



## **Chinook School Division #211**

### **2022-23 Annual Report**

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## School Division Contact Information

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## Letter of Transmittal

Honourable Jeremy Cockrill  
Minister of Education

Dear Minister Cockrill:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Chinook School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. 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, appearing to read 'K Pridmore', written in a cursive style.

Kimberly Pridmore, Chairperson

## **Introduction**

This annual report provides information about Chinook School Division in its 2022-23 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 second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.

## 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, 2023 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 2022-23 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 2022-23 Chinook School Division continued to support SCCs in a variety of ways:

- A new member and chair orientation workshop in 2022-23 was hosted prior to the annual fall forum. 14 new chairs/members attended and former chairs shared their experience on SCCs.
- Schools held regular SCC meetings and board members attended as schedules allowed.
- 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. The fall forum featured a guest speaker focusing on parent engagement and the role of SCCs. In the spring, the school division hosted the annual spring forum. Two SCC groups presented on the ways SCCs supported parent engagement activities and SCC members were given the opportunity to share ideas in groups on parent engagement moving forward. The Chinook Student Leadership Council also presented to SCCs on their work as a leadership group and the recommendations they made to the board to best support students in Chinook. 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, parent engagement, SCC constitutions, student leadership and the Provincial Education Plan.

The Board of Education provides equal funding of \$1,500 to each SCC on an annual basis, with a total of \$43,500 provided by the Board in 2022-23 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 2022-23, 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 2022-23 included:

- distributing a monthly SCC newsletter;
- 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 and found creative ways to support the health, safety and well-being of staff and students in their school community:

- 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.
- 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 schools clean and safe for students and staff.
- Focusing on parent engagement strategies to engage more families in SCCs and schools.
- Creating and reviewing SCC constitutions.



All the schools within Chinook School Division have shared the importance of 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 in southwest Saskatchewan with 61 schools located in 30 communities and encompasses 42,720 square kilometres. Chinook School Division is located on Treaty 4 territory, which includes the Nekanee First Nation, and the homeland of the Métis Nation. The school division 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 are located within the boundaries of Chinook School Division.

The 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 2022-23, Chinook continued to work with the Nekaneet First Nation Education Committee and the staff at Sidney Street School and Maple Creek Composite School (MCCS) in developing priorities for the work to support Indigenous students. In October 2022, the school division was proud to engage in a ceremony to raise the Treaty 4 and Métis Nation flags at the Chinook Education Centre in Swift Current. Elder and Knowledge Keeper visits also continued across the school division at various schools.

Throughout the 2022-23 school year, Chinook and Maple Creek Composite School shared a "Cree word of the week" with students, staff and families around the division. This was an initiative of the First Nations/Métis education teacher at MCCS to use language as a form of reconnection and to support inclusion.

Students and staff from Chinook schools participated in various events, including:

- Miyo-wiciwitowin Day at Mosaic Stadium in Regina on September 29, 2022, National Day for Truth and Reconciliation
- Nekaneet Education Keynote Presentation by Irene Oakes at the Chinook Teachers' Convention on September 30, 2022
- Breakout Session FNMI Learning Experiences in Your School with Elder Sylvia Thorburn at the Chinook Teachers' Convention on September 30, 2022
- Treaty 4 and Métis Nation Flag Raising at Chinook Education Centre on October 4, 2022
- Blanket Exercises: division personnel on January 30, 2023 and 120 Middle Years and High School Teachers on March 17, 2023
- Nekaneet History and Culture PD Modules on March 17, 2023: Eight self-paced video modules with reflection
- Elders and Knowledge Keepers in Schools: 21 school visits for students from K-12 during the 2022-23 school year
- Cree word of the week – weekly from October 2022 to June 2023
- "Take Action for Reconciliation" Resource Support for Schools - Grades 3-8 in every school received books for their classrooms
- Indigenous Storytelling Month, February, 2023: Resources, and Virtual Sessions
- Tobacco Offering Kits: protocols and supplies shared with schools in November 2022
- Truth and Reconciliation Walk and Presentation by Zoey Roy at Swift Current Comprehensive High School on May 3, 2023
- Youth Cultural Symposium Hosted by MCCS, Sidney Street School, Nekaneet Education Committee: May 4 and 5, 2023 in Maple Creek

- Four Seasons of Truth and Reconciliation Program from the First Nations University of Canada: Chinook Board of Education, Division Leadership Team, Curriculum and student Services Coordinators Group, Chinook Public School Administrators, Chinook Hutterian School Administrators, Chinook Grade 9-12 teachers

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 the Ministry of 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 2022-23. 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

### The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## **Provincial Education Plan - Interim Plan Priorities 2022-23**

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

### **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

### **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

### **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.



## 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 2 students (Grades K-8), to nearly 1,000 students at Swift Current Comprehensive High School (Grades 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 31 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 such as the Southwest Truth and Reconciliation Committee 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:

- Opening day professional development offering of the 4 Seasons of Reconciliation course for all Chinook high school teachers.
- Professional development offering of the 4 Seasons of Reconciliation course for all school administrators, division leadership staff, and board of education members.
- Maple Creek Composite School teacher leader for Indigenous learning who arranged multiple guest speakers and experiences in coordination with Nekaneet First Nation.
- Regular meetings with the Nekaneet First Nation Education Committee to implement local priorities for local schools.
- Take Action for Reconciliation resource was purchased and distributed to all schools with four follow-up book club meetings to facilitate use.
- Maintenance of the Chinook School Division Indigenous Education website that serves as a repository for lessons, materials, resources, and events.
- National Day for Truth and Reconciliation learning supports for all schools.
- Creation of Tobacco Offering kits with learning supports that were distributed to all schools.
- Treaty 4 and Métis Flag raising event at Chinook School Division Board of Education office.
- 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 24 Elder and Knowledge Keeper visits at 15 different schools on a variety of topics including Culture, Language, Truth and Reconciliation, Treaty Understanding, First Nations Ways of Knowing; Beading, Dream Catchers, Traditional Medicines, Tobacco Offering, Smudging, Tipi Raising, and more.
- Elder in Residence program at Maverick High School with weekly visits from a First Nations Elder and the completion of a Truth and Reconciliation zine project.
- Students and staff from 3 high schools attended the Thriving Together Gathering in Regina.
- In-person blanket exercise for all Chinook school counsellors and Chinook Education Centre staff.
- Teaching and Smudging opportunity for Chinook Education Centre staff.

- Indigenous Storytelling month virtual storytelling presentations accessed through the Office of the Treaty Commissioner.
- School Division wide professional development for all high school teachers learning through the Nekaneet History and Culture video learning modules featuring Nekaneet Elders and Knowledge Keepers along and delivery of the Virtual Blanket Exercise.
- Partnership event with the Southwest Truth and Reconciliation Committee featuring Saskatchewan Indigenous poet Zoey Roy speaking to Swift Current High School students followed by a Truth and Reconciliation walk.
- Organizational partnership with the Nekaneet education committee to plan and host the Unity and Wellness Youth Cultural Symposium at Maple Creek Composite School attended by Grade 5-12 students from nine schools in Chinook School Division.
- Creating Your Own Personal Land Acknowledgement facilitated workshops.
- Participation in the Truth and Reconciliation Forum hosted by the Southwest Truth and Reconciliation Committee.
- Development and delivery of learning resources to schools for National Indigenous Peoples' Day.
- School participation in the City of Swift Current Truth and Reconciliation Flag Raising event in partnership with the Southwest Truth and Reconciliation Committee in recognition of National Indigenous Peoples' Day.

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

Division and school staff have observed the long-term impact on students who experienced significant academic learning interruptions as well as widely varied contextual and personal experiences given the education sector's need to respond to health and safety issues related to the COVID-19 pandemic. The situation that has emerged is one where many students continued to experience amplified disparities in learning achievement throughout the 2022-23 school year. In response, Chinook School Division 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.

Prior to the pandemic, the OurSCHOOL survey results indicated that levels of anxiety for all students provincially and for Chinook students in particular were higher than the national average and that anxiety appeared to be more of an issue for girls at the middle years and high school levels. In 2022-23, Chinook students reported lower levels of moderate to high levels of anxiety than the national average. This points to the positive impacts of Chinook's mental

health and well-being plan that focused on reconnection and re-engaging students and staff. However, while both the girls and boys reported lower rates of anxiety than the norms for the national average, girls were twice as likely to report moderate to high levels of anxiety than boys at the middle years and high school levels. This trend aligns with the national data as well.

An early years team in Chinook School Division, consisting of classroom teachers and Student Services teachers (SSTs), continued work on best practices in literacy and math along with appropriate interventions. Support teams dealt with specific areas, including behaviour, autism and anxiety.

Chinook School Division trained 47 additional staff members in Mental Health First Aid in 2022-23 and continues towards building capacity as part of the provincial initiative. All principals, Student Services coordinators and counsellors in Chinook School Division 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 2022-23 school year in support of the Interim PEP Reading priority:**

Implemented literacy intervention plans for grades 1-3 based on the following process:

- Reviewed reading proficiency of all grades 1-3 students' division-wide to identify needs and supports required.
- Schools reviewed reading results in their schools and developed literacy action plans to target needs for intervention.
- Schools Implemented highly effective instructional strategies for reading, including early literacy strategies.
- Ten Chinook schools were provided with intensive reading intervention support based on the Fountas and Pinnell assessment results in the form of coaching, additional staffing to provide targeted interventions, and implementing professional development strategies including Guided Reading, Word Study, phonics and phonological awareness, and the purchase of resources to implement strategies impacting literacy levels.
- These 10 schools received support from division literacy team members to review interventions with the use of a data wall for increased visibility and improved sharing and responsive instruction through data-based decision making.
- Additional coaching staff were provided to schools with lower reading levels.
- Additional professional development in phonics, vocabulary instruction, and phonological awareness were provided to school teams.
- Sets of decodable books were purchased for every school for intervention purposes.
- Two new intensive reading interventions were used in four schools targeting grades 2-3 students.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:**

Implemented numeracy intervention plans for grades Kindergarten to 9 based on the following process:

- Utilized the Chinook Reading and Writing Continuum to support student growth.
- Reviewed numeracy proficiency for grades 1-9 students. Provided numeracy intervention planning templates to assist schools in selecting and providing math intervention to students.
- Provided differentiated, high-quality instruction for Math, French Immersion, and English as an Additional Language.
- Purchased and provided professional development to all schools on the subject of fact fluency resources to support numeracy.
- Maintained coaching for Kindergarten to Grade 8 teachers teaching mathematics for the first time on the subject of differentiated math instruction.
- Supported a group of pilot teachers in incorporating practices for thinking classrooms.
- Adjusted timetables and core offerings to accommodate interventions.

**School division actions taken during the 2022-23 school year in support of the Interim PEP 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.

Created a Chinook Resource web page to share information and supports for parents and students on mental health and well being.

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.
- Continuing the Elder In-Residence program at a local high school to support students.
- Providing professional development on understanding and improving mental health was provided to teachers, administration, and division student support specialists.
- Providing sample plans to schools to support the Mental Health and Well Being plan creation at the school level.

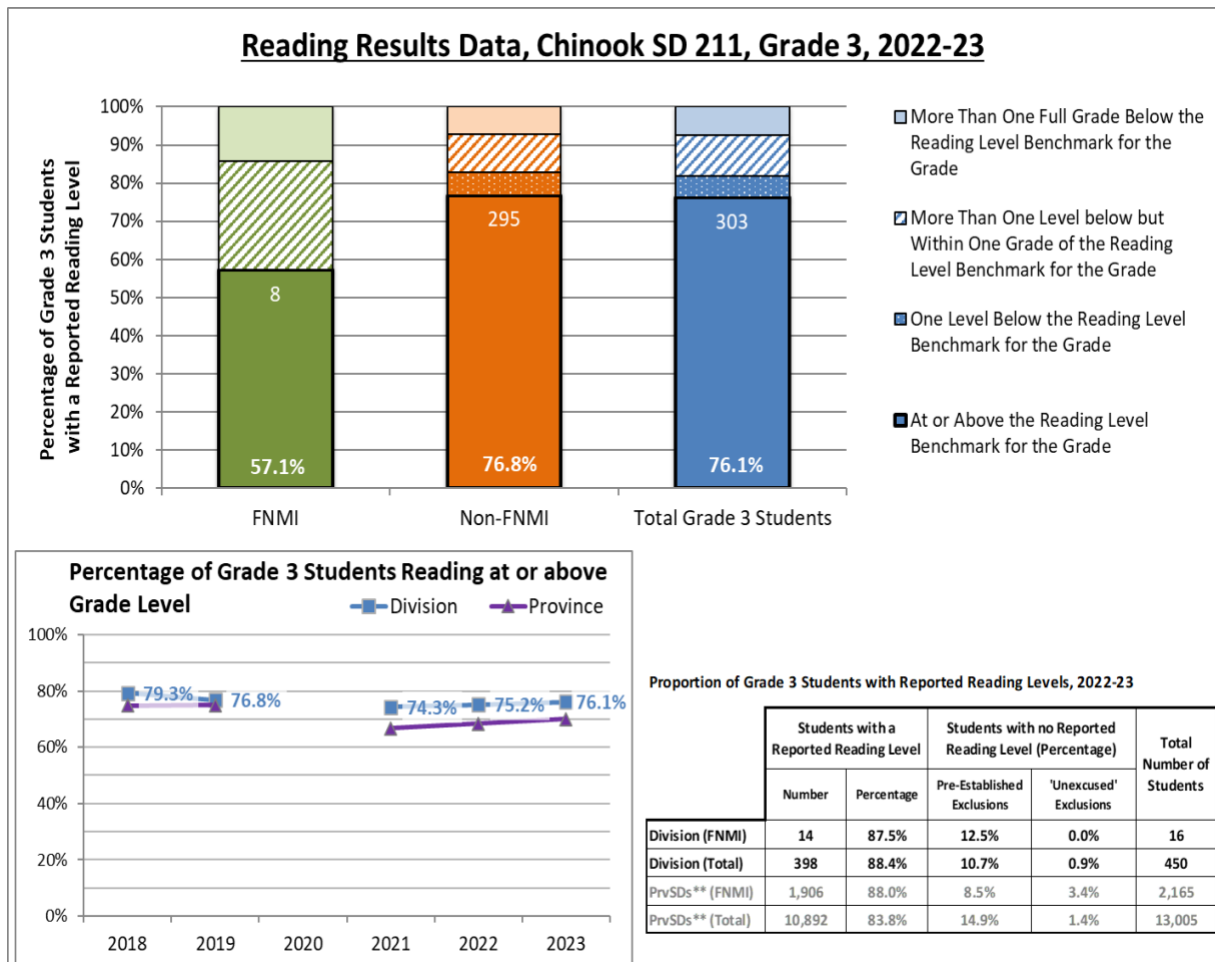
## Measures of Progress for the Provincial Education Plan Interim Priorities

### 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. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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, 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, 2023

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

The Grade 3 reading results for Chinook School Division students continued to trend above the provincial results. In 2022-23, these results were 6.1 percentage points higher than the provincial average of 70.0%. In 2022-23, 76.1% of Grade 3 students in Chinook School Division were reading at or above grade level which was higher than the provincial results for the fifth consecutive year. In Chinook, the results from the last three years had dropped compared to pre-pandemic levels, which mirrors the provincial trend. The COVID-19 pandemic caused disruptions to school and shifts in learning delivery, due to the need to maintain focus on student safety and well-being. The result has been a decline in reading skill development at the school division level, as well as provincially. In Chinook, results have increased over each of the past three years. For Chinook FNMI students, 57.1% of students were reading at or above grade level in 2022-23, which a 12.9 percentage point decrease from the previous year. However, due to smaller cohort sizes in the past three years, it is too early to determine if these results area trend or an anomaly.

### **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, especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve 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, 47 staff members across the division 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. Chinook implemented mental health and well-being plans in 61 schools. Chinook's Mental Health and Well Being committee attended the provincial symposium and learned new strategies for supporting mental health and well-being across the division. As part of the re-engagement of students, staff, and parents, personal phone calls were made to all students returning from online learning or homeschooling as well as to high risk students. Over 300 calls were made to personally connect.

### **Analysis of Results – Mental Health and Well-Being Measure**

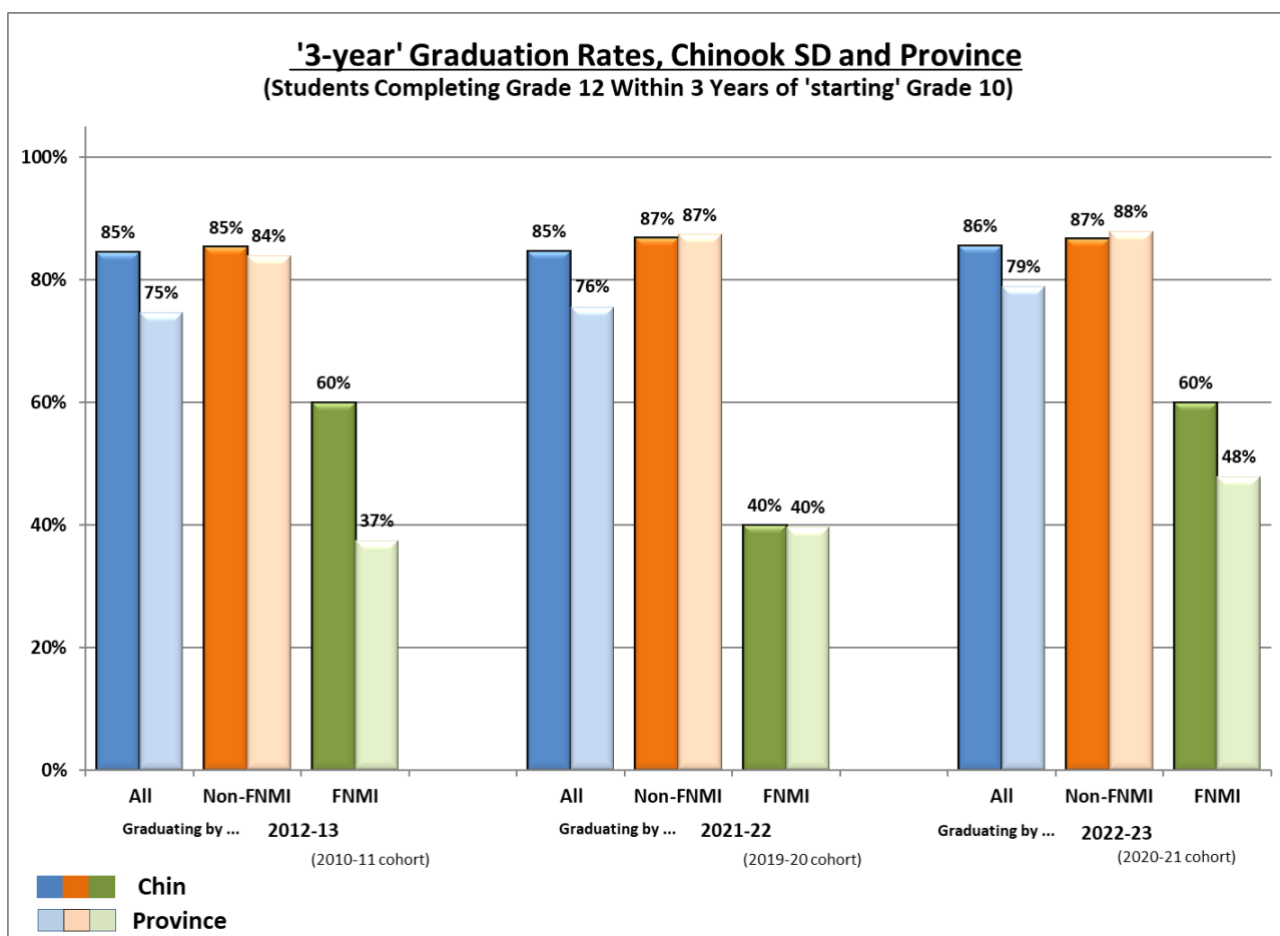
Students, staff and parents have more background and understanding of mental health and well-being. This has opened the door to conversations and supports dealing with mental health. The personal phone calls were well-received. Strategies were actively utilized to reduce anxiety and help students and parents be more engaged with the school. At the secondary level, 28% reported moderate to high levels of anxiety, this is 3% lower than the national average, but represents an improvement in the division's results from 2021-22. At the elementary level, there is a similar trend with 27% of students reporting moderate to high levels of anxiety, which is 4% lower than the national average. When comparing the results by gender, 33% of girls report moderate to high levels of anxiety, which is 7% lower than the national average. 17% of boys report moderate to high levels of anxiety, which is 4% lower than the national average. While girls are much more likely than boys to report moderate to high levels of anxiety at both the elementary and secondary levels, the division's mental health and well being response plan has resulted in improvement overall.



### Three-Year Graduation Rate

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.

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.



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, 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, 2023

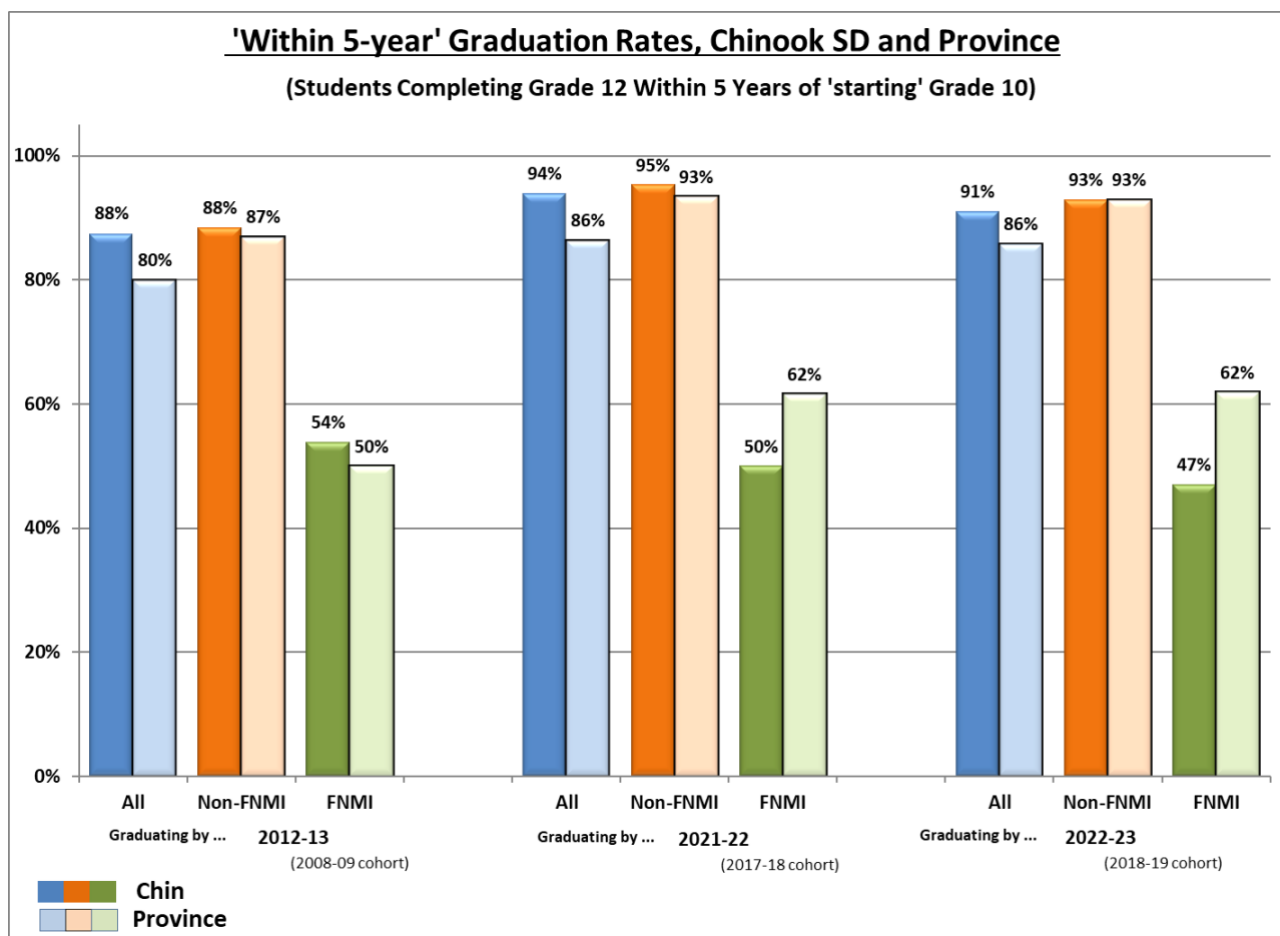
### **Analysis of Results – Three-Year Graduation Rates**

The graduation rate of 86% for Chinook School Division in 2022-23 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 86%, the division graduation rate continues to be significantly above the provincial rate of 79%. The small numbers of FNMI students in the cohorts reported above does result in more year-to-year fluctuation, but there was a significant increase in the results for 2022-23 (60% compared to 40% 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 12 percentage points higher than provincial rate of 48%. This is a huge achievement.

## 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, 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, 2023

### **Analysis of Results – Graduation Rates Within Five Years**

For each of the last three years and 10 years previous, Chinook School Division's 5-year graduation rates have exceeded provincial rates. For the 2022-23 year, this result was 91% graduating within 5-years of starting Grade 10. Having already achieved the ESSP 2020 goal (85%) and the division goal in 2020-21, this is cause for continued celebration. At 91%, the rate is 5 percentage points higher than the provincial rate. 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 47% five-year graduation rate compared to a rate of 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

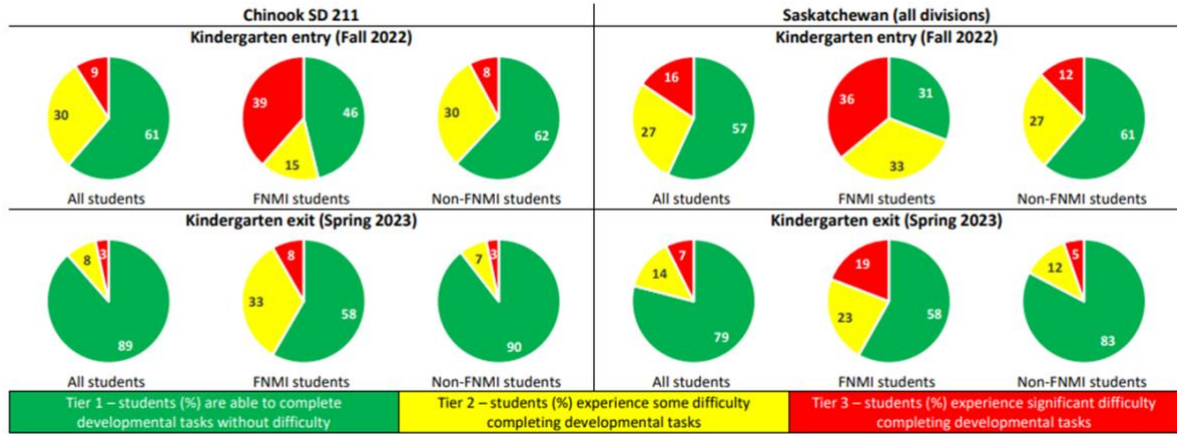
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions 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. 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.

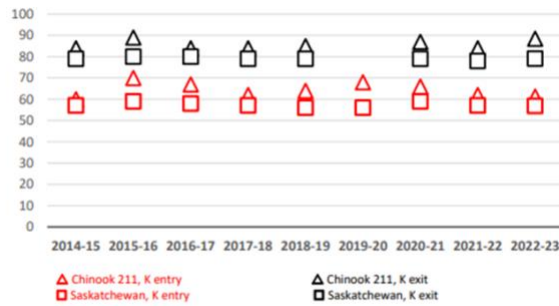
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with adequate skills (Tier 1) in key areas, or who develop adequate levels of skill during their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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

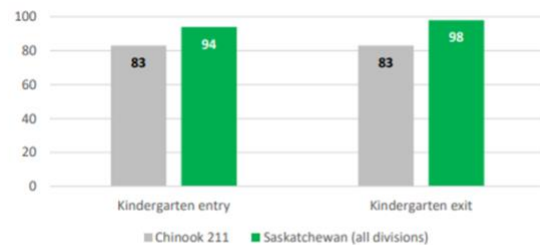


Tier 1 – students (%) are able to complete developmental tasks without difficulty  
 Tier 2 – students (%) experience some difficulty completing developmental tasks  
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

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, 2022-23



\*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs 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, 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, 2023

## Analysis of Results – Early Years Evaluation

In fall 2022, 61% of students who entered Kindergarten were assigned Tier 1 according to the RTI framework. By June 2023, 88% 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. This year, there was an increase of approximately 28% more students in Tier 1 in the exit assessment in the spring. In 2021-22 the percentage point increase (entrance to exit) was 62% to 84% or 22 percentage points. This represents a 6% increase this year.

The school division continues to track the progress of Kindergarten students in the cognitive and the language and communication domains. There has been consistent and significant growth in these areas which are closely linked to eventual success in reading. In November 2022, 63% of Chinook School Division students scored at Tier 1 in the cognitive domain and 86% scored at Tier 1 in the language and communication domain. In June of 2023, 92% of Chinook School Division students scored at Tier 1 in the cognitive domain and 93% scored at Tier 1 in the language and communication domain. The number of students that were considered Tier 2 or Tier 3 (Red and Yellow) in terms of the RTI score generated through the EYE, has reduced from 58 students in 2022 to 44 students in 2023. Given that Kindergarten enrolment numbers were stable in the last two years, this is an indication that a smaller percentage of students are requiring intervention during Kindergarten. There continues to be excellent progress in all areas and there is solid instruction and practice of Kindergarten teachers during the year to impact this progress.

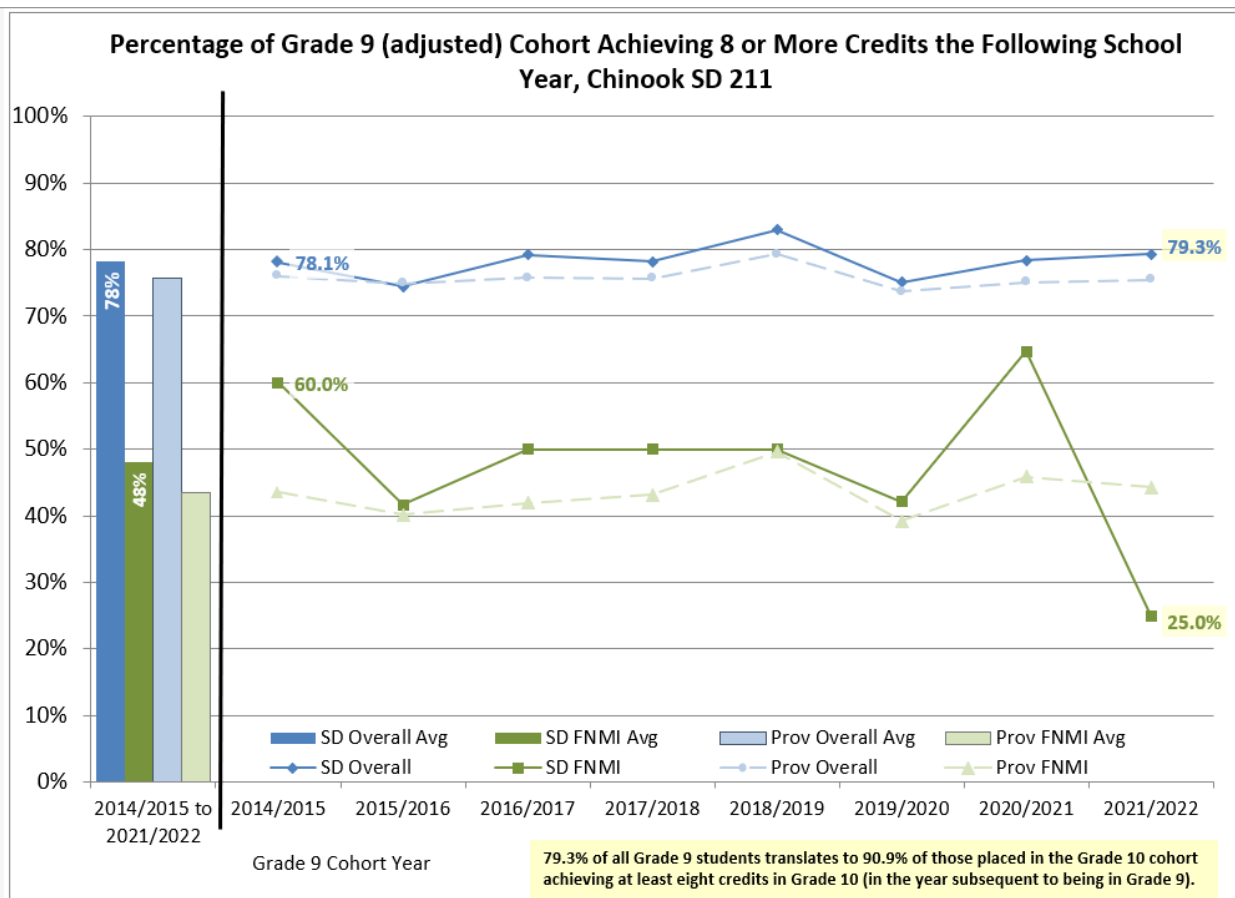
The entry and exit trend for Chinook School Division has consistently maintained a level above the provincial results. In November 2022, more students entered Kindergarten in Tier 1 (4 percentage points greater) with more FNMI students entering assessed as Tier 1 as compared to the province (15 percentage points more). In June of 2023, more students exited Kindergarten in Tier 1 as compared to the province (10 percentage points more: 89% of Chinook students compared to 78% provincially). In June, the same percentage of FNMI students scored in Tier 1. The division is particularly proud of the scores in the cognitive and language and communication domains which continue to exceed the goal of 90% of students scoring in Tier 1.

The proportion of Kindergarten students assessed using the EYE within Chinook School Division is lower than the provincial proportion of students. This is due in significant part to the fact that there are a number of Hutterian Kindergarten students who do not participate in the EYE because they are often not enrolled for the required six 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, 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, 2023



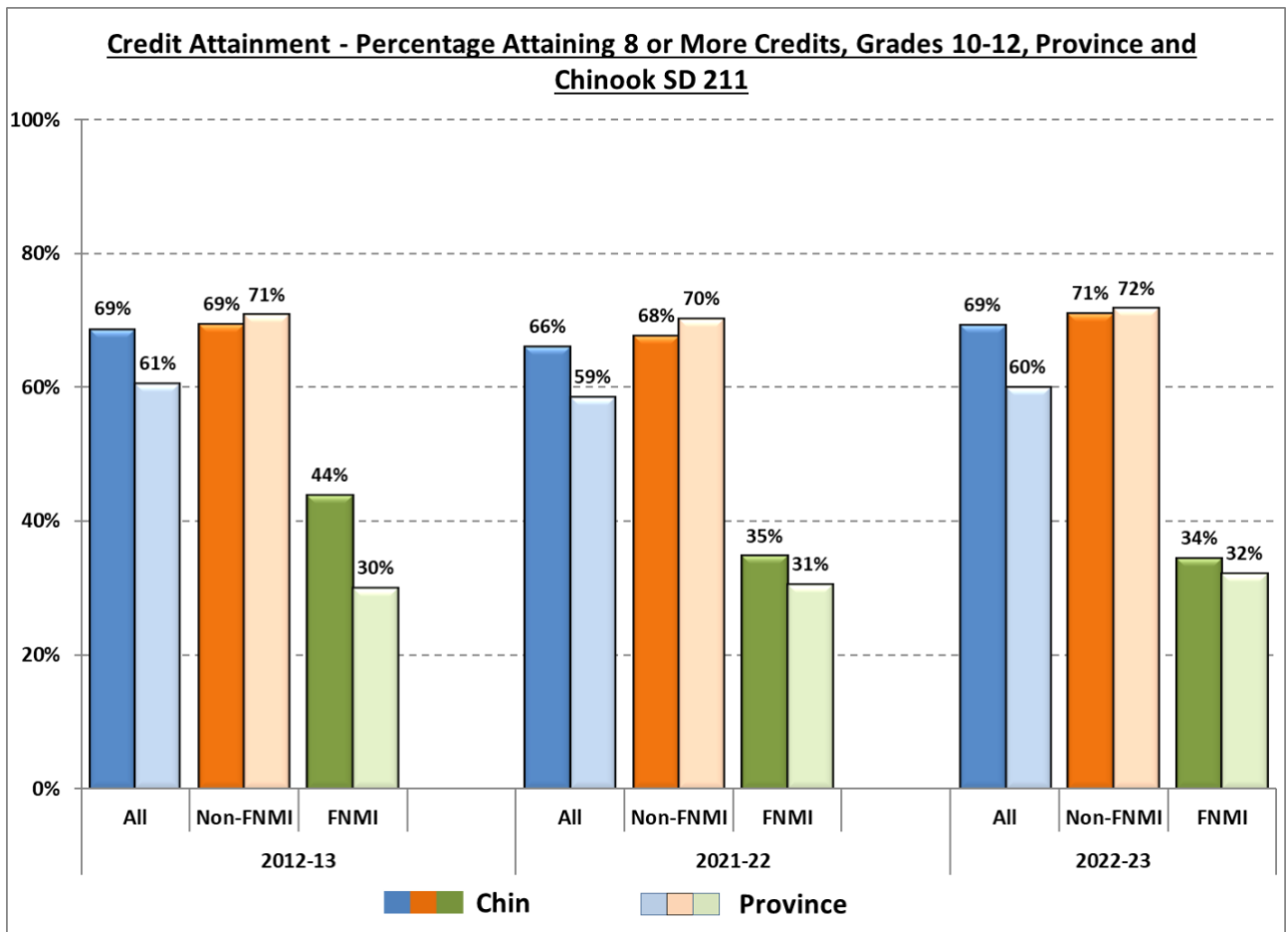
### Analysis of Results – Grade 9 to 10 Transition

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. In 2022-23, the total was 79.3% and is above the 8-year average for the division (78%) and the province (76%). Results for Chinook's FNMI students have fluctuated over the years (in part due to small population numbers), but in 2022-23 the number was 25.0%, which is significantly lower than the provincial average of 44.2% and below the division 8-year average (48%). While the division's eight-year average remains higher than the province at 43.5%, there was 39.7% decrease from the 2021-22 results. The dip in results is made more severe as there a significant 22.6 percentage point increase from 2020-21 to 2021-22. 25% appears to be an anomaly in the historical data, and is impacted by the small cohort numbers, but this is an area of concern for the division. Chinook School Division will continue to monitor to ensure that this result is an anomaly and not a trend.

## 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, 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, 2023

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

The percentage of Chinook School Division students attaining eight or more credits yearly has remained relatively stable over the years. In 2022-23 Chinook students achieved a 3-percentage point increase to 69% attaining 8 or more credits each compared to 66% in 2021-22. This is 9 percentage points higher than the provincial results of 60%. Results for Chinook's FNMI students have fluctuated over the years (in part due to small population numbers). Only 34% of grades 10-12 FNMI students in the division attained 8 or more credits in 2022-23. This is down slightly from the previous year, which was 35%, but is slightly higher than the provincial average of 32%. The division has implemented a variety of initiatives to address the need for more equitable outcomes and supports for FNMI students.

## Demographics

### Students

Chinook School Division had an increase of 59 students from the projected enrollment and an increase of 39 students from the previous year. Of the 5919 students, 89% are in public schools, 8% are Hutterite colony students and 3% are students who are enrolled in Home Based Education. There are 4 more Hutterite colony students and 18 less Home-Based Education students in 2022-23 compared to the previous year.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	402	433	452	403	429
1	447	416	430	467	427
2	454	439	417	451	470
3	446	453	441	413	460
4	449	435	458	442	428
5	420	447	421	459	451
6	455	415	441	422	446
7	418	456	409	443	429
8	446	423	458	408	453
9	528	484	456	502	454
10	483	532	481	437	499
11	440	449	488	434	414
12	475	477	484	533	486
<b>Total</b>	<b>5,863</b>	<b>5,859</b>	<b>5,836</b>	<b>5,814</b>	<b>5,846</b>

<b>PreK</b>	<b>80</b>	<b>80</b>	<b>53</b>	<b>65</b>	<b>73</b>
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	32	36	34	43	59
	4 to 6	20	27	35	37	49
	7 to 9	39	36	29	29	39
	10 to 12	38	46	57	56	62
	<b>Total</b>	<b>129</b>	<b>145</b>	<b>155</b>	<b>165</b>	<b>209</b>
English as an Additional Language	1 to 3	199	180	188	175	184
	4 to 6	192	129	161	138	145
	7 to 9	196	84	98	64	51
	10 to 12	95	51	50	37	36
	<b>Total</b>	<b>682</b>	<b>444</b>	<b>497</b>	<b>414</b>	<b>416</b>
French Immersion	K to 3	163	166	141	131	127
	4 to 6	88	104	91	89	80
	7 to 9	56	55	71	68	79
	10 to 12	42	47	46	51	43
	<b>Total</b>	<b>349</b>	<b>372</b>	<b>349</b>	<b>339</b>	<b>329</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and 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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

## Staff

Job Category	FTEs
Classroom teachers	302.8
Principals, vice-principals	75.6
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	237.1
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	16.8
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	148.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>848.6</b>

### Notes:

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

Source: Chinook School Division 2023

## Senior Management Team

Mark Benesh	Director of Education
Kathy Robson	Deputy Director of Education
Sharie Sloman	Chief Financial Officer
Ken Garinger	Superintendent of Human Resources
Courtney Lawrance	Superintendent of Learning
Angela Hermanson	Superintendent of Schools
Steve Michaluk	Superintendent of Schools
Joanne Booth	Communications Coordinator
Dwight Booth	Coordinator of Technology
Katie Andreas	Executive Assistant

## Infrastructure and Transportation

School	Grades	Location
Abbey Hutterite School	K-8	Abbey
Wheatland Hutterite School	K-8	Abbey
Pelletier 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
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
Maple Creek Composite School	6-12	Maple Creek
Sidney Street School	Pre K – 5	Maple Creek
McMahon Colony School	K-8	McMahon
Spring Lake Hutterite School	K-10	Neville
Pennant Colony School	K-9	Pennant
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

School	Grades	Location
Stewart Valley School	K-8	Success
Success School	K-9	Success
Central School	Pre K-8	Swift Current
Chinook Cyber School	10-12	Swift Current
Ecole 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 School	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-8	Waldeck
Webb Hutterite School	K-10	Webb
Wymark Hutterite School	K-10	Wymark
Wymark School	K-8	Wymark

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2022-23 Cost
Gull Lake	Mechanical upgrade	Replace 5 furnaces with roof top units	\$527,563
Herbert	Fire Alarm	Install fire alarm system	\$134,617
Leader	Boiler replacement	Full replacement of the boiler	\$608,190
Various	Building management	Upgrade the building management controls in various schools	\$271,347
<b>Total</b>			<b>\$1,541,717</b>



## Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school on 113 routes. Transportation is provided within the city of Swift Current on 34 routes. Chinook School Division operates its own transportation service.

### Student Transportation

Transportation Statistics 2022-23	
Number of students transported daily**	3185
In-town students transported (included in above)	1345
Transportation routes	148
Number of buses owned	222
Kilometres travelled daily	24,657 Rural 1093 Urban
	25,750 Total
Average age of bus (route only)	6 years
Capacity utilized on buses	Urban 66% Rural 68%
Average one-way ride time	60
Longest one-way ride time	83 min
Cost per student per year	\$3,221
Cost per kilometre travelled	\$2.17

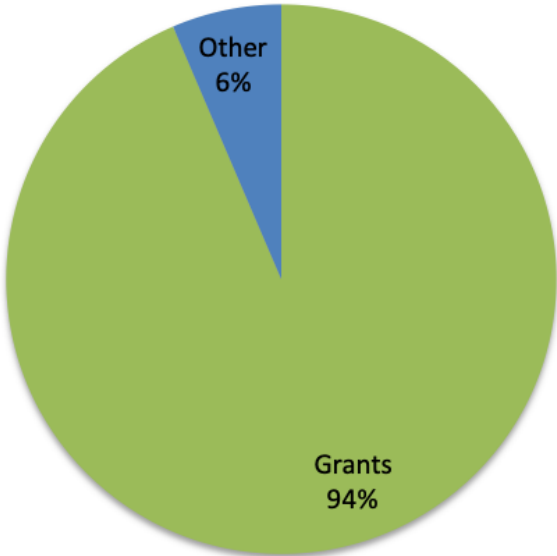
\*Data Not Available.

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

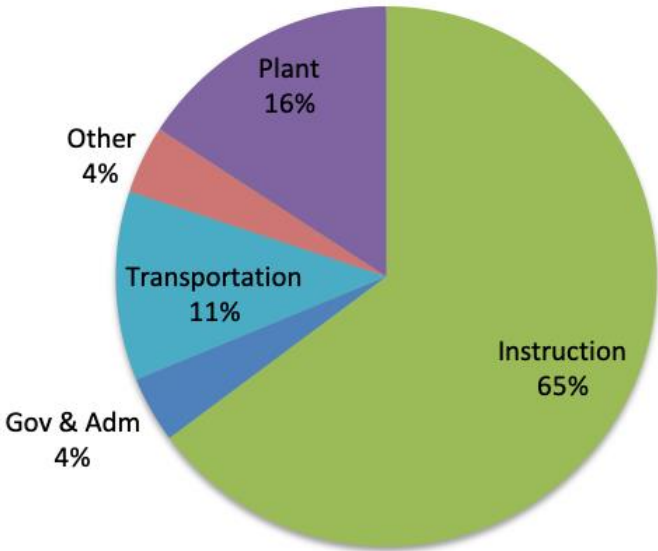
# Financial Overview

## Summary of Revenue and Expenses

### Revenue 2022-23



### Expense 2022-23



## Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	-	-	-	-		
Grants	81,989,698	82,319,192	80,257,304	329,494	0%	
Tuition and Related Fees	923,337	1,171,768	1,021,373	248,431	27%	1
School Generated Funds	2,110,000	1,917,998	1,506,393	(192,002)	-9%	2
Complementary Services	530,208	623,227	455,536	93,019	18%	3
External Services	420,475	383,659	338,808	(36,816)	-9%	4
Other	575,610	1,568,434	1,362,671	992,824	172%	5
<b>Total Revenues</b>	<b>86,549,328</b>	<b>87,984,278</b>	<b>84,942,085</b>	<b>1,434,950</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	338,501	328,710	368,698	(9,791)	-3%	
Administration	3,364,686	3,254,851	3,588,544	(109,835)	-3%	
Instruction	59,722,474	58,630,232	59,355,548	(1,092,242)	-2%	
Plant	14,848,602	14,307,053	14,746,277	(541,549)	-4%	
Transportation	10,788,917	10,260,006	9,823,891	(528,911)	-5%	
Tuition and Related Fees	509,061	493,212	644,040	(15,849)	-3%	
School Generated Funds	2,158,632	1,923,339	1,515,420	(235,293)	-11%	6
Complementary Services	556,796	577,242	457,996	20,446	4%	
External Services	393,583	393,271	446,538	(312)	0%	
Other Expenses	320,089	313,784	350,891	(6,305)	-2%	
<b>Total Expenses</b>	<b>93,001,341</b>	<b>90,481,700</b>	<b>91,297,843</b>	<b>(2,519,641)</b>	<b>-3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,452,013)</b>	<b>(2,497,422)</b>	<b>(6,355,758)</b>			

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

Note	Explanation
1	Increased transportation fees relating to a contract for busing.
2	Under budget due to less school funding raising activities.
3	Early Learning and Intensive Supports program resulted in additional funding being received.
4	Actual driver training activity lower than originally budgeted.
5	Unanticipated increase in interest rates during the year.
6	Under budget due to lower student activities.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
DUNCALFE, KEN	\$11,222	\$876	-	\$1,326	-	-	\$13,424
ELIASON, RACHAEL	7,573	828	-	97	-	-	8,498
HAHN, DIANNE (VICE-CHAIR)	14,144	1,268	-	885	-	-	16,297
HUDEC, KERI	8,678	3,505	-	128	-	-	12,311
HUMPHREY, GWEN	12,071	4,383	-	1,233	-	-	17,687
MOULAND, SUSAN	11,611	2,281	-	1,399	-	-	15,291
PATZER, RACHELLE	12,173	1,695	-	1,092	-	-	14,960
PRIDMORE, KIMBERLEY (CHAIR)	28,525	11,130	-	2,554	-	1,055	43,264
RAMAGE, TIM	14,428	1,825	-	1,800	-	-	18,053
TONEY, KATELYN	12,483	4,042	-	97	-	-	16,622
<b>Total</b>							<b>\$176,407</b>

### Personal Services

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

## Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
1080 ARCHITECTURE PLANNING & INTERIORS	136,840
A.M. DELIVERY & COURIER SERVICES	60,547
AON CANADA INC.	748,640
AUTOMOTIVE UNLIMITED INC.	70,484

Name	Amount
B & A PETROLEUM LTD.	139,726
BUNZL CLEANING & HYGIENE	69,491
C & S BUILDERS LTD.	74,221
CITY OF SWIFT CURRENT	846,712
COUNTRY CLUB DISTRIBUTORS	182,620
CUMMINS CANADA ULC	51,413

Name	Amount
DUNCAN ROOFING LTD	109,890
E-METROTEL CANADA INC.	55,927
EXCEL REFRIGERATION	241,935
FEDERATED CO-OPERATIVES LTD.	1,159,425
FLYER ELECTRIC	167,813
FUNDSTREAM INC.	61,650
GENX SOLUTIONS	409,823
GREAT PLAINS COLLEGE	369,870
HAWK'S AGRO	323,872
HDA ENGINEERING LTD.	141,636
HOLY TRINITY ROMAN CATHOLIC SCHOOL DIVISION NO. 22	527,191
IBM CANADA LTD	92,244
IMPERIAL DADE CANADA INC.	52,400
INLAND AUDIO VISUAL	145,286
KIRK'S TIRECRAFT	88,103
L.M.O. LANDSCAPING LTD.	76,425
LEEVILLE CONSTRUCTION LTD.	459,011
MARQUARDT MECHANICAL	269,774
MURRAY CHEV PONTIAC BUICK GMC	62,764
PEARSON EDUCATION CANADA	165,550
PIONEER CO-OP	137,303
POWERSCHOOL CANADA	214,766
PRAIRIE CONTROLS LTD.	378,964
PRAIRIE ROSE SCHOOL DIVISION	130,350
PRAIRIE WEST YARD CARE	69,879
PRO-TEC INDUSTRIES	918,964

Name	Amount
REFRIGERATIVE SUPPLY LIMITED	66,709
ROCKSIDE BUILDERS LTD.	53,512
SASKENERGY	666,988
SASKPOWER	612,603
SASKTEL	179,208
SCHOLASTIC CANADA LTD.	66,370
SERVICE MASTER OF SWIFT CURRENT	74,495
SGI AUTO FUND DIVISION	224,864
SOUTH SASK BUS LINES	58,228
SPORTFACTOR INC.	61,552
STANDARD MOTORS	53,917
STEVE'S EXCAVATING & SNOW REMOVAL	195,693
SUPREME OFFICE SUPPLIES	74,349
T. LITZEN SPORTS LTD.	75,494
THE DRIVING FORCE INC.	85,912
THORPE PSYCHOLOGICAL SERVICES	78,110
TRIWAYS DISPOSAL SERVICES	73,144
UAP INC.	63,211
VANGUARD CONSUMER'S CO-OP	56,178
VILLAGE OF STEWART VALLEY	103,418
VIPOND FIRE PROTECTION INC.	72,896
WARNER INDUSTRIES	230,088
WEST COUNTRY ENERGY SERVICES	54,035
WESTERN CANADA BUS	151,462
WOOD, MEGAN	83,566
XEROX CANADA LTD.	348,968

## 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	90,351
CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE)	53,112
MUNICIPAL EMPLOYEES PENSION PLAN	3,200,444

Name	Amount
RECEIVER GENERAL	16,704,805
SASK. SCHOOL BOARDS ASSOCIATION	1,317,034
SASK. TEACHERS FEDERATION	4,752,916

Name	Amount
SASK. PROFESSIONAL TEACHERS REGULATORY BOARD (SPTRB)	51,988
SASK. WORKERS' COMPENSATION BOARD	190,566

Name	Amount
TEACHERS SUPERANNUATION COMMISSION	68,245

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



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## Audited Financial Statements

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Of the Chinook School Division No. 211

School Division No. 2110500

For the Period Ending: August 31, 2023

Sharie Sloman  
Chief Financial Officer

Stark & Marsh CPA LLP  
Auditor

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

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## 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, 2023, 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, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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**

As management, the Council 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.

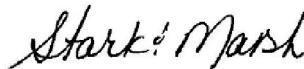
## INDEPENDENT AUDITOR'S REPORT (continued)

### 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 27, 2023

## 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 comprised 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:



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Board Chair



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CEO/Director of Education



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Chief Financial Officer

November 27, 2023

**Chinook School Division No. 211**  
**Statement of Financial Position**  
**as at August 31, 2023**

	2023	2022
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	21,364,512	19,630,065
Accounts Receivable (Note 7)	962,054	1,295,755
Portfolio Investments (Note 3)	9,085,041	8,627,004
<b>Total Financial Assets</b>	<b>31,411,607</b>	<b>29,552,824</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	5,283,561	5,614,892
Long-Term Debt (Note 9)	8,284,901	9,607,045
Liability for Employee Future Benefits (Note 5)	2,215,500	2,221,400
Deferred Revenue (Note 10)	2,906,849	48,686
<b>Total Liabilities</b>	<b>18,690,811</b>	<b>17,492,023</b>
<b>Net Financial Assets</b>	<b>12,720,796</b>	<b>12,060,801</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	78,084,610	81,270,325
Inventory of Supplies Held for Consumption	707,387	771,410
Prepaid Expenses	557,271	464,950
<b>Total Non-Financial Assets</b>	<b>79,349,268</b>	<b>82,506,685</b>
<b>Accumulated Surplus (Note 13)</b>	<b>92,070,064</b>	<b>94,567,486</b>


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, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		
<b>REVENUES</b>			
Grants	81,989,698	82,319,192	80,257,304
Tuition and Related Fees	923,337	1,171,768	1,021,373
School Generated Funds	2,110,000	1,917,998	1,506,393
Complementary Services (Note 11)	530,208	623,227	455,536
External Services (Note 12)	420,475	383,659	338,808
Other	575,610	1,568,434	1,362,671
<b>Total Revenues (Schedule A)</b>	<b>86,549,328</b>	<b>87,984,278</b>	<b>84,942,085</b>
<b>EXPENSES</b>			
Governance	338,501	328,710	368,698
Administration	3,364,686	3,254,851	3,588,544
Instruction	59,722,474	58,630,232	59,355,548
Plant Operation & Maintenance	14,848,602	14,307,053	14,746,277
Student Transportation	10,788,917	10,260,006	9,823,891
Tuition and Related Fees	509,061	493,212	644,040
School Generated Funds	2,158,632	1,923,339	1,515,420
Complementary Services (Note 11)	556,796	577,242	457,996
External Services (Note 12)	393,583	393,271	446,538
Other	320,089	313,784	350,891
<b>Total Expenses (Schedule B)</b>	<b>93,001,341</b>	<b>90,481,700</b>	<b>91,297,843</b>
<b>Operating Deficit for the Year</b>	<b>(6,452,013)</b>	<b>(2,497,422)</b>	<b>(6,355,758)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>94,567,486</b>	<b>94,567,486</b>	<b>100,923,244</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>88,115,473</b>	<b>92,070,064</b>	<b>94,567,486</b>

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

**Chinook School Division No. 211**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>12,060,801</b>	<b>12,060,801</b>	<b>14,923,481</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(6,452,013)	(2,497,422)	(6,355,758)
Acquisition of Tangible Capital Assets (Schedule C)	(915,000)	(1,527,768)	(1,059,075)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	260,621	110,781
Net Gain on Disposal of Capital Assets (Schedule C)	-	(116,947)	(34,014)
Amortization of Tangible Capital Assets (Schedule C)	4,780,078	4,569,809	4,586,426
Net Acquisition of Inventory of Supplies Held for Consumption	-	64,023	17
Net Change in Other Non-Financial Assets	-	(92,321)	(111,057)
<b>Change in Net Financial Assets</b>	<b>(2,586,935)</b>	<b>659,995</b>	<b>(2,862,680)</b>
<b>Net Financial Assets, End of Year</b>	<b>9,473,866</b>	<b>12,720,796</b>	<b>12,060,801</b>

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

**Chinook School Division No. 211**  
**Statement of Cash Flows**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(2,497,422)	(6,355,758)
Add Non-Cash Items Included in Deficit (Schedule D)	4,452,862	4,552,412
Net Change in Non-Cash Operating Activities (Schedule E)	2,826,335	(3,633)
<b>Cash Provided by (Used in) Operating Activities</b>	<b>4,781,775</b>	<b>(1,806,979)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,527,768)	(1,059,075)
Proceeds on Disposal of Tangible Capital Assets	260,621	110,781
<b>Cash Used in Capital Activities</b>	<b>(1,267,147)</b>	<b>(948,294)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(9,054,102)	(8,588,655)
Proceeds on Disposal of Portfolio Investments	8,596,065	5,574,862
<b>Cash Used in Investing Activities</b>	<b>(458,037)</b>	<b>(3,013,793)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,322,144)	(959,462)
<b>Cash Used in Financing Activities</b>	<b>(1,322,144)</b>	<b>(959,462)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,734,447</b>	<b>(6,728,528)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>19,630,065</b>	<b>26,358,593</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>21,364,512</b>	<b>19,630,065</b>

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



**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	79,448,240	79,510,458	77,537,184
Operating Grant/PMR	2,467,019	2,244,282	2,467,019
Other Ministry Grants	74,439	549,452	253,101
<b>Total Ministry Grants</b>	<b>81,989,698</b>	<b>82,304,192</b>	<b>80,257,304</b>
Grants from Others	-	10,000	-
<b>Total Operating Grants</b>	<b>81,989,698</b>	<b>82,314,192</b>	<b>80,257,304</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	5,000	-
<b>Total Capital Grants</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Total Grants</b>	<b>81,989,698</b>	<b>82,319,192</b>	<b>80,257,304</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	52,200	52,200	52,200
Federal Government and First Nations	462,665	460,284	522,150
Individuals and Other	-	54,302	13,219
<b>Total Tuition Fees</b>	<b>514,865</b>	<b>566,786</b>	<b>587,569</b>
Transportation Fees	408,472	604,982	433,804
<b>Total Operating Tuition and Related Fees</b>	<b>923,337</b>	<b>1,171,768</b>	<b>1,021,373</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>923,337</b>	<b>1,171,768</b>	<b>1,021,373</b>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	65,000	86,269	32,047
Fundraising	900,000	975,483	717,170
Grants and Partnerships	145,000	21,278	26,361
Students Fees	200,000	320,520	52,392
Other	800,000	514,448	678,423
<b>Total Non-Curricular Fees</b>	<b>2,110,000</b>	<b>1,917,998</b>	<b>1,506,393</b>
<b>Total School Generated Funds Revenue</b>	<b>2,110,000</b>	<b>1,917,998</b>	<b>1,506,393</b>

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Complementary Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	453,838	454,738	380,112
Other Ministry Grants	-	75,000	-
<b>Total Operating Grants</b>	<b>453,838</b>	<b>529,738</b>	<b>380,112</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	76,370	91,989	73,174
Other Revenue	-	1,500	2,250
<b>Total Fees and Other Revenue</b>	<b>76,370</b>	<b>93,489</b>	<b>75,424</b>
<b>Total Complementary Services Revenue</b>	<b>530,208</b>	<b>623,227</b>	<b>455,536</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Other Grants	411,475	375,934	334,310
<b>Total Operating Grants</b>	<b>411,475</b>	<b>375,934</b>	<b>334,310</b>
<b>Fees and Other Revenue</b>			
Other Revenue	9,000	7,725	4,498
<b>Total Fees and Other Revenue</b>	<b>9,000</b>	<b>7,725</b>	<b>4,498</b>
<b>Total External Services Revenue</b>	<b>420,475</b>	<b>383,659</b>	<b>338,808</b>
<b>Other Revenue</b>			
Miscellaneous Revenue*	316,180	523,881	1,021,891
Sales & Rentals	9,430	11,311	14,311
Investments	250,000	916,295	292,455
Gain on Disposal of Capital Assets	-	116,947	34,014
<b>Total Other Revenue</b>	<b>575,610</b>	<b>1,568,434</b>	<b>1,362,671</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>86,549,328</b>	<b>87,984,278</b>	<b>84,942,085</b>
<b>Miscellaneous Revenue*</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Insurance Proceeds	-	210,243	745,899
Rebates	-	145,193	72,583
User Fees and Reimbursements	316,810	168,445	203,409
	<b>316,810</b>	<b>523,881</b>	<b>1,021,891</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	136,857	165,798	183,677
Professional Development - Board Members	15,000	10,609	21,202
Grants to School Community Councils	12,644	-	-
Elections	5,000	-	5,520
Other Governance Expenses	169,000	152,303	158,299
<b>Total Governance Expense</b>	<b>338,501</b>	<b>328,710</b>	<b>368,698</b>
<b>Administration Expense</b>			
Salaries	2,386,802	2,350,917	2,345,458
Benefits	305,689	297,023	291,154
Supplies & Services	245,150	202,791	181,709
Non-Capital Furniture & Equipment	29,000	6,881	8,444
Building Operating Expenses	102,500	100,995	477,595
Communications	87,352	106,977	100,925
Travel	58,500	46,989	37,279
Professional Development	51,250	43,665	41,128
Amortization of Tangible Capital Assets	98,443	98,613	104,852
<b>Total Administration Expense</b>	<b>3,364,686</b>	<b>3,254,851</b>	<b>3,588,544</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	39,795,656	39,702,156	40,640,389
Instructional (Teacher Contract) Benefits	2,139,000	2,180,617	2,105,419
Program Support (Non-Teacher Contract) Salaries	9,516,910	9,222,064	9,261,634
Program Support (Non-Teacher Contract) Benefits	1,821,659	1,788,104	1,776,214
Instructional Aids	1,515,419	1,607,533	1,583,396
Supplies & Services	1,378,334	1,280,785	1,645,351
Non-Capital Furniture & Equipment	1,495,170	1,072,767	850,854
Communications	158,914	189,534	201,009
Travel	544,877	545,932	340,098
Professional Development	549,078	297,454	226,024
Student Related Expense	481,327	415,117	397,945
Amortization of Tangible Capital Assets	326,130	328,169	327,215
<b>Total Instruction Expense</b>	<b>59,722,474</b>	<b>58,630,232</b>	<b>59,355,548</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	3,554,263	3,433,094	3,530,429
Benefits	688,199	661,095	662,137
Supplies & Services	14,400	11,012	9,300
Non-Capital Furniture & Equipment	49,100	59,190	56,852
Building Operating Expenses	7,691,423	7,242,643	7,600,242
Communications	15,258	15,219	15,316
Travel	151,500	181,502	174,120
Professional Development	12,000	9,496	3,904
Amortization of Tangible Capital Assets	2,672,459	2,666,848	2,667,022
Amortization of Tangible Capital Assets ARO	-	26,954	26,955
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,848,602</b>	<b>14,307,053</b>	<b>14,746,277</b>
<b>Student Transportation Expense</b>			
Salaries	4,448,312	4,478,071	4,408,806
Benefits	857,533	862,732	837,379
Supplies & Services	2,082,825	1,780,239	1,739,134
Non-Capital Furniture & Equipment	1,266,162	1,335,139	1,056,473
Building Operating Expenses	229,000	177,226	155,564
Communications	27,908	21,949	20,868
Travel	33,000	28,093	32,645
Professional Development	25,918	811	1,626
Contracted Transportation	169,990	165,727	144,595
Amortization of Tangible Capital Assets	1,648,269	1,410,019	1,426,801
<b>Total Student Transportation Expense</b>	<b>10,788,917</b>	<b>10,260,006</b>	<b>9,823,891</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	454,896	441,162	589,875
Transportation Fees	54,165	52,050	54,165
<b>Total Tuition and Related Fees Expense</b>	<b>509,061</b>	<b>493,212</b>	<b>644,040</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	5,000	7,438	11,536
Cost of Sales	250,000	299,969	157,980
Non-Capital Furniture & Equipment	8,000	2,137	148
School Fund Expenses	1,893,500	1,600,409	1,342,789
Amortization of Tangible Capital Assets	2,132	13,386	2,967
<b>Total School Generated Funds Expense</b>	<b>2,158,632</b>	<b>1,923,339</b>	<b>1,515,420</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	342,016	339,416	246,323
Program Support (Non-Teacher Contract) Salaries & Benefits	107,088	119,485	101,241
Transportation Salaries & Benefits	58,192	51,207	48,441
Instructional Aids	1,000	11,437	533
Supplies & Services	15,000	8,003	18,710
Non-Capital Furniture & Equipment	-	2,460	-
Communications	500	487	351
Travel	6,400	2,686	5,401
Student Related Expenses	-	3,268	230
Contracted Transportation & Allowances	26,600	38,793	36,766
<b>Total Complementary Services Expense</b>	<b>556,796</b>	<b>577,242</b>	<b>457,996</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	244,738	274,165	331,260
Instructional Aids	500	203	5,581
Supplies & Services	99,200	71,858	57,701
Non-Capital Furniture & Equipment	1,500	1,807	4,944
Communications	6,500	4,630	8,800
Travel	5,500	5,325	6,973
Professional Development (Non-Salary Costs)	3,000	9,463	665
Amortization of Tangible Capital Assets	32,645	25,820	30,614
<b>Total External Services Expense</b>	<b>393,583</b>	<b>393,271</b>	<b>446,538</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	2,400	1,090	1,241
Interest on Capital Loans	317,689	312,694	349,650
<b>Total Interest and Bank Charges</b>	<b>320,089</b>	<b>313,784</b>	<b>350,891</b>
<b>Total Other Expense</b>	<b>320,089</b>	<b>313,784</b>	<b>350,891</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>93,001,341</b>	<b>90,481,700</b>	<b>91,297,843</b>

**Chinook School Division No. 211**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2023**

	Land		Buildings	Building	Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Short-Term	Improvements	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Construction	Under	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2023	2022
													\$	\$
<b>Tangible Capital Assets - at Cost</b>														
Opening Balance as of September 1	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
Additions/Purchases	-	-	-	-	-	-	881,420	49,348	243,017	211,779	-	142,204	1,527,768	1,059,075
Disposals	-	-	-	-	-	-	(914,165)	(125,978)	(437,909)	(36,756)	-	-	(1,514,808)	(2,245,482)
<b>Closing Balance as of August 31</b>	<b>1,232,379</b>	<b>2,588,978</b>	<b>118,532,100</b>	<b>9,211,715</b>	<b>1,985,305</b>	<b>1,737,484</b>	<b>18,871,346</b>	<b>1,688,396</b>	<b>3,476,198</b>	<b>1,151,119</b>	<b>66,019</b>	<b>177,860</b>	<b>160,718,899</b>	<b>160,705,939</b>
<b>Tangible Capital Assets - Amortization</b>														
Opening Balance as of September 1	-	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	-	79,435,614	77,017,903
Amortization of the Period	-	93,029	2,209,093	391,298	99,265	26,954	1,124,099	94,799	323,016	195,052	13,204	-	4,569,809	4,586,426
Disposals	-	-	-	-	-	-	(770,491)	(125,978)	(437,909)	(36,756)	-	-	(1,371,134)	(2,168,715)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,713,691</b>	<b>56,645,035</b>	<b>5,983,480</b>	<b>930,420</b>	<b>1,267,870</b>	<b>12,046,246</b>	<b>1,478,107</b>	<b>2,027,072</b>	<b>502,469</b>	<b>39,899</b>	<b>N/A</b>	<b>82,634,289</b>	<b>79,435,614</b>
<b>Net Book Value</b>														
Opening Balance as of September 1	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
Closing Balance as of August 31	1,232,379	875,287	61,887,065	3,228,235	1,054,885	469,614	6,825,100	210,289	1,449,126	648,650	26,120	177,860	78,084,610	81,270,325
<b>Change in Net Book Value</b>	<b>-</b>	<b>(93,029)</b>	<b>(2,209,093)</b>	<b>(391,298)</b>	<b>(99,265)</b>	<b>(26,954)</b>	<b>(386,353)</b>	<b>(45,451)</b>	<b>(79,999)</b>	<b>16,727</b>	<b>(13,204)</b>	<b>142,204</b>	<b>(3,185,715)</b>	<b>(3,604,118)</b>
<b>Disposals</b>														
Historical Cost	-	-	-	-	-	-	914,165	125,978	437,909	36,756	-	-	1,514,808	2,245,482
Accumulated Amortization	-	-	-	-	-	-	770,491	125,978	437,909	36,756	-	-	1,371,134	2,168,715
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,674</b>	<b>76,767</b>
Price of Sale	-	-	-	-	-	-	227,167	33,454	-	-	-	-	260,621	110,781
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,493</b>	<b>33,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,947</b>	<b>34,014</b>

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An asset retirement obligation for the removal of asbestos (Note 8) is related to buildings with a net book value of \$1,295,359 (2022-\$1,354,368).

**Chinook School Division No. 211**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,569,809	4,586,426
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(116,947)	(34,014)
<b>Total Non-Cash Items Included in Deficit</b>	<b>4,452,862</b>	<b>4,552,412</b>

**Chinook School Division No. 211**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	333,701	(198,102)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(331,331)	310,254
(Decrease) Increase in Liability for Employee Future Benefits	(5,900)	5,600
Increase (Decrease) in Deferred Revenue	2,858,163	(10,345)
Decrease in Inventory of Supplies Held for Consumption	64,023	17
Increase in Prepaid Expenses	(92,321)	(111,057)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>2,826,335</b>	<b>(3,633)</b>

**Chinook School Division No. 211**  
**Schedule F: Detail of Designated Assets**  
**for the year ended August 31, 2023**

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Local Implementation and Negotiations Committee (LINC) Carryover	688,207	38,960	774	726,393
Support Staff Professional Development Carryover	147,849	-	6,559	141,290
Nutrition	48,281	-	48,281	-
<b>Total Contractual Agreements</b>	<b>884,337</b>	<b>38,960</b>	<b>55,614</b>	<b>867,683</b>
<b>Jointly Administered Funds</b>				
School generated funds	1,649,765	6,087	-	1,655,852
<b>Total Jointly Administered Funds</b>	<b>1,649,765</b>	<b>6,087</b>	<b>-</b>	<b>1,655,852</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	3,520,340	2,244,282	1,922,611	3,842,011
Federal Capital Tuition	95,880	-	-	95,880
Designated for Safe School Funding Project	61,844	-	61,844	-
<b>Total Ministry of Education</b>	<b>3,678,064</b>	<b>2,244,282</b>	<b>1,984,455</b>	<b>3,937,891</b>
<b>Total</b>	<b>6,212,166</b>	<b>2,289,329</b>	<b>2,040,069</b>	<b>6,461,426</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Board Election	29,000	5,000	-	34,000
<b>Total Board governance</b>	<b>29,000</b>	<b>5,000</b>	<b>-</b>	<b>34,000</b>
<b>Curriculum and student learning</b>				
Beginner Band Clinic	9,000	-	9,000	-
Curriculum Renewal	1,500,000	-	-	1,500,000
Operational	5,000,000	-	900,000	4,100,000
Resources	185,000	-	-	185,000
School Budgets	852,246	-	53,317	798,929
<b>Total curriculum and student learning</b>	<b>7,546,246</b>	<b>-</b>	<b>962,317</b>	<b>6,583,929</b>
<b>Facilities</b>				
Playground - Frontier	1,720	-	-	1,720
Facility renewal	-	1,000,000	-	1,000,000
Tangible Capital Assets Purchases - Equipment	70,000	-	10,000	60,000
<b>Total facilities</b>	<b>71,720</b>	<b>1,000,000</b>	<b>10,000</b>	<b>1,061,720</b>
<b>Information technology</b>				
Technology Renewal	1,500,000	-	-	1,500,000
Ipads	-	8,134	-	8,134
<b>Total information technology</b>	<b>1,500,000</b>	<b>8,134</b>	<b>-</b>	<b>1,508,134</b>
<b>Transportation</b>				
Operational	4,000,000	-	900,000	3,100,000
Tangible Capital Assets Purchases - Buses	655,000	58,500	-	713,500
Bus Renewal	1,500,000	-	-	1,500,000
<b>Total transportation</b>	<b>6,155,000</b>	<b>58,500</b>	<b>900,000</b>	<b>5,313,500</b>
<b>Total</b>	<b>15,301,966</b>	<b>1,071,634</b>	<b>1,872,317</b>	<b>14,501,283</b>
<b>Total Designated Assets</b>	<b>21,514,132</b>	<b>3,360,963</b>	<b>3,912,386</b>	<b>20,962,709</b>



**CHINOOK SCHOOL DIVISION NO. 211**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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, 2023**

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

- the liability for employee future benefits of \$2,215,500 (2022 - \$2,221,400) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$0 (2022 - \$13,211) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$82,634,289 (2022 - \$79,435,614) 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 (2022 - \$1,737,484) because actual expense may differ
- accrued liabilities for contaminated sites of \$500,000 (2022 - \$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**  
**As at August 31, 2023**

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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**  
**As at August 31, 2023**

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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 and/or nearly 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.

Pooled assets in furniture and equipment, computer hardware and audio-visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school division's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

**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.

**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, 2023**

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**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 amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**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.

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- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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**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.

**j) Accounting Changes**

During the year, the school division changed the accounting policy with respect to Revenue to adopt the new Public Accounting standard for Revenue PS 3400. This change has been applied prospectively as the effect of the new accounting policy is not reasonably determinable for the cumulative effect of the change or for the individual prior periods. Consequently, prior year comparatives have not been restated to reflect this revised accounting policy and comparisons between the current and prior fiscal year may not be meaningful. The change in accounting policy has had no impact on the school division's financial statements.

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**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2023	2022
	<u>Cost</u>	<u>Cost</u>
<b>Portfolio investments in the cost or amortized cost category:</b>		
GICs		
Canaccord Genuity, 4.85%, maturing September, 2023	\$ 766,465	\$ -
Canaccord Genuity, 4.65%, maturing October, 2023	750,000	-
Canaccord Genuity, 5.10%, maturing November, 2023	786,392	-
Canaccord Genuity, 5.30%, maturing January, 2024	750,000	-
Canaccord Genuity, 5.40%, maturing February, 2024	750,000	-
Canaccord Genuity, 5.80%, maturing July, 2024	750,000	-
Canaccord Genuity, 5.90%, maturing August, 2024	750,000	-
Affinity Credit Union, 2.75% maturing November, 2022	-	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, 1.27%, 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
TD Bank, 4.78%, maturing December, 2023	750,000	-
Scotiabank, 5.25%, maturing April, 2024	750,000	-
Scotiabank, 5.27%, maturing May, 2024	750,000	-
Innovation Credit Union, 5.00%, maturing March, 2024	750,000	-
Innovation Credit Union, 5.50%, maturing June, 2024	750,000	-
Innovation Credit Union, 3.37%, maturing June, 2023	-	750,000
Co-op and Credit Union Equity	32,184	30,939
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>9,085,041</b>	<b>8,627,004</b>



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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 132,909	\$ 195,801	\$ -	\$ -	\$ 328,710	\$ 368,698
Administration	2,647,940	508,298	-	98,613	3,254,851	3,588,544
Instruction	52,892,941	5,409,122	-	328,169	58,630,232	59,355,548
Plant Operations and Maintenance	4,094,189	7,519,062	-	2,693,802	14,307,053	14,746,277
Student Transportation	5,340,803	3,509,184	-	1,410,019	10,260,006	9,823,891
Tuition and Related Fees	-	493,212	-	-	493,212	644,040
School Generated Funds	-	1,909,953	-	13,386	1,923,339	1,515,420
Complementary Services	510,108	67,134	-	-	577,242	457,996
External Services	274,165	93,286	-	25,820	393,271	446,538
Other	-	1,090	312,694	-	313,784	350,891
<b>TOTAL</b>	<b>\$ 65,893,055</b>	<b>\$ 19,706,142</b>	<b>\$ 312,694</b>	<b>\$ 4,569,809</b>	<b>\$ 90,481,700</b>	<b>\$ 91,297,843</b>

**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, 2023.

Details of the employee future benefits are as follows:

	<b>2023</b>	<b>2022</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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	2023	2022
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,508,600</b>	<b>\$ 1,580,300</b>
Current period service cost	111,500	135,700
Interest cost	62,600	32,700
Benefit payments	(116,200)	(109,100)
Actuarial gains	(49,200)	(131,000)
Plan amendments	1,600	-
<b>Accrued Benefit Obligation - end of year</b>	<b>1,518,900</b>	<b>1,508,600</b>
Unamortized net actuarial gains	696,600	712,800
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,215,500</b>	<b>\$ 2,221,400</b>

Expense for Employee Future Benefits	2023	2022
Current period service cost	\$ 111,500	\$ 135,700
Amortization of net actuarial gain	(63,800)	(53,700)
<b>Benefit cost</b>	<b>47,700</b>	<b>82,000</b>
Interest cost	62,600	32,700
<b>Total Employee Future Benefits Expense</b>	<b>\$ 110,300</b>	<b>\$ 114,700</b>

## 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.

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	503	1	504	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	\$ 3,898,614	\$ 80	\$ 3,898,694	\$ 3,981,676

**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:

	2023	2022
Number of active School Division members	732	702
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	\$ 1,600,222	\$ 1,599,650
School Division contributions for the year	\$ 1,600,222	\$ 1,599,650
Actuarial extrapolation date	<b>Dec-31-2022</b>	<b>Dec-31-2021</b>
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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**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:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Receivable from First Nations	\$ 230,142	\$ -	\$ 230,142	\$ 169,856	\$ 13,211	\$ 156,645
GST Receivable	159,569	-	159,569	167,431	-	167,431
Accrued Interest	225,607	-	225,607	73,244	-	73,244
Other	346,736	-	346,736	898,435	-	898,435
<b>Total Accounts Receivable</b>	<b>\$ 962,054</b>	<b>\$ -</b>	<b>\$ 962,054</b>	<b>\$ 1,308,966</b>	<b>\$ 13,211</b>	<b>\$ 1,295,755</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 988,387	\$ 1,104,608
Supplier Payments	1,877,151	2,039,777
Liability for Asset Retirement Obligation	1,737,484	1,737,484
Liability for Contaminated Sites	500,000	500,000
Accrued Interest Payable	59,819	63,676
Capital Holdbacks	120,720	169,347
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 5,283,561</b>	<b>\$ 5,614,892</b>

The school division recognized an estimated liability for asset retirement obligation of \$1,737,484 (2022 - \$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.

The school division recognized an estimated liability for contaminated site of \$500,000 (2022 - \$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

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best practices of costs associated with the remediation solutions. The amount of estimated recoveries is \$0 (2022 - \$0).

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2023	2022
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
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	5,426,865	5,888,072
TD Bank fixed rate (2.70%), unsecured, maturing October 2034. Monthly blended payments of \$9,122.	1,054,259	1,134,074
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	1,803,778	1,913,274
<b>Total Long-Term Debt</b>	<b>\$ 8,284,901</b>	<b>\$ 9,607,045</b>

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2024	\$	947,215	\$ 947,215
2025		947,215	947,215
2026		947,215	947,215
2027		947,215	947,215
2028		947,215	947,215
Thereafter		5,166,565	5,166,565
<b>Total</b>		<b>9,902,640</b>	<b>9,902,640</b>
Less: Interest and executory costs		(1,617,739)	(1,617,739)
<b>Total future principal payments</b>	<b>\$</b>	<b>8,284,901</b>	<b>\$ 8,284,901</b>

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2023	2022
Principal	\$	1,322,144	\$ 1,322,144	\$ 959,462
Interest		312,694	312,694	349,650
<b>Total</b>	<b>\$</b>	<b>1,634,838</b>	<b>\$ 1,634,838</b>	<b>\$ 1,309,112</b>

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**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2023
<b>Capital projects:</b>				
Stewart Valley school rebuild - insurance proceeds	\$ -	\$ 2,850,139	\$ -	\$ 2,850,139
<b>Total capital projects deferred revenue</b>	<b>-</b>	<b>2,850,139</b>	<b>-</b>	<b>2,850,139</b>
<b>Non-Capital deferred revenue:</b>				
Chinook International Program	47,375	36,700	27,375	\$ 56,700
Rentals	11	-	1	10
Tuition	1,300	-	1,300	-
<b>Total Non-Capital deferred revenue</b>	<b>48,686</b>	<b>36,700</b>	<b>28,676</b>	<b>56,710</b>
<b>Total Deferred Revenue</b>	<b>\$ 48,686</b>	<b>\$ 2,886,839</b>	<b>\$ 28,676</b>	<b>\$ 2,906,849</b>

**11. COMPLEMENTARY SERVICES**

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Learning Intervention	VTRA	Youth in Hospitals	Chinook International Program	2023	2022
<b>Revenue:</b>							
Operating Grants	\$ 353,838	\$ 75,000	\$ -	\$ 100,900	\$ -	\$ 529,738	\$ 380,112
Fees and Other Revenue	-	-	1,500	-	91,989	93,489	75,424
<b>Total Revenue</b>	<b>353,838</b>	<b>75,000</b>	<b>1,500</b>	<b>100,900</b>	<b>91,989</b>	<b>623,227</b>	<b>455,536</b>
<b>Expenses:</b>							
Salaries & Benefits	391,342	18,225	-	100,541	-	510,108	396,005
Instructional Aids	1,503	9,934	-	-	-	11,437	533
Supplies and Services	-	-	-	-	8,003	8,003	18,710
Non-capital Furniture & Equipment	-	2,460	-	-	-	2,460	-
Communications	-	-	-	-	487	487	351
Travel	390	-	-	-	2,296	2,686	5,401
Student Related Expenses	-	-	-	-	3,268	3,268	230
Contracted Transportation & Allowances	-	-	-	-	38,793	38,793	36,766
<b>Total Expenses</b>	<b>393,235</b>	<b>30,619</b>	<b>-</b>	<b>100,541</b>	<b>52,847</b>	<b>577,242</b>	<b>457,996</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ (39,397)</b>	<b>\$ 44,381</b>	<b>\$ 1,500</b>	<b>\$ 359</b>	<b>\$ 39,142</b>	<b>\$ 45,985</b>	<b>\$ (2,460)</b>

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**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:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Driver Training	2023	2022
<b>Revenue:</b>				
Grants from Others	\$ -	\$ 375,933	\$ 375,933	\$ 334,310
Fees and Other Revenue	7,725	-	7,725	4,498
<b>Total Revenue</b>	<b>7,725</b>	<b>375,933</b>	<b>383,658</b>	<b>338,808</b>
<b>Expenses:</b>				
Salaries & Benefits	-	274,165	274,165	331,260
Instructional Aids	-	203	203	5,581
Supplies and Services	-	71,858	71,858	57,701
Non-Capital Equipment	-	1,807	1,807	4,944
Communications	-	4,630	4,630	8,800
Travel	-	5,325	5,325	6,973
Professional Development	-	9,463	9,463	665
Amortization of Tangible Capital Assets	-	25,820	25,820	30,614
<b>Total Expenses</b>	<b>-</b>	<b>393,271</b>	<b>393,271</b>	<b>446,538</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ 7,725</b>	<b>\$ (17,338)</b>	<b>\$ (9,613)</b>	<b>\$ (107,730)</b>

**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:

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	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 81,270,325	\$ 1,527,768	\$ (4,713,483)	\$ 78,084,610
Less: Liability for Asset Retirement Obligation	(1,737,484)	-	-	(1,737,484)
Less: Debt owing on Tangible Capital Assets	(9,607,045)	-	1,322,144	(8,284,901)
	<b>69,925,796</b>	<b>1,527,768</b>	<b>(3,391,339)</b>	<b>68,062,225</b>
<b>Designated Assets (Schedule F)</b>	<b>21,514,132</b>	<b>3,360,963</b>	<b>(3,912,386)</b>	<b>20,962,709</b>
<b>Unrestricted Surplus</b>	<b>3,127,558</b>	<b>-</b>	<b>(82,428)</b>	<b>3,045,130</b>
<b>Total Accumulated Surplus</b>	<b>\$ 94,567,486</b>	<b>\$ 4,888,731</b>	<b>\$ (7,386,153)</b>	<b>\$ 92,070,064</b>

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 12, 2022 and the Minister of Education on October 27, 2022. The figures are unaudited. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

#### 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:

	<b>Scholarships</b>	
	<u>2023</u>	<u>2022</u>
Cash and short-term investments	\$ 251,826	\$ 252,400
<b>Total Assets</b>	<b>251,826</b>	<b>252,400</b>
<b>Revenues</b>		
Contributions and donations	4,000	3,246
Interest on investments	11,587	56
	<b>15,587</b>	<b>3,302</b>
<b>Expenses</b>		
Recipient Payouts	16,161	16,832
	<b>16,161</b>	<b>16,832</b>
Deficiency of Revenues over Expenses	(574)	(13,530)
Trust Fund Balance, Beginning of Year	252,400	265,930
<b>Trust Fund Balance, End of Year</b>	<b>\$ 251,826</b>	<b>\$ 252,400</b>



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**16. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- Bussing contract to transport Holy Trinity Roman Catholic Separate School Division students based on a yearly calculated cost per student applied to the number of Holy Trinity students transported. This contract is in effect for 5 years effective August 31, 2023.
- Insurance proceeds for replacement of the Stewart Valley school lost due to fire on August 26, 2022. Rebuild projected to be completed by August 2024.

**17. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- Professional consulting services for the rebuild of the Stewart Valley school contracted at a percentage fee of 7.5% of the construction cost. This fee is inclusive of architectural, structural, mechanical, and civil services. Projected completion date of August 2024
- Construction management services for the rebuild of the Stewart Valley school with a fixed fee of \$245,750 for services plus 3.65% of the cost of work for the work of the project. Projected completion date of August 2024.

Operating lease obligations of the school division are as follows:

Operating Leases	Copier	Total
Future minimum payments:		
2024	\$ 294,793	\$ 294,793
2025	294,793	294,793
2026	294,793	294,793
2027	294,793	294,793
2028	294,793	294,793
<b>Total</b>	<b>\$ 1,473,965</b>	<b>\$ 1,473,965</b>

**18. UNRECOGNIZED ASSETS**

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

**CHINOOK SCHOOL DIVISION NO. 211**  
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**As at August 31, 2023**

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**19. COMPARATIVE INFORMATION**

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

**20. RISK MANAGEMENT**

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

**i) Credit Risk**

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

The aging of other accounts receivable at August 31, 2023 was:

	<b>August 31, 2023</b>				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 725,142	\$ 7,099	\$ 42,838	\$ 138,085	\$ 537,120
<b>Net Receivables</b>	<b>\$ 725,142</b>	<b>\$ 7,099</b>	<b>\$ 42,838</b>	<b>\$ 138,085</b>	<b>\$ 537,120</b>

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:

**CHINOOK SCHOOL DIVISION NO. 211**  
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	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,283,561	\$ 3,046,077	\$ -	\$ -	\$ 2,237,484
Long-term debt	8,284,901	396,696	275,923	2,934,820	4,677,462
<b>Total</b>	<b>\$ 13,568,462</b>	<b>\$ 3,442,773</b>	<b>\$ 275,923</b>	<b>\$ 2,934,820</b>	<b>\$ 6,914,946</b>

Long-term debt repayments of \$8,284,901 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 (2022 - \$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, 2023.

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.