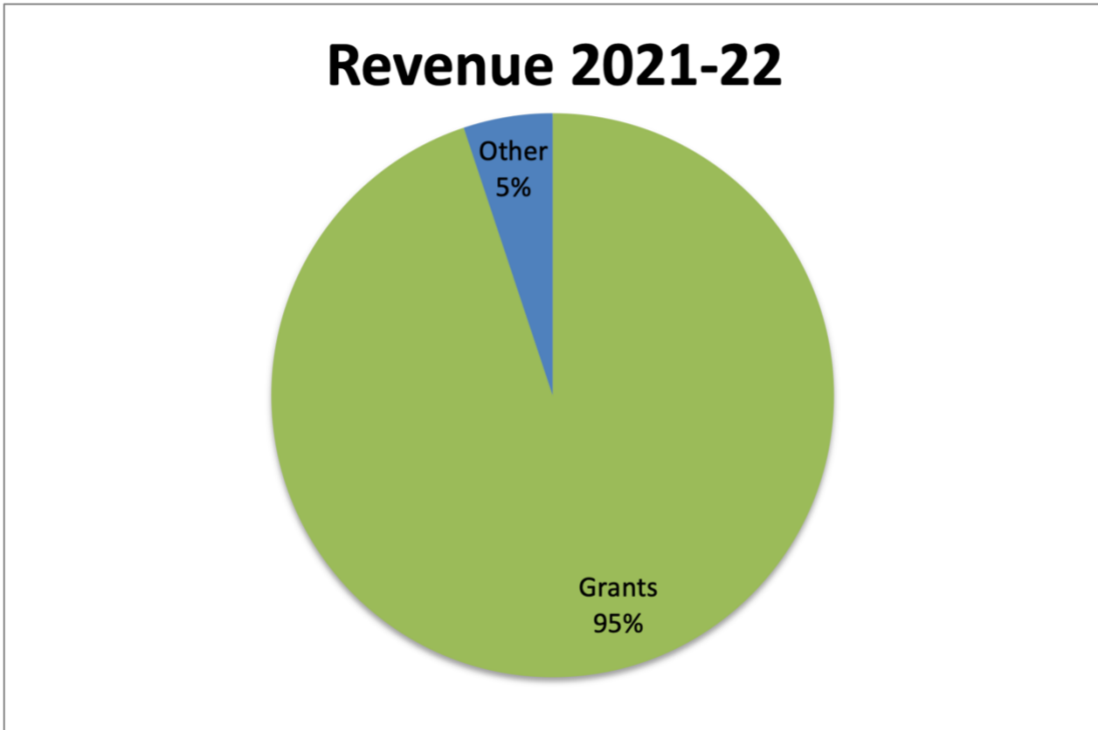
Student Transportation

Transportation Statistics	
Number of students transported daily*	3,273
In-town students transported (included in above)	1,462
Transportation routes	149
Number of buses owned	215
Kilometres travelled daily	Rural 24,767 km Urban 1,135 km Total 25,902 km
Average age of bus (route only)	5 years
Capacity utilized on buses	Urban 65% Rural 69%
Average one-way ride time	61 min
Longest one-way ride time	85 min
Cost per student per year	\$3,001.49
Cost per kilometre travelled	\$2.06

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

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance
	Budget	Actual	Actual	Over / (Under)	
			Restated		
REVENUES					
Grants	79,290,179	80,591,614	83,706,777	1,301,435	2%
Tuition and Related Fees	875,095	1,021,373	909,562	146,278	17%
School Generated Funds	2,110,000	1,506,393	1,331,271	(603,607)	-29%
Complementary Services	408,935	455,536	354,514	46,601	11%
External Services	88,468	4,498	80,736	(83,970)	-95%
Other	575,610	1,362,671	465,714	787,061	137%
Total Revenues	83,348,287	84,942,085	86,848,574	1,593,798	2%
EXPENSES					
Governance	382,001	368,698	410,666	(13,303)	-3%
Administration	3,334,906	3,588,544	3,399,410	253,638	8%
Instruction	58,874,199	59,721,650	57,556,333	847,451	1%
Plant	13,856,793	14,746,277	13,886,589	889,484	6%
Transportation	10,170,194	9,823,891	9,172,585	(346,303)	-3%
Tuition and Related Fees	683,027	644,040	671,702	(38,987)	-6%
School Generated Funds	2,113,836	1,515,420	1,274,581	(598,416)	-28%
Complementary Services	424,659	457,996	411,437	33,337	8%
External Services	78,497	80,436	74,412	1,939	2%
Other Expenses	346,715	350,891	384,030	4,176	1%
Total Expenses	90,264,827	91,297,843	87,241,745	1,033,016	1%
Surplus (Deficit) for the Year	(6,916,540)	(6,355,758)	(393,171)		

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

Note	Explanation
1	Higher student FTE than budgeted resulted in higher tuition fee revenue.
2	Limited extracurricular activities due to COVID-19 restrictions.
3	Youth In Hospital program resulted in additional funding being received.
4	Involvement with the Regional KidsFirst Program concluded during the year.
5	Insurance proceeds due to various claims.
6	Mechanical upgrade and building management system.
7	Unbudgeted insurance claim projects and sanitizing caretaking supplies.
8	Over estimation of student FTE.
9	Limited extracurricular activities due to COVID-19 restrictions.
10	Costs associated with Youth In Hospital program not included in budget.

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 (end date: Feb. 14, 2022)	3,589	1,185	-	-	-	4	4,778
Duncalfe, Ken	14,369	1,558	-	2,226	-	4	18,157
Eliason, Rachael	11,443	772	-	4,177	-	92	16,484
Hahn, Dianne (Vice-Chair)	17,209	1,938	-	2,538	-	15	21,700
Humphrey, Gwen	12,538	3,087	-	2,459	-	128	18,212
Mouland, Susan	14,222	1,954	-	2,635	-	124	18,935
Patzer, Rachelle	13,163	1,564	-	1,462	-	4	16,193
Pridmore, Kimberley (Chair)	36,989	14,825	-	2,482	-	149	54,445
Ramage, Tim	11,487	1,308	-	1,231	-	8	14,034
Toney, Katelyn	15,812	4,129	-	1,991	-	9	21,941
Total	150,821	32,320	-	21,201	-	537	204,879

Personal Services

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

Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
Chinook Teachers' Association	98,835
Canadian Union of Public Employees (CUPE)	54,920
Municipal Employees Pension Plan	3,203,692
Receiver General	16,713,876
Sask. School Boards Association	1,275,088
Sask. Teachers Federation	4,838,639
Sask. Workers' Compensation Board	253,614

Name	Amount
Sask. Professional Teachers Regulatory Board (SPTRB)	53,714
Service Employees International Union West (SEIU-West)	50,335
Teachers Superannuation Commission	75,920

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Chinook School Division No. 211

School Division No. 2110500

For the Period Ending: August 31, 2022

Sharie Sloman
Chief Financial Officer

Stark & Marsh CPA LLP
Auditor

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

Management's Responsibility for the Financial Statements

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

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

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

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

On behalf of the Chinook School Division No. 211:



Board Chair



Director of Education



Chief Financial Officer

November 28, 2022



INDEPENDENT AUDITOR'S REPORT

To 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, 2022, 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, 2022, 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.

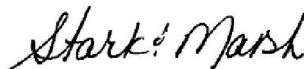
INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibility for the Audit of the Financial Statements (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 28, 2022

Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2022

	2022	2021
	\$	\$
		(Restated - Note 2j)
Financial Assets		
Cash and Cash Equivalents	19,630,065	26,358,593
Accounts Receivable (Note 7)	1,295,755	1,097,653
Portfolio Investments (Note 3)	8,627,004	5,613,211
Total Financial Assets	29,552,824	33,069,457
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	5,614,892	5,304,638
Long-Term Debt (Note 9)	9,607,045	10,566,507
Liability for Employee Future Benefits (Note 5)	2,221,400	2,215,800
Deferred Revenue (Note 10)	48,686	59,031
Total Liabilities	17,492,023	18,145,976
Net Financial Assets	12,060,801	14,923,481
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	81,270,325	84,874,443
Inventory of Supplies Held for Consumption	771,410	771,427
Prepaid Expenses	464,950	353,893
Total Non-Financial Assets	82,506,685	85,999,763
Accumulated Surplus (Note 13)	94,567,486	100,923,244

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

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

Approved by the Board:

	
_____	Chairperson
	
_____	Chief Financial Officer

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022	2022	2021
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		(Restated - Note 2j)
REVENUES			
Grants	79,290,179	80,591,614	83,706,777
Tuition and Related Fees	875,095	1,021,373	909,562
School Generated Funds	2,110,000	1,506,393	1,331,271
Complementary Services (Note 11)	408,935	455,536	354,514
External Services (Note 12)	88,468	4,498	80,736
Other	575,610	1,362,671	465,714
Total Revenues (Schedule A)	83,348,287	84,942,085	86,848,574
EXPENSES			
Governance	382,001	368,698	410,666
Administration	3,334,906	3,588,544	3,399,410
Instruction	58,874,199	59,721,650	57,556,333
Plant Operation & Maintenance	13,856,793	14,746,277	13,886,589
Student Transportation	10,170,194	9,823,891	9,172,585
Tuition and Related Fees	683,027	644,040	671,702
School Generated Funds	2,113,836	1,515,420	1,274,581
Complementary Services (Note 11)	424,659	457,996	411,437
External Services (Note 12)	78,497	80,436	74,412
Other	346,715	350,891	384,030
Total Expenses (Schedule B)	90,264,827	91,297,843	87,241,745
Operating Deficit for the Year	(6,916,540)	(6,355,758)	(393,171)
Accumulated Surplus from Operations, Beginning of Year	100,923,244	100,923,244	101,316,415
Accumulated Surplus from Operations, End of Year	94,006,704	94,567,486	100,923,244

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 14)		(Restated - Note 2j)
Net Financial Assets, Beginning of Year	14,923,481	14,923,481	13,181,595
Changes During the Year			
Operating Deficit for the Year	(6,916,540)	(6,355,758)	(393,171)
Acquisition of Tangible Capital Assets (Schedule C)	(1,589,200)	(1,059,075)	(2,451,040)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	110,781	123,649
Net Gain on Disposal of Capital Assets (Schedule C)	-	(34,014)	(39,928)
Amortization of Tangible Capital Assets (Schedule C)	4,322,049	4,586,426	4,597,400
Net Acquisition of Inventory of Supplies	-	17	(43,703)
Net Change in Other Non-Financial Assets	-	(111,057)	(51,321)
Change in Net Financial Assets	(4,183,691)	(2,862,680)	1,741,886
Net Financial Assets, End of Year	10,739,790	12,060,801	14,923,481

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, 2022**

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 2j)
Operating Deficit for the Year	(6,355,758)	(393,171)
Add Non-Cash Items Included in Deficit (Schedule D)	4,552,412	4,557,472
Net Change in Non-Cash Operating Activities (Schedule E)	(3,633)	234,501
Cash (Used) Provided by Operating Activities	(1,806,979)	4,398,802
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,059,075)	(2,451,040)
Proceeds on Disposal of Tangible Capital Assets	110,781	123,649
Cash Used by Capital Activities	(948,294)	(2,327,391)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(8,588,655)	(5,575,977)
Proceeds on Disposal of Portfolio Investments	5,574,862	3,270,253
Cash Used by Investing Activities	(3,013,793)	(2,305,724)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(959,462)	(925,308)
Cash Used by Financing Activities	(959,462)	(925,308)
DECREASE IN CASH AND CASH EQUIVALENTS	(6,728,528)	(1,159,621)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	26,358,593	27,518,214
CASH AND CASH EQUIVALENTS, END OF YEAR	19,630,065	26,358,593

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	76,597,851	77,537,184	76,856,894
Other Ministry Grants	2,327,353	2,720,120	2,834,057
Total Ministry Grants	78,925,204	80,257,304	79,690,951
Other Provincial Grants	-	-	3,559,435
Grants from Others	364,975	334,310	456,391
Total Operating Grants	79,290,179	80,591,614	83,706,777
Total Grants	79,290,179	80,591,614	83,706,777
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	52,200	52,200	47,850
Federal Government and First Nations	425,000	522,150	436,227
Individuals and Other	-	13,219	26,439
Total Tuition Fees	477,200	587,569	510,516
Transportation Fees	397,895	433,804	399,046
Total Operating Tuition and Related Fees	875,095	1,021,373	909,562
Total Tuition and Related Fees Revenue	875,095	1,021,373	909,562
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	65,000	32,047	39,597
Fundraising	900,000	717,170	336,771
Grants and Partnerships	145,000	26,361	5,168
Students Fees	200,000	52,392	14,817
Other	800,000	678,423	934,918
Total Non-Curricular Fees	2,110,000	1,506,393	1,331,271
Total School Generated Funds Revenue	2,110,000	1,506,393	1,331,271
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	347,810	380,112	338,396
Total Operating Grants	347,810	380,112	338,396
Fees and Other Revenue			
Tuition and Related Fees	61,125	73,174	9,118
Other Revenue	-	2,250	7,000
Total Fees and Other Revenue	61,125	75,424	16,118
Total Complementary Services Revenue	408,935	455,536	354,514

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	79,468	-	80,736
Total Operating Grants	79,468	-	80,736
Fees and Other Revenue			
Other Revenue	9,000	4,498	-
Total Fees and Other Revenue	9,000	4,498	-
Total External Services Revenue	88,468	4,498	80,736
Other Revenue			
Miscellaneous Revenue*	316,180	1,021,891	184,909
Sales & Rentals	9,430	14,311	14,311
Investments	250,000	292,455	226,566
Gain on Disposal of Capital Assets	-	34,014	39,928
Total Other Revenue	575,610	1,362,671	465,714
TOTAL REVENUE FOR THE YEAR	83,348,287	84,942,085	86,848,574
Miscellaneous Revenue*	2022	2022	2021
	Budget	Actual	Actual
Insurance Proceeds	-	745,899	-
Rebates	-	72,583	56,197
User Fees and Reimbursements	316,180	203,409	128,712
	316,180	1,021,891	184,909

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2j)
Governance Expense			
Board Members Expense	136,857	183,677	187,552
Professional Development - Board Members	15,000	21,202	1,775
Grants to School Community Councils	56,144	-	-
Elections	5,000	5,520	51,344
Other Governance Expenses	169,000	158,299	169,995
Total Governance Expense	382,001	368,698	410,666
Administration Expense			
Salaries	2,338,065	2,345,458	2,514,425
Benefits	294,411	291,154	288,620
Supplies & Services	231,650	181,709	213,140
Non-Capital Furniture & Equipment	44,500	8,444	20,750
Building Operating Expenses	102,500	477,595	124,954
Communications	102,234	100,925	86,303
Travel	72,500	37,279	38,365
Professional Development	44,750	41,128	6,754
Amortization of Tangible Capital Assets	104,296	104,852	106,099
Total Administration Expense	3,334,906	3,588,544	3,399,410
Instruction Expense			
Instructional (Teacher Contract) Salaries	40,178,633	40,640,389	39,701,693
Instructional (Teacher Contract) Benefits	2,073,863	2,105,419	2,142,192
Program Support (Non-Teacher Contract) Salaries	9,332,728	9,491,154	8,766,791
Program Support (Non-Teacher Contract) Benefits	1,756,134	1,820,528	1,713,266
Instructional Aids	1,806,330	1,583,836	1,372,916
Supplies & Services	981,700	1,691,359	1,163,687
Non-Capital Furniture & Equipment	806,596	852,618	1,433,556
Communications	186,918	208,642	201,520
Travel	542,577	345,242	191,383
Professional Development	507,096	226,689	196,457
Student Related Expense	431,780	397,945	389,977
Amortization of Tangible Capital Assets	269,844	357,829	282,895
Total Instruction Expense	58,874,199	59,721,650	57,556,333

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2j)
Plant Operation & Maintenance Expense			
Salaries	3,455,561	3,530,429	3,475,378
Benefits	648,528	662,137	636,477
Supplies & Services	14,400	9,300	6,631
Non-Capital Furniture & Equipment	49,100	56,852	97,165
Building Operating Expenses	7,035,410	7,600,242	6,849,902
Communications	15,258	15,316	13,801
Travel	151,500	174,120	136,609
Professional Development	12,000	3,904	1,104
Amortization of Tangible Capital Assets	2,475,036	2,667,022	2,642,567
Amortization of Tangible Capital Assets ARO	-	26,955	26,955
Total Plant Operation & Maintenance Expense	13,856,793	14,746,277	13,886,589
Student Transportation Expense			
Salaries	4,434,709	4,408,806	4,350,884
Benefits	828,526	837,379	816,101
Supplies & Services	1,828,825	1,739,134	1,198,666
Non-Capital Furniture & Equipment	1,121,777	1,056,473	867,980
Building Operating Expenses	231,000	155,564	270,480
Communications	28,908	20,868	23,890
Travel	32,000	32,645	23,349
Professional Development	25,918	1,626	1,410
Contracted Transportation	166,490	144,595	84,932
Amortization of Tangible Capital Assets	1,472,041	1,426,801	1,534,893
Total Student Transportation Expense	10,170,194	9,823,891	9,172,585
Tuition and Related Fees Expense			
Tuition Fees	615,975	589,875	604,650
Transportation Fees	67,052	54,165	67,052
Total Tuition and Related Fees Expense	683,027	644,040	671,702
School Generated Funds Expense			
Academic Supplies & Services	5,000	11,536	14,739
Cost of Sales	250,000	157,980	103,274
Non-Capital Furniture & Equipment	8,000	148	4,138
School Fund Expenses	1,850,000	1,342,789	1,148,729
Amortization of Tangible Capital Assets	836	2,967	3,701
Total School Generated Funds Expense	2,113,836	1,515,420	1,274,581

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2j)
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	240,940	246,323	232,684
Program Support (Non-Teacher Contract) Salaries & Benefits	93,570	101,241	98,444
Transportation Salaries & Benefits	55,849	48,441	52,961
Instructional Aids	-	533	1,567
Supplies & Services	5,700	18,710	19,892
Communications	3,100	351	175
Travel	2,400	5,401	524
Student Related Expenses	-	230	-
Contracted Transportation & Allowances	23,100	36,766	4,900
Amortization of Tangible Capital Assets	-	-	290
Total Complementary Services Expense	424,659	457,996	411,437
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	62,817	57,426	61,712
Instructional Aids	-	5,141	997
Supplies & Services	1,000	11,693	4,797
Non-Capital Furniture & Equipment	3,180	3,180	3,180
Communications	1,500	1,167	1,261
Travel	8,000	1,829	2,465
Professional Development (Non-Salary Costs)	2,000	-	-
Total External Services Expense	78,497	80,436	74,412
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,400	1,241	2
Interest on Capital Loans	344,315	349,650	384,028
Total Interest and Bank Charges	346,715	350,891	384,030
Total Other Expense	346,715	350,891	384,030
TOTAL EXPENSES FOR THE YEAR	90,264,827	91,297,843	87,241,745

Chinook School Division No. 211

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022**

	Land		Buildings		Building	Buildings	School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under	2022	2021
	Land	Improvements	Buildings	Short-Term	Improvements	ARO	Buses	Vehicles	Equipment	Equipment	Software	Construction	\$	\$
	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
(Restated - Note 2j)														
Tangible Capital Assets - at Cost														
Opening Balance as of September 1	1,232,379	2,588,978	118,947,046	9,211,715	1,985,305	1,737,484	18,895,446	1,770,451	4,420,798	1,001,069	66,019	35,656	161,892,346	160,313,568
Additions/Purchases	-	-	-	-	-	-	563,741	103,707	311,093	80,534	-	-	1,059,075	2,451,040
Disposals	-	-	(414,946)	-	-	-	(555,096)	(109,132)	(1,060,801)	(105,507)	-	-	(2,245,482)	(872,262)
Closing Balance as of August 31	1,232,379	2,588,978	118,532,100	9,211,715	1,985,305	1,737,484	18,904,091	1,765,026	3,671,090	976,096	66,019	35,656	160,705,939	161,892,346
Tangible Capital Assets - Amortization														
Opening Balance as of September 1	-	1,527,633	52,638,454	5,200,884	731,890	1,213,961	11,043,184	1,518,822	2,860,169	269,416	13,490	-	77,017,903	73,209,044
Amortization of the Period	-	93,029	2,212,434	391,298	99,265	26,955	1,133,783	99,596	336,597	180,264	13,205	-	4,586,426	4,597,400
Disposals	-	-	(414,946)	-	-	-	(484,329)	(109,132)	(1,054,801)	(105,507)	-	-	(2,168,715)	(788,541)
Closing Balance as of August 31	N/A	1,620,662	54,435,942	5,592,182	831,155	1,240,916	11,692,638	1,509,286	2,141,965	344,173	26,695	N/A	79,435,614	77,017,903
Net Book Value														
Opening Balance as of September 1	1,232,379	1,061,345	66,308,592	4,010,831	1,253,415	523,523	7,852,262	251,629	1,560,629	731,653	52,529	35,656	84,874,443	87,104,524
Closing Balance as of August 31	1,232,379	968,316	64,096,158	3,619,533	1,154,150	496,568	7,211,453	255,740	1,529,125	631,923	39,324	35,656	81,270,325	84,874,443
Change in Net Book Value	-	(93,029)	(2,212,434)	(391,298)	(99,265)	(26,955)	(640,809)	4,111	(31,504)	(99,730)	(13,205)	-	(3,604,118)	(2,230,081)
Disposals														
Historical Cost	-	-	414,946	-	-	-	555,096	109,132	1,060,801	105,507	-	-	2,245,482	872,262
Accumulated Amortization	-	-	414,946	-	-	-	484,329	109,132	1,054,801	105,507	-	-	2,168,715	788,541
Net Cost	-	-	-	-	-	-	70,767	-	6,000	-	-	-	76,767	83,721
Price of Sale	-	-	-	-	-	-	98,217	12,563	1	-	-	-	110,781	123,649
Gain (Loss) on Disposal	-	-	-	-	-	-	27,450	12,563	(5,999)	-	-	-	34,014	39,928

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$1,354,368 (2021 - \$1,413,377).

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Deficit		(Restated - Note 2j)
Amortization of Tangible Capital Assets (Schedule C)	4,586,426	4,597,400
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(34,014)	(39,928)
Total Non-Cash Items Included in Deficit	4,552,412	4,557,472

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(198,102)	1,145,853
Increase (Decrease) in Accounts Payable and Accrued Liabilities	310,254	(706,641)
Increase in Liability for Employee Future Benefits	5,600	139,000
Decrease in Deferred Revenue	(10,345)	(248,687)
Decrease (Increase) in Inventory of Supplies Held for Consumption	17	(43,703)
Increase in Prepaid Expenses	(111,057)	(51,321)
Total Net Change in Non-Cash Operating Activities	(3,633)	234,501

Chinook School Division No. 211
Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
External Sources				(Note 13)
Contractual Agreements				
Local Implementation and Negotiations Committee (LINC) Carryover	865,021	-	176,814	688,207
Support Staff Professional Development Carryover	347,418	-	199,569	147,849
Family Advocacy Project	54,687	-	54,687	-
Nutrition	48,281	-	-	48,281
Total Contractual Agreements	1,315,407	-	431,070	884,337
Jointly Administered Funds				
School Generated Funds	1,714,724	-	64,959	1,649,765
Total Jointly Administered Funds	1,714,724	-	64,959	1,649,765
Ministry of Education				
Designated for Emergent Funding Project	88,919	-	88,919	-
PMR Project Allocations	2,999,685	2,467,019	1,946,364	3,520,340
Federal Capital Tuition	95,880	-	-	95,880
Mental Health First Aid	36,800	-	36,800	-
Kids First Literacy	530	-	530	-
Education Emergency Pandemic Support Program Allocation	980,632	-	980,632	-
Designated for Safe School Funding Project	-	61,844	-	61,844
Total Ministry of Education	4,202,446	2,528,863	3,053,245	3,678,064
Total	7,232,577	2,528,863	3,549,274	6,212,166
Internal Sources				
Board Governance				
Board Election	29,000	-	-	29,000
Total Board Governance	29,000	-	-	29,000
Curriculum and Student Learning				
Beginner Band Clinic	-	9,000	-	9,000
Curriculum Renewal	1,500,000	-	-	1,500,000
Operational Resources	-	5,000,000	-	5,000,000
School Budgets	993,392	185,000	-	185,000
Total Curriculum and Student Learning	2,493,392	5,194,000	141,146	7,546,246
Facilities				
Playground - Frontier	1,720	-	-	1,720
Tangible Capital Assets Purchases - Equipment	70,000	-	-	70,000
Tangible Capital Assets Purchases - Other Vehicles	51,000	-	51,000	-
Total Facilities	122,720	-	51,000	71,720
Information Technology				
Equipment	200,000	-	200,000	-
Technology Renewal	-	1,500,000	-	1,500,000
Total Information Technology	200,000	1,500,000	200,000	1,500,000

Chinook School Division No. 211
Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
Transportation				(Note 13)
Operational	-	4,000,000	-	4,000,000
Tangible Capital Assets Purchases - Buses	-	655,000	-	655,000
Bus Renewal	-	1,500,000	-	1,500,000
Total Transportation	-	6,155,000	-	6,155,000
Total	2,845,112	12,849,000	392,146	15,301,966
Total Designated Assets	10,077,689	15,377,863	3,941,420	21,514,132

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

a) Basis of Accounting

The 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).

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, 2022

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

- the liability for employee future benefits of \$2,221,400 (2021 - \$2,215,800) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$13,211 (2021 - \$13,211) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$79,435,614 (2021 - \$77,017,903) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,737,484 (2021 - \$1,737,484) because actual expense may differ
- accrued liabilities for contaminated sites of \$500,000 (2021 - \$500,000) because actual remediation costs may differ from valuation estimates.

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
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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 other receivables.

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

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

f) Non-Financial Assets

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

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

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

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
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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

*Buildings that include asbestos and are fully amortized have had their useful life reassessed and increased by 20 years.

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

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

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

g) Liabilities

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

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

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Asset Retirement Obligation (ARO) consists of school buildings that contain asbestos and vermiculite. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and is depreciated on the same basis as the underlying asset.

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.

CHINOOK SCHOOL DIVISION NO. 211
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i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

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NOTES TO THE FINANCIAL STATEMENTS
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j) Accounting Changes

Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives.

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The Obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$ 84,350,920	\$ 523,523	\$ 84,874,443
Amortization of Tangible Capital Assets	4,570,445	26,955	4,597,400
Accounts Payable and Accrued Liabilities	3,567,154	1,737,484	5,304,638
Accumulated Surplus	102,137,205	(1,213,961)	100,923,244

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

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	2022	2021
	<u>Cost</u>	<u>Cost</u>
Portfolio investments in the cost or amortized cost category:		
GICs		
Affinity Credit Union, 2.75% , maturing November, 2022	\$ 7,410	\$ 7,410
Canaccord Genuity, 1.25% , maturing September, 2022	100,000	-
Canaccord Genuity, 1.05% , maturing September, 2022	250,000	-
Canaccord Genuity, 0.92% , maturing September, 2022	100,000	-
Canaccord Genuity, 0.80% , maturing September, 2022	100,000	-
Canaccord Genuity, 1.25% , maturing September, 2022	100,000	-
Canaccord Genuity, 1.28% , maturing September, 2022	108,220	-
Canaccord Genuity, 1.27% , maturing November, 2022	776,530	-
Canaccord Genuity, 1.62% , maturing September, 2022	757,180	-
Canaccord Genuity, 1.80% , maturing January, 2023	756,750	-
Canaccord Genuity, 1.30% , maturing February, 2023	750,000	-
Canaccord Genuity, 2.02% , maturing March, 2023	500,000	-
Canaccord Genuity, 2.25% , maturing March, 2023	250,000	-
Canaccord Genuity, 3.05% , maturing April, 2023	1,033,445	-
Canaccord Genuity, 2.10% , maturing April, 2023	506,530	-
Canaccord Genuity, 2.30% , maturing April, 2023	250,000	-
Canaccord Genuity, 4.12% , maturing July, 2023	750,000	-
Canaccord Genuity, 4.60% , maturing August, 2023	750,000	-
Canaccord Genuity, 1.05% , maturing September, 2021	-	100,000
Canaccord Genuity, 0.84% , maturing September, 2021	-	100,000
Canaccord Genuity, 1.10% , maturing September, 2021	-	100,000
Canaccord Genuity, 0.90% , maturing September, 2021	-	100,000
Canaccord Genuity, 1.08% , maturing September, 2021	-	100,000
Canaccord Genuity, 1.30% , maturing September, 2021	-	250,000
Canaccord Genuity, 0.95% , maturing September, 2021	-	100,000
Canaccord Genuity, 0.98% , maturing November, 2021	-	250,000
Canaccord Genuity, 1.00% , maturing November, 2021	-	100,000
Canaccord Genuity, 0.98% , maturing November, 2021	-	100,000
Canaccord Genuity, 0.90% , maturing November, 2021	-	219,177
Canaccord Genuity, 1.04% , maturing December, 2021	-	100,000
Canaccord Genuity, 1.03% , maturing December, 2021	-	100,000
Canaccord Genuity, 0.91% , maturing December, 2021	-	100,000
Canaccord Genuity, 0.90% , maturing December, 2021	-	250,000
Canaccord Genuity, 0.95% , maturing December, 2021	-	100,000
Canaccord Genuity, 1.00% , maturing December, 2021	-	100,000
Canaccord Genuity, 0.90% , maturing January, 2022	-	750,000
Canaccord Genuity, 1.00% , maturing April, 2022	-	250,000
Canaccord Genuity, 0.81% , maturing April, 2022	-	100,000
Canaccord Genuity, 0.81% , maturing April, 2022	-	100,000
Canaccord Genuity, 0.80% , maturing April, 2022	-	100,000
Canaccord Genuity, 0.80% , maturing April, 2022	-	100,000
Canaccord Genuity, 0.81% , maturing April, 2022	-	100,000
Canaccord Genuity, 0.90% , maturing April, 2022	-	1,024,227
Canaccord Genuity, 1.10% , maturing June, 2022	-	781,869
Innovation Credit Union, 3.37% , maturing June, 2023	750,000	-
Co-op and Credit Union Equity	30,939	30,528
Total portfolio investments reported at cost or amortized cost	\$ 8,627,004	\$ 5,613,211

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual (Restated - Note 2j)
Governance	\$ 150,821	\$ 217,877	\$ -	\$ -	\$ 368,698	\$ 410,666
Administration	2,636,612	847,080	-	104,852	3,588,544	3,399,410
Instruction	54,057,490	5,306,331	-	357,829	59,721,650	57,556,333
Plant Operations and Maintenance	4,192,566	7,859,734	-	2,693,977	14,746,277	13,886,589
Student Transportation	5,246,185	3,150,905	-	1,426,801	9,823,891	9,172,585
Tuition and Related Fees	-	644,040	-	-	644,040	671,702
School Generated Funds	-	1,512,453	-	2,967	1,515,420	1,274,581
Complementary Services	396,005	61,991	-	-	457,996	411,437
External Services	57,426	23,010	-	-	80,436	74,412
Other	-	1,241	349,650	-	350,891	384,030
TOTAL	\$ 66,737,105	\$ 19,624,662	\$ 349,650	\$ 4,586,426	\$ 91,297,843	\$ 87,241,745

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, accumulating vacation banks, accumulating paid time off (PTO) banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

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Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 1,580,300	\$ 2,011,600
Current period service cost	135,700	178,600
Interest cost	32,700	33,200
Benefit payments	(109,100)	(63,700)
Actuarial gains	(131,000)	(579,400)
Accrued Benefit Obligation - end of year	1,508,600	1,580,300
Unamortized net actuarial gains	712,800	635,500
Liability for Employee Future Benefits	\$ 2,221,400	\$ 2,215,800

Expense for Employee Future Benefits	2022	2021
Current period service cost	\$ 135,700	\$ 178,600
Amortization of net actuarial gain	53,700	9,100
Benefit cost	82,000	169,500
Interest cost	32,700	33,200
Total Employee Future Benefits Expense	\$ 114,700	\$ 202,700

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.

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	519	1	520	520
Member contribution rate (percentage of salary)	9.50%/11.70%	6.05%/7.85%	6.05%/11.70%	6.05%/11.70%
Member contributions for the year	\$ 3,981,594	\$ 82	\$ 3,981,676	\$ 3,925,469

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	702	661
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,599,650	\$ 1,520,373
School Division contributions for the year	\$ 1,599,650	\$ 1,521,460
Actuarial extrapolation date	Dec-31-2021	Dec-31-2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Capital Grant Receivable	\$ -	\$ -	\$ -	\$ 720,000	\$ -	\$ 720,000
Receivable from First Nations	169,856	13,211	156,645	56,834	13,211	43,623
GST Receivable	167,431	-	167,431	173,028	-	173,028
Accrued Interest	73,244	-	73,244	31,111	-	31,111
Other	898,435	-	898,435	129,891	-	129,891
Total Accounts Receivable	\$ 1,308,966	\$ 13,211	\$ 1,295,755	\$ 1,110,864	\$ 13,211	\$ 1,097,653

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021 (Restated - Note 2j)
Accrued Salaries and Benefits	\$ 1,104,608	\$ 884,501
Supplier Payments	2,039,777	2,008,052
Liability for Asset Retirement Obligation	1,737,484	1,737,484
Liability for Contaminated Sites	500,000	500,000
Accrued Interest Payable	63,676	66,697
Capital Holdbacks	169,347	107,904
Total Accounts Payable and Accrued Liabilities	\$ 5,614,892	\$ 5,304,638

The school division recognized an estimated liability for asset retirement obligation of \$1,737,484 (2021 - \$1,737,484) for the removal and disposal of asbestos and vermiculite. The nature of the liability is that the Saskatchewan Occupational Health and Safety Act and Regulations require that any disturbance of asbestos be addressed to minimize the risk of exposure. Some of our school buildings have asbestos present in flooring tiles, elbows and fittings and drywall along with vermiculite insulation in block walls that could become airborne if disturbed. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with removal of asbestos. See Note 2(j) for adoption of PS3280 Asset Retirement Obligation during the year.

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NOTES TO THE FINANCIAL STATEMENTS
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The school division recognized an estimated liability for contaminated site of \$500,000 (2021 - \$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 (2021 - \$0).

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2022	2021
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.	\$ 671,625	\$ 1,001,680
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	5,888,072	6,333,730
TD Bank fixed rate (2.70%), unsecured, maturing October 2034. Monthly blended payments of \$9,122.	1,134,074	1,211,857
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	1,913,274	2,019,240
Total Long-Term Debt	\$ 9,607,045	\$ 10,566,507

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2023	\$	1,322,221	\$ 1,322,221
2024		672,619	672,619
2025		696,599	696,599
2026		720,826	720,826
2027		745,901	745,901
Thereafter		5,448,879	5,448,879
Total	\$	9,607,045	\$ 9,607,045

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Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2022	2021
Principal	\$	959,462	\$ 959,462	\$ 925,308
Interest		349,650	349,650	384,028
Total	\$	1,309,112	\$ 1,309,112	\$ 1,309,336

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2022
Non-Capital deferred revenue:				
Chinook International Program	\$ 59,020	\$ 27,375	\$ 39,020	\$ 47,375
Rentals	11	-	-	11
Tuition	-	1,300	-	1,300
Total Deferred Revenue	\$ 59,031	\$ 28,675	\$ 39,020	\$ 48,686

11. COMPLEMENTARY SERVICES

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

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

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Violent Threat Risk Assessment	Youth in Hospitals	Chinook International Program	2022	2021
Revenue:						
Operating Grants	\$ 350,112	\$ -	\$ 30,000	\$ -	\$ 380,112	\$ 338,396
Fees and Other Revenue	-	2,250	-	73,174	75,424	16,118
Total Revenue	350,112	2,250	30,000	73,174	455,536	354,514
Expenses:						
Salaries & Benefits	381,446	-	14,559	-	396,005	384,089
Instructional Aids	533	-	-	-	533	1,567
Supplies and Services	-	1,268	-	17,442	18,710	19,892
Communications	-	-	-	351	351	175
Travel	62	270	-	5,069	5,401	524
Student Related Expenses	-	-	-	230	230	-
Contracted Transportation & Allowances	-	-	-	36,766	36,766	4,900
Amortization of Tangible Capital Assets	-	-	-	-	-	290
Total Expenses	382,041	1,538	14,559	59,858	457,996	411,437
Excess (Deficiency) of Revenue over Expenses	\$ (31,929)	\$ 712	\$ 15,441	\$ 13,316	\$ (2,460)	\$ (56,923)

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	2022	2021
Revenue:				
Operating Grants	\$ -	-	\$ -	\$ 80,736
Fees and Other Revenue	-	4,498	4,498	-
Total Revenue	-	4,498	4,498	80,736
Expenses:				
Salaries & Benefits	57,426	-	57,426	61,712
Instructional Aids	5,141	-	5,141	997
Supplies and Services	11,693	-	11,693	4,797
Non-Capital Equipment	3,180	-	3,180	3,180
Communications	1,167	-	1,167	1,261
Travel	1,829	-	1,829	2,465
Total Expenses	80,436	-	80,436	74,412
Excess (Deficiency) of Revenue over Expenses	\$ (80,436)	\$ 4,498	\$ (75,938)	\$ 6,324

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 and 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:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
	(Restated - Note 2)			
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 84,874,443	\$ 1,059,076	\$ (4,663,194)	\$ 81,270,325
Less: Liability for Asset Retirement Obligation	(1,737,484)	-	-	(1,737,484)
Less: Debt owing on Tangible Capital Assets	(10,566,507)	-	(959,462)	(9,607,045)
	72,570,452	1,059,076	(5,622,656)	69,925,796
Designated Assets (Schedule F)	10,077,689	15,377,863	3,941,420	21,514,132
Unrestricted Surplus	18,275,103	-	15,147,545	3,127,558
Total Accumulated Surplus	\$ 100,923,244	\$ 16,436,939	\$ 13,466,309	\$ 94,567,486

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14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 14, 2021 and the Minister of Education on August 27, 2021. The figures are unaudited.

15. TRUSTS

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

Information about these trusts is as follows:

	Scholarships	
	<u>2022</u>	<u>2021</u>
Cash and short-term investments	\$ 252,400	\$ 265,930
Total Assets	252,400	265,930
Revenues		
Contributions and donations	3,246	2,103
Interest on investments	56	2,215
	<u>3,302</u>	<u>4,318</u>
Expenses		
Recipient Payouts	16,832	14,927
	<u>16,832</u>	<u>14,927</u>
Deficiency of Revenues over Expenses	(13,530)	(10,609)
Trust Fund Balance, Beginning of Year	265,930	276,539
Trust Fund Balance, End of Year	\$ 252,400	\$ 265,930

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.

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17. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

Operating Leases	Copier	Total
Future minimum payments:		
2023	\$ 294,793	\$ 294,793
2024	294,793	294,793
2025	294,793	294,793
2026	294,793	294,793
Total	\$ 1,179,172	\$ 1,179,172

18. UNRECOGNIZED ASSETS

On August 26, 2022, a school was destroyed by fire. The insurance claims are in progress, the proceeds of which cannot be reasonably estimated. As such, no amounts have been recognized in the financial statements.

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

19. RISK MANAGEMENT

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

i) Credit Risk

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

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The aging of other accounts receivable at August 31, 2022 was:

	August 31, 2022				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 1,085,674	\$ 178,725	\$ 52,762	\$ 52,215	\$ 801,972
Gross Receivables	1,085,674	178,725	52,762	-	801,972
Allowance for Doubtful Accounts	(13,211)	-	-	-	(13,211)
Net Receivables	\$ 1,072,463	\$ 178,725	\$ 52,762	\$ -	\$ 788,761

Receivable amounts related to GST and PST are not applicable to credit risk.

ii) Liquidity Risk

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

	August 31, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
	Accounts payable and accrued liabilities	\$ 5,614,892	\$ 3,295,557	\$ 38,417	\$ 43,434
Long-term debt	9,607,045	546,912	775,309	2,835,945	5,448,879
Total	\$ 15,221,937	\$ 3,842,469	\$ 813,726	\$ 2,879,379	\$ 7,686,363

Long-term debt repayments of \$8,935,420 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 \$6,800,000 (2021 - \$6,800,000) with interest payable monthly at a rate of prime less 1.00% per annum. This line of credit was approved by the Minister of Education on May 5, 2011. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

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The school division minimizes these risks by:

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

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

20. COVID-19 PANDEMIC

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