



Chinook School Division #211

2023-24 Annual Report

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School Division Contact Information

Chinook School Division #211

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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Chinook School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Dianne Hahn, Chairperson

Introduction

This annual report provides information about Chinook School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

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, 2024 are:

- 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

The following individual was a member of the Board of Education until August 19, 2024:

Keri Hudec (Subdivision 1)

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 2023-24 and there were student representatives as well. Recruitment and retention of SCC members remained 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 2023-24 Chinook School Division continued to support SCCs in a variety of ways:

- A new member and chair orientation workshop in 2023-24 was hosted prior to the annual fall forum. 12 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) 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. 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. Unfortunately, the spring forum did not take place due to unexpected events.

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 2023-24 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 2023-24, 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. 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.

Examples of SCC activities in Chinook School Division during 2023-24 included:

- SCCs distributed a monthly SCC newsletter;
- SCCs continued to work towards family engagement;
- Debbie Pushor presented at forums for PD to help SCC support parent engagement;
- Developed engagement and alignment plans to support division learning priorities and well-being;
- Family potlucks, events which included sharing a meal together, connecting with staff and families and a get to know the family activity that families completed together and shared with their teachers. They have also engaged parent feedback and input via a variety of surveys to better support student learning, family friendly environments and partnering with families to best support students;
- SCCs all collaborated to complete an SCC Constitution and Code of Conduct to guide the great work that they do as well as guide their role within schools; and,
- SCCs continued to support student well-being and our division learning priorities through a variety of activities that they build on yearly: career fairs, student, parent literacy or financial literacy events, positive messaging, supporting guest speakers on health and wellness, providing funds to teachers for specific classroom resources, supporting fund raising activities to help provide field trips and swimming lessons to students as well as hot meal day preparation and serving.

School Division Profile

School Division in Context

Chinook School Division (Chinook) is a rural school division in southwest Saskatchewan with 60 schools located in 29 communities and encompasses 42,720 square kilometres. Chinook School Division is located on Treaty 4 territory, which includes the Nekaneet 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.

Demographics

Students

Chinook School Division had an increase of 25 students from the previous year. Of the 5,944 students, 89% are in public schools, 8% are Hutterite colony students and 3% are students who are enrolled in Home-Based Education. There are 15 more Hutterite colony students and 10 less Home-Based Education students in 2023-24 compared to the previous year.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	433	452	403	429	421
1	416	430	467	427	433
2	439	417	451	470	436
3	453	441	413	460	480
4	435	458	442	428	452
5	447	421	459	451	423
6	415	441	422	446	444
7	456	409	443	429	449
8	423	458	408	453	439
9	484	456	502	454	505
10	532	481	437	499	450
11	449	488	434	414	459
12	477	484	533	486	480
Total	5,859	5,836	5,814	5,846	5,871
PreK	80	53	65	73	73

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	36	34	43	59	60
	4 to 6	27	35	37	49	47
	7 to 9	36	29	29	39	50
	10 to 12	46	57	56	62	59
	Total	145	155	165	209	216
English as an Additional Language	1 to 3	180	188	175	184	195
	4 to 6	129	161	138	145	144
	7 to 9	84	98	64	51	62
	10 to 12	51	50	37	36	29
	Total	444	497	414	416	430
French Immersion	K to 3	166	141	131	127	100
	4 to 6	104	91	89	80	80
	7 to 9	55	71	68	79	80
	10 to 12	47	46	51	43	49
	Total	372	349	339	329	309

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, 2023

Staff

Job Category	FTEs
Classroom teachers	308.60
Principals, vice-principals	74.90
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	298.60
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	18.00
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	63.14
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	157.82
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.00
Total Full-Time Equivalent (FTE) Staff	927.06

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, 2024

Senior Management Team

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

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

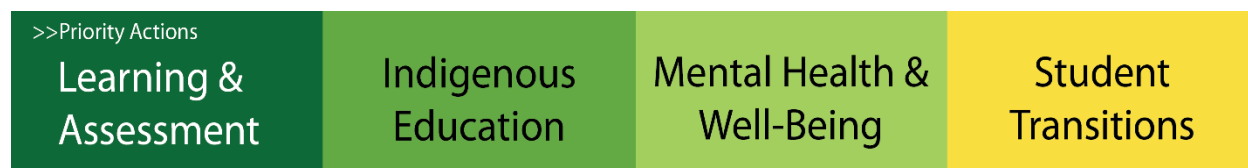
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

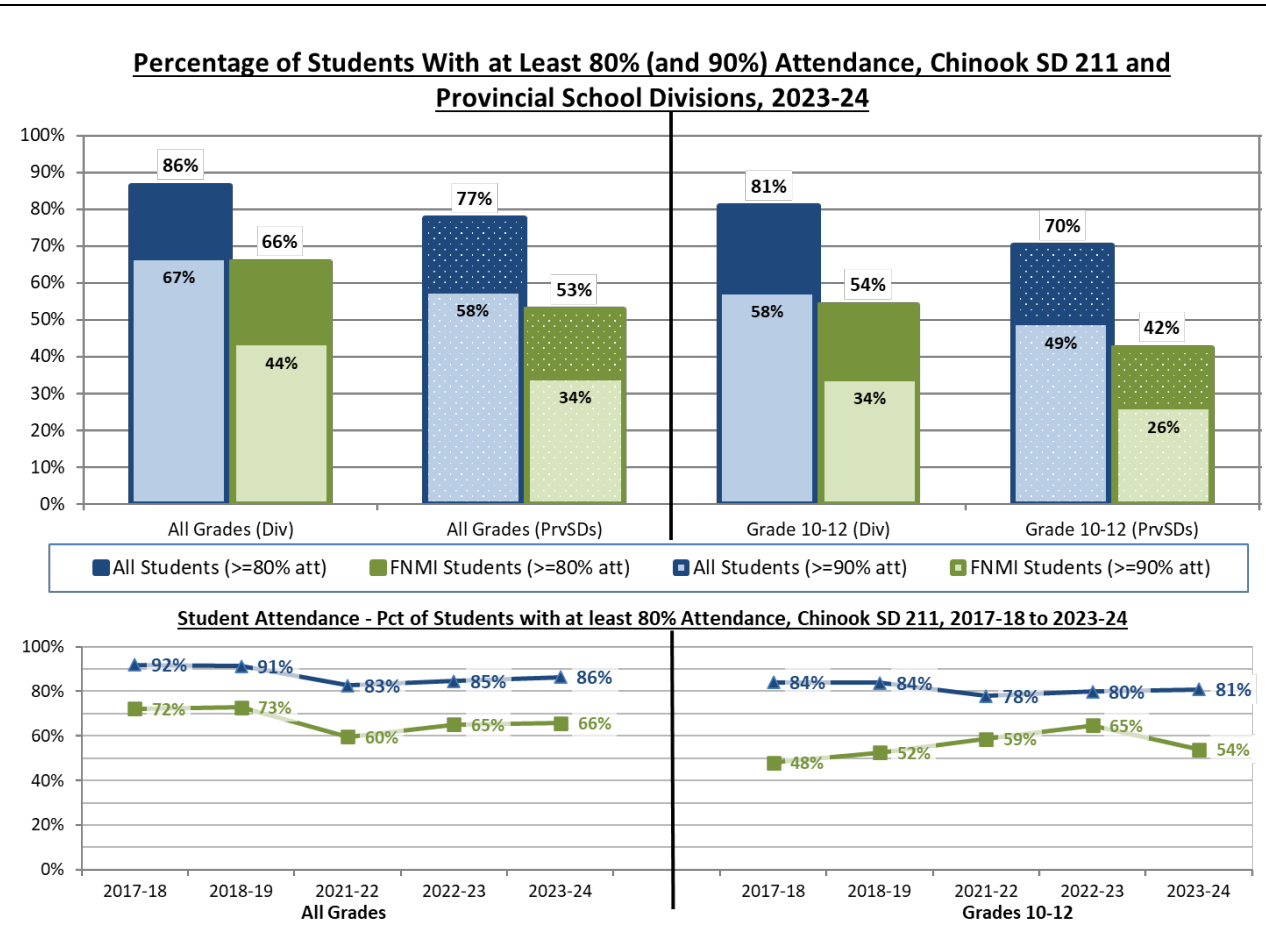
Target: Student attendance will improve annually.

Measures:

- The percentage of students with at least 80% attendance.
- The percentage of students with at least 90% attendance.

Attendance is strongly correlated to other measures of student achievement. Students with levels of attendance exceeding 80% are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with levels of attendance at 90% have even better educational outcomes.

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



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to

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

Source: Ministry of Education, 2024

Analysis of Results – Attendance

In 2023-24, the indicator of attendance for the division’s PreK – Grade 12 students maintained an upward trend and continued to exceed the provincial averages. In 2023-24, 86% of Chinook PreK – Grade 12 students were at or exceeding the 80% benchmark as compared to 77% for the province overall, a difference of 9 percentage points. Results for Chinook’s FNMI students (66%) also exceeded provincial data (53%) in this measure by 13%. When analyzing grades 10 – 12 student attendance data, Chinook high school students exceed the 80% attendance marker with an attendance rate of 81%, which is 11% higher than the provincial comparator.

One area of interest that will continue to be supported is the attendance data for FNMI students. In both categories, students identifying as FNMI have attendance rates approximately 20% lower than their non-FNMI peers. Although slightly better than the provincial averages, work will continue across the division to increase the attendance measure for FNMI students.

Since a return to in-person learning, Chinook’s attendance data continues to trend upwards from 83% (2021-22) to current levels of 86%. A focus on resuming to the pre-pandemic attendance of over 90% will continue through the strategic actions related to family engagement, Inspiring Success, mental health and well-being and making learning accessible to all students.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

Measure

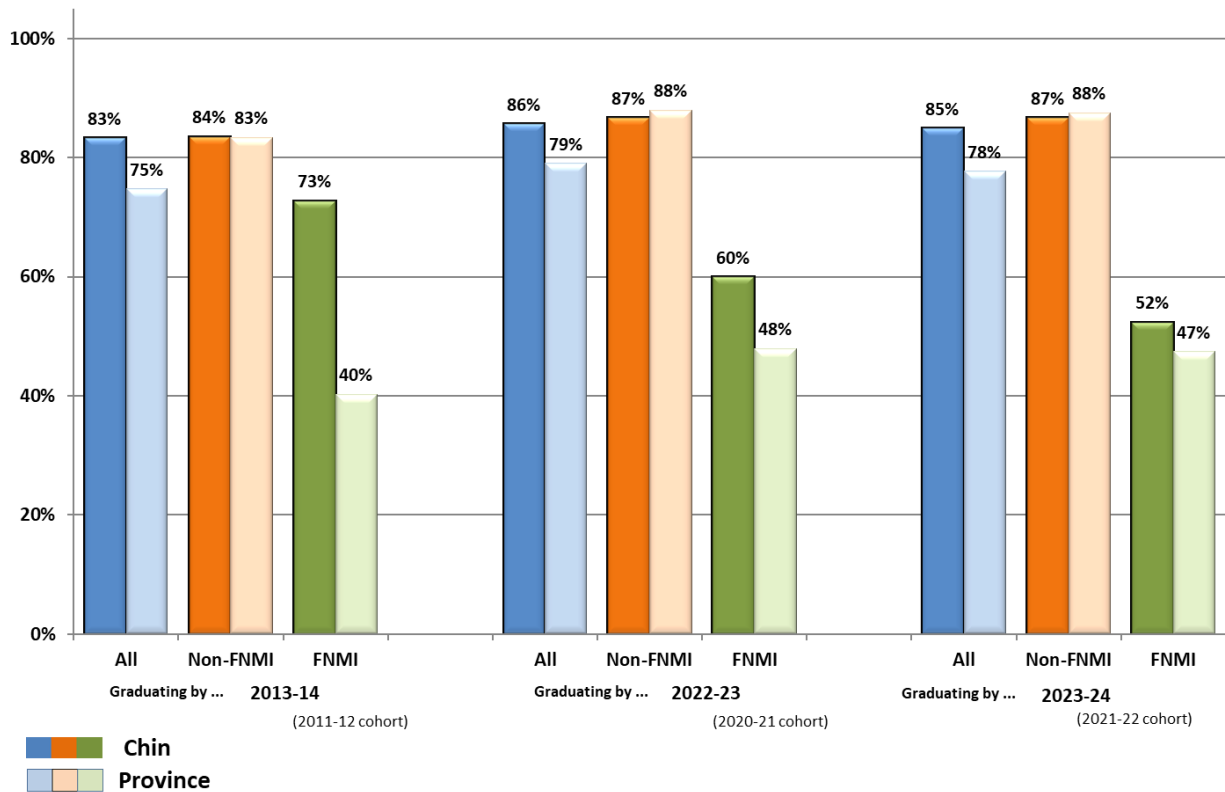
- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to stronger families and communities through an educated and engaged population.

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

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2024

Analysis of Results – Three-Year Graduation Rates

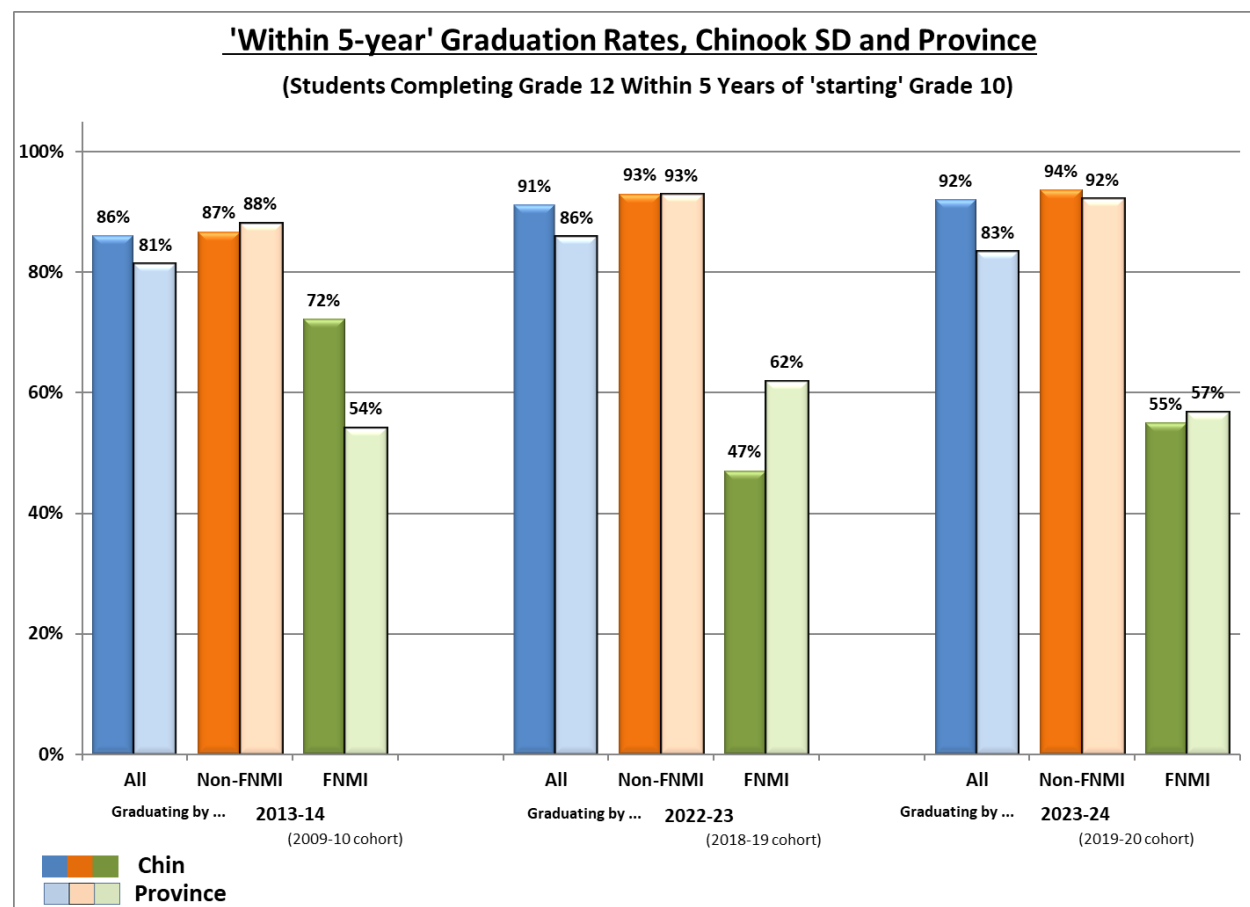
Chinook School Division continues to demonstrate a strong Three-Year Graduation Rate. In 2023-24 Chinook students achieved an 85% rate for completing Grade 12 within three years of starting Grade 10. This exceeds the provincial rate (78%) by 7%. Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports are the basis for successful infrastructure for long term success of all Chinook students. The small numbers of FNMI students in the cohorts reported above does result in more year-to-year fluctuation, and there was a decrease in year over year results (52% compared to 60% in 2022-23). 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 5 percentage points higher than provincial rate of 47%.

Measure

- The percentage of students who graduate within 5 years of Grade 10.

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, 2024

Analysis of Results – Graduation Rates Within Five Years

Since the onset of this data collection, Chinook School Division's 5-year graduation rates have exceeded provincial rates. For the 2023-24 year, 92% of Chinook students graduated within 5-years of starting Grade 10, a slight increase over the previous year. Having already achieved the ESSP 2020 goal (85%) and the division goal in 2020-21, this is cause for continued celebration. At 92%, the rate is 9 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 and will continue.

The 5-year graduation rate for Chinook FNMI students is now very similar to the provincial FNMI rate as FNMI students in Chinook have improved this data point year over year by 13 percentage points. In 2023-24, Chinook FNMI students have a 55% 5-year graduation rate increasing from 47% for the year previous. To address the need for more equitable outcomes for all students, including FNMI students, the division has implemented a variety of initiatives including:

- All Chinook schools developed Mental Health and Well Being support plans for their individual schools to ensure students feel welcomed, cared for and a sense of belonging.
- Career counsellors and teachers continued to use *My Blueprint* to support student pathways and career planning.
- Professional development sessions were provided to administrators who then led assessment related learning for all teachers.

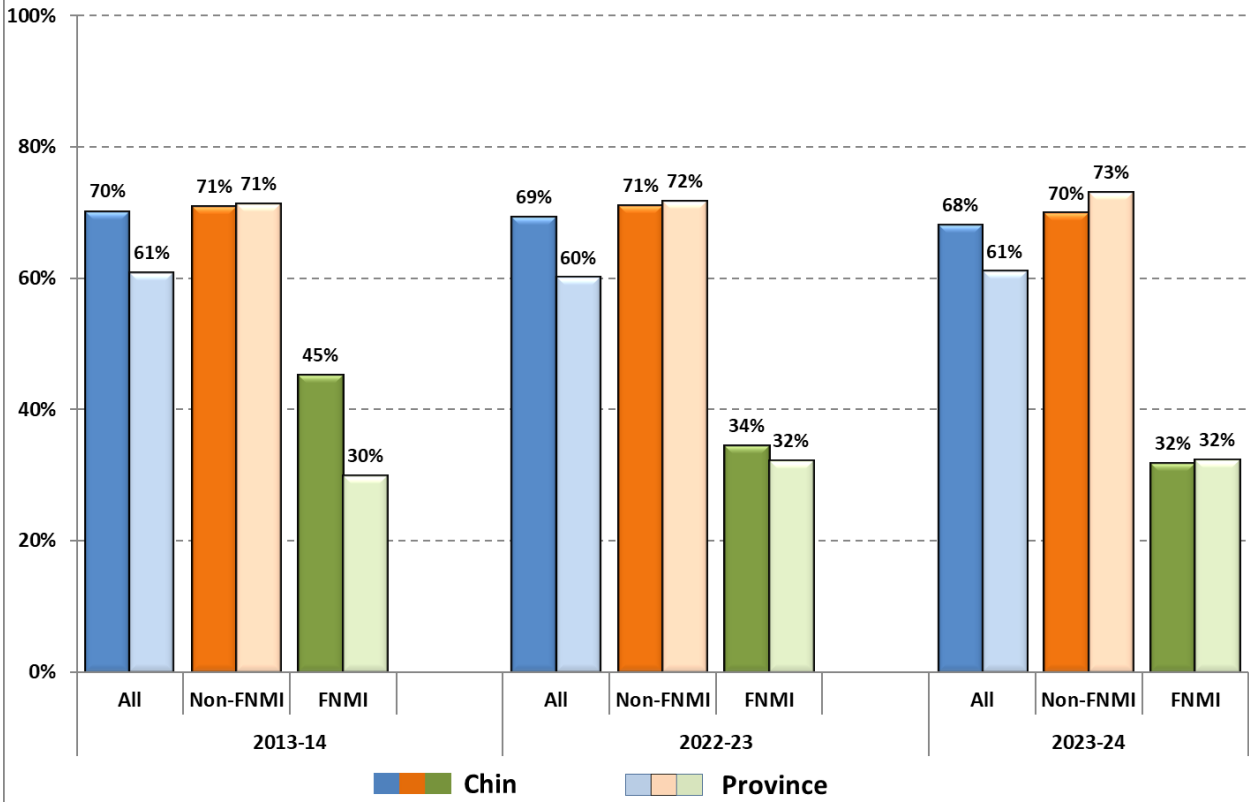
Measure

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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.

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Chinook SD 211



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, 2024

Analysis of Results – Credit Attainment

Although credit attainment data continues to be relatively static in year over year comparisons Chinook students remain significantly more successful than their provincial counterparts. In 2023-224, 68% of Chinook high school students achieved at least 8 credits. This continues to be higher (by 7%) than the provincial credit attainment rate of 61%. Data for self-identified FNMI students within the division continued to align with provincial data with 32% of students achieving 8 or more credits per year.

Work in attendance, chronic non-attendance, student engagement, credit attainment, First Nations and Métis Education, and student supports is continuing across all grades and schools in the division to set the foundation for increased success for all students including FNMI students. Some examples include:

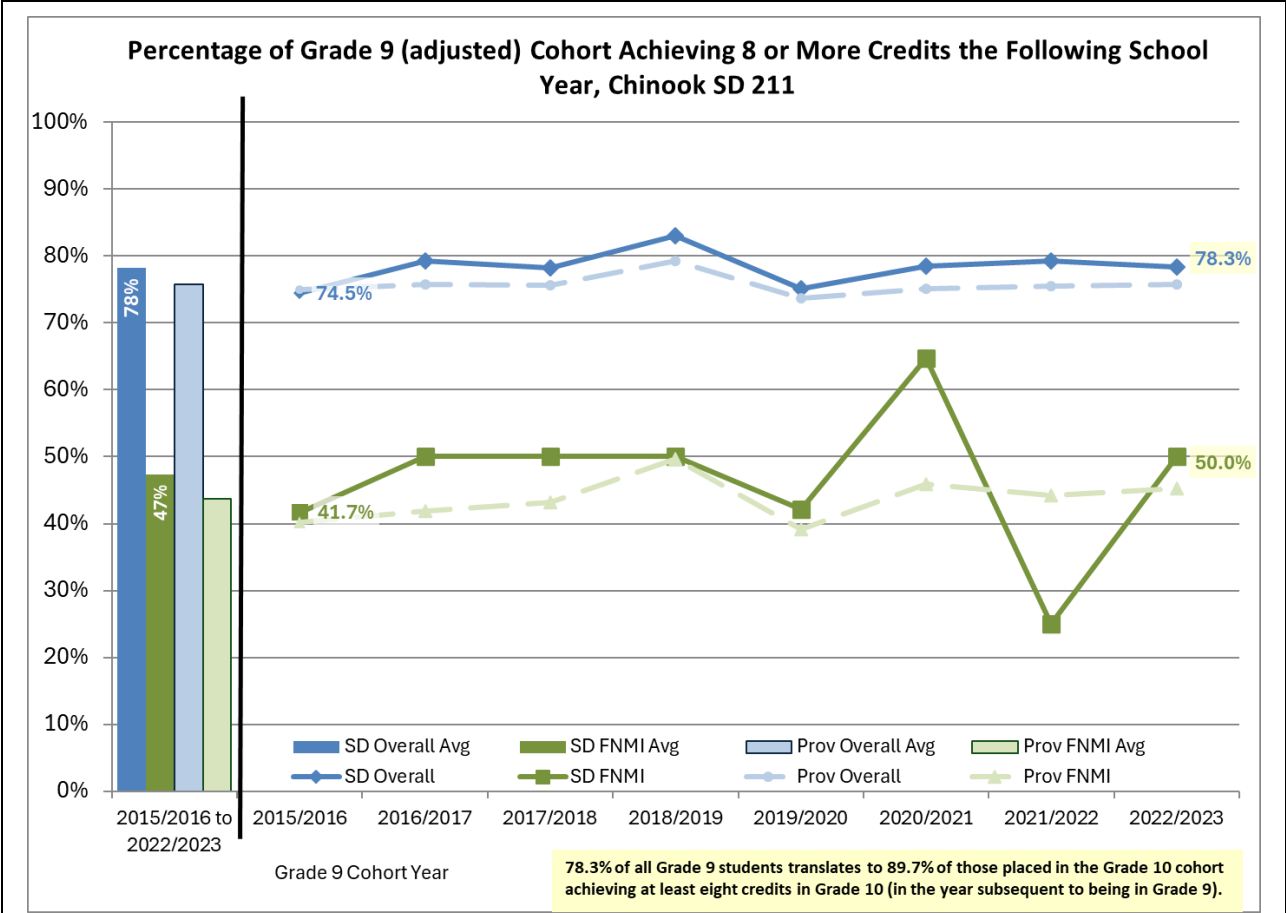
- Continued from previous year, the Chinook School Division mental health team planned to attend provincial PD opportunities and provided guidance on the implementation of mental health supports in schools.
- Counsellor caseloads and structure across the division were reviewed and adjusted to better support students.
- Created a pilot project by inviting two schools to measure their progress using the *Indigenous Education Responsibility Framework* and set goals in this area.
- Committed to having all staff participate in the 4 Seasons of Reconciliation training.

Measure:

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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, 2024

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 continues to be slightly above the provincial results. The 2023-24 data are identical to the 8- year average for the division at 78.3% of students in their transition into Grade 10 achieving 8 or more credits.

Results for Chinook’s FNMI students have fluctuated over the years (in part due to small population numbers), however in 2023-24 the data for the Grade 9 cohort increased from 25.0% to 50.0% of students attaining 8 or more credits. Although this number remains low and actions to work towards a continued increase will remain a priority, this does highlight a significant change. Chinook School Division will continue to monitor this measure.

Target: Student literacy and numeracy outcomes will increase year over year.

Measure:

- **The percentage of Grade 3 students reading at or above grade level.**

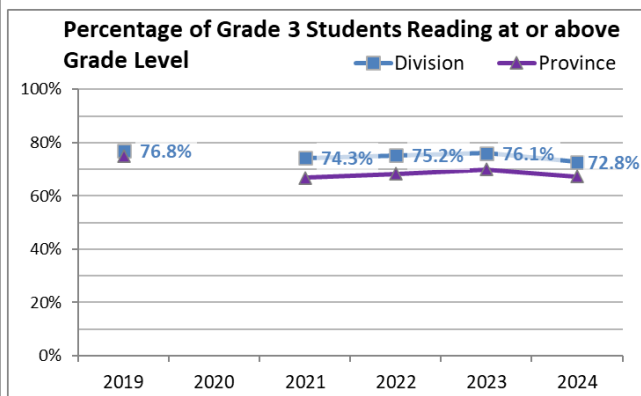
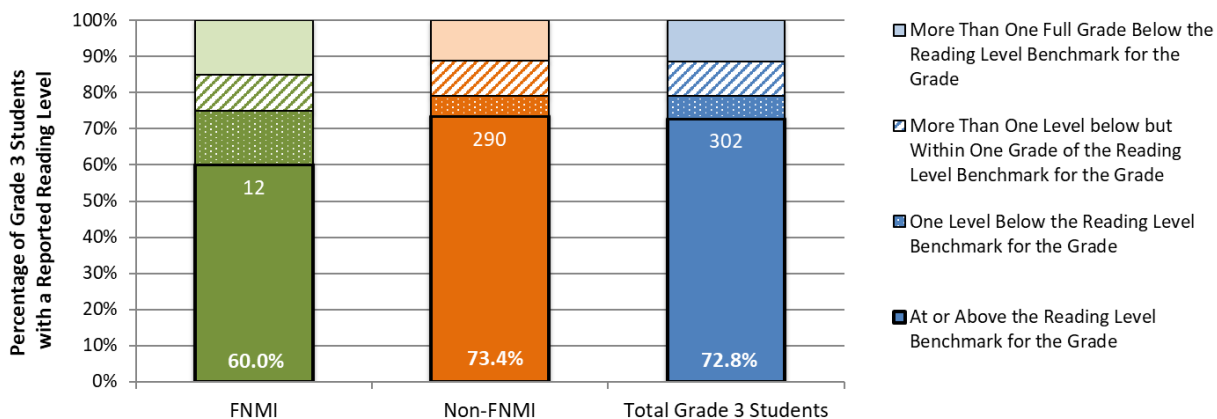
Grade 3 reading levels are considered a leading indicator of future student performance and demonstrates a readiness to learn in Grade 4 and beyond. In addition, Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in on time graduation.

Grade 3 reading levels have been tracked provincially and in Chinook School Division since 2014. Prioritizing early literacy through a focus on Supporting Student Learning and Assessment in the division’s Level 2 strategic plan serves to address student’s reading needs. This is especially important given that, in this cohort, some students’ reading skill development was interrupted during their initial exposure to a formal learning environment due to pandemic restrictions.

The following graph displays the percentage of Chinook Grade 3 students (FNMI, non-FMNI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level in comparison to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels.

Note: As a result of the response to the COVID-19 pandemic, data for June 2020 is unavailable.

Reading Results Data, Chinook SD 211, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	20	95.2%	4.8%	0.0%	21
Division (Total)	415	87.0%	12.4%	0.6%	477
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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, 2024

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 2023-24, these results were 5.5 percentage points higher than the provincial average of 67.3%. In 2023-24, 72.8% of Grade 3 students in Chinook School Division were reading at or above grade level which was higher than the provincial results for the fourth consecutive year. In Chinook, the results from the Grade 3 cohort had declined compared to pre-pandemic level results, which mirrors the provincial trend. The 2023-24 cohort was highly impacted by the disruptions of the COVID-19 pandemic response in their Kindergarten year. The result of maintaining a focus on student safety and well-being during that time has been a decline in reading skill development at the school division level, as well as provincially.

The 2023-24 reading data has revealed significant success in working to meet the division and provincial targets. The strategic direction set by the Chinook Board of Education has:

- Placed a focus on supporting Early Years teachers through dedicated professional development and targeted resourcing.
- Additional staff and coaching providing targeted intervention through the Reading Intervention pilot in 7 schools.
- The division implemented *Words Their Way*, *Sound Walls* and *Next Steps in Guided Reading*.
- A formal reading assessment will continue to be conducted, twice yearly, at grades 1-3 & 6 to inform instruction and identify needs for targeted intervention.

Literacy Coaches (2.0 FTE) along with support from the Hutterian colony coach continue to work in Chinook classrooms to refine responsive planning and instruction.

Target: All students will have an increased sense of connection and safety in schools.

Measure:

- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

Since the 2012-13 school year, Chinook School Division has gathered student perceptual data annually in the fall window. This longitudinal data collection was interrupted in 2023-2024. Due to a delay in the survey being made available in 2023-24, which resulted in the fall collection period not being made available as well as a division desire to continue to have data to respond to within the school year, the OurSCHOOL survey was not conducted in 2023-24. As a result, the school division does not have division data to report on this measure for 2023-24. Analysis of the results related to this measure will be provided when this data is available during the next reporting cycle.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results

from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 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.

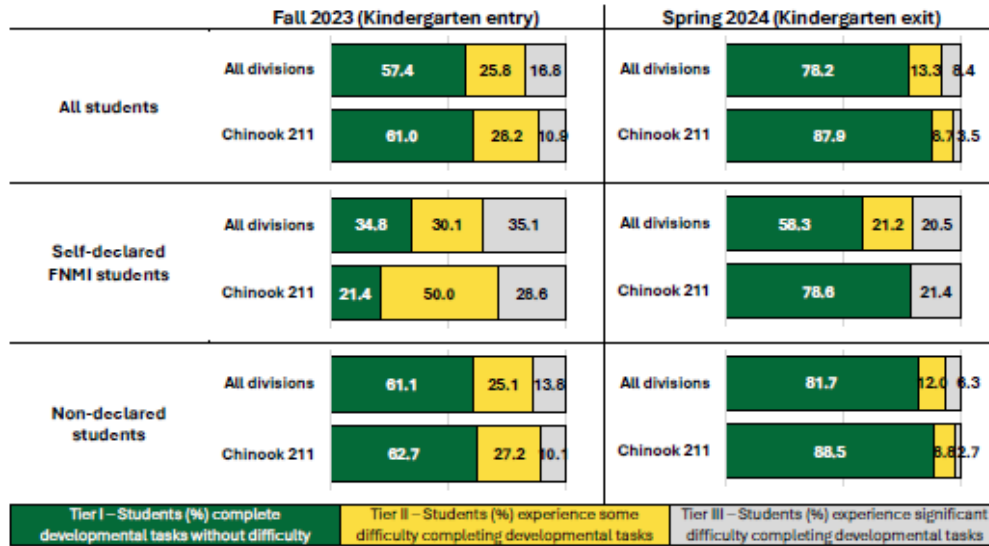
2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

Students (%) assessed as Tier I at Kindergarten entry / exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) (\square) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

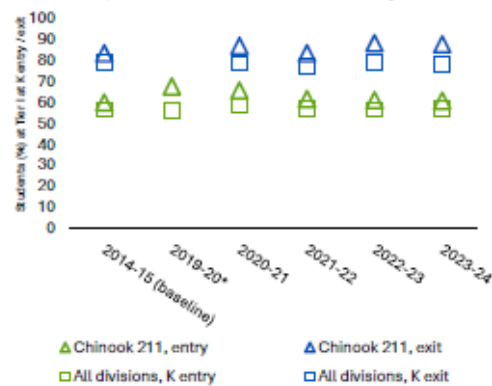
Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th *Official & Reconciled Kindergarten Enrolments* (*).

2023-24 EYE-TA results – Chinook 211



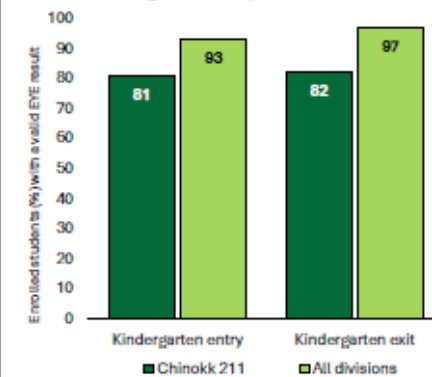
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Chinook 211	All divisions	Chinook 211	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	79%	73%	83%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	33%	37%	31%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	37%	22%	37%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



*No K exit data for 2019-20 due to school closures / COVID 19

Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2023-24



*against official, reconciled September 30th 2023 Kindergarten Enrollment

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.

2023-24 EYE-TA results figures 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, 2024

Analysis of Results – Early Years Evaluation

In fall 2023, 61% of students who entered Kindergarten were assigned Tier 1 according to the RTI framework. By June 2023, 87.9% of students that exited Kindergarten were assessed at Tier 1 (able to complete developmental tasks without difficulty). This change represents an increase of 26.9 percentage points in Chinook’s Kindergarten cohort reaching Tier 1 by the end of the school year.

Chinook School Division continues to see significant development in the percentage of students in Tier 1 from the time they enter Kindergarten to when they exit Kindergarten. Spring 2024 data demonstrated that Chinook students exceeded the provincial average (78.2%) by nearly ten percentage points.

The school division continues to track the progress of Kindergarten students in the cognitive and the language and communication domains. There has been consistent growth in these areas which are closely linked to eventual success in reading. In May of 2024, 91% of Chinook School Division students scored at Tier 1 in the cognitive domain and 95% 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 the Language and Communication, was reduced from 43 students in November to 16 students in May. The focus on early learning supports in Chinook School Division is reducing the number of interventions needed as student transition into Grade 1.

The division is proud of the scores in these EYE domains which continue to exceed the goal of 90% of students attaining Tier 1. A focus on supporting Early Years teachers is a priority for Chinook School Division. Dedicated professional development and targeted resourcing occurs in both Pre-Kindergarten and Kindergarten classrooms. A Kindergarten coach is in place to work directly with new teachers in both the Pre-K and Kindergarten classrooms. A professional learning committee is also in place where teachers are engaged in research, discuss best practice and develop local professional development opportunities and resources for the division.

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 several 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.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Implemented effective assessment practices aligned with Supporting Student Assessment in Saskatchewan K-12:

- Created a professional development plan that supported the implementation.
- *Rebooting Assessment* book study and resources provided to Chinook teachers.
- Formed a division assessment team that guided the work around implementation.
- Aligned the Chinook Assessment document.
- Implemented the Provincial Assessment Plan by providing professional development sessions to administrators who then provided professional development to all teachers in their schools on the assessment modules 1 and 2.
- March professional development day focused on SSAIS Module 2 for all teachers.
- Developed a division math assessment for Grade 2 students across the division.

Implemented literacy strategies and resources K-5 by schools in the following areas:

- Supporting school teams and the admin in the use of data
- Training all teachers in Words Their Way, Next Steps in Guided Reading and implementing sound walls.
- Supporting teachers with responsive instruction decision making and strengthening working relationships and collaboration on K-5 teams.

Two half-day professional development sessions were provided for Kindergarten teachers on phonological awareness, alphabet knowledge and an intro to Heggerty, Sound Walls, Words Their Way, and PreK small group lessons:

- Ten Chinook public schools received intensive reading intervention supports based on the Fountas and Pinnell assessment results in the form of coaching, additional staffing to deliver targeted interventions, and professional development strategies such as guided reading, word study, phonics, and phonological awareness.
- Seven of the schools received complexity funding for interventions.
- Nine colony schools received coaching for K-5 literacy supports.

Renewed the Professional Learning Community (PLC) teams in all Chinook schools:

- Developed a PLC focus group.
- Piloted a variety of structures using the renewed PLC framework in schools with members from the focus group.
- Provided professional development on the PLC framework to administrators and shared the work of the pilot group.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

- All Chinook schools developed mental health and well-being support plans for their individual schools to ensure students felt welcomed, cared for and a sense of belonging.
- Counsellor caseloads and structure across the division were reviewed and adjusted to better support students. Plans included culture building activities, mental health and wellness presentations, a focus on school spirit, team building activities, provision of breakfast or lunch to students, wellness activities, student leadership groups work within schools, counselling supports, use of liaison officers to provide digital citizenship and online safety.
- Each school has been assigned a counsellor to work with students to provide counselling services when beneficial to support the well-being of students and increase their sense of safety.
- An ongoing focus of Chinook school-based teams has been to create conditions that encourage students to speak with a trusted adult in the school. Along with availability of school counsellors, teachers work to develop trusting relationships with students. Positive effects associated with whole-school interventions include altered attitudes towards bullying, increased reporting of bullying incidents and appropriate intervention from students and teachers.
- Chinook Student Services coordinators were trained as trainers in Non-Violent Crisis Intervention to provide professional development throughout the year as needed for staff.
- Chinook continues to train all administration in Violence Threat Risk Assessment (VTRA) and actively responds to all reports.
- The school division formalized a Mental Health and Well-being Focus Group to identify actions to be considered division wide to address the concepts of student well-being in ongoing school and division priorities, including the school division Level 2 Learning Priorities focusing on mental health and well-being, Inspiring Success and student transitions.
- Chinook examined and began work toward developing a board policy that addresses diversity, equity and inclusion in Chinook schools.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Develop an understanding of effective family engagement approaches.

- A Chinook Family Engagement Committee was formed (made up of administrators, teachers and parents from across the division) to learn about effective strategies.
- The committee attended provincial PD and local PD that guided their work in this area.
- The committee provided ideas and strategies and shared success stories to school community councils at the fall forum and monthly administrator meetings.
- PreK/K focus on effective family engagement strategies such as: meet the family events where families attend with their child and complete an activity to share about their family, complete a hopes and dreams activity to share with their teacher about their child, sharing of ideas to best support their child and feeling welcomed into the school community.

Continued partnerships with outside agencies including Settlement Workers In Schools (SWIS), Nekaneet Education Council, Hutterian Brethren, Hub Tables and Violence Threat Risk Assessment (VTRA) teams to support students and families. The partnerships involved team meetings to share celebrations, concerns and collaboration to develop support plans for students and their families.

Career counsellors and teachers continued to use *My Blueprint* to support student pathways and career planning.

All Chinook SCCs implemented a Community Engagement and Alignment Plan.

Priority Action: Actualize the vision and goals of *Inspiring Success: PreK-12 First Nations and Métis Education Policy Framework*.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

During the 2023-24 school year, the Chinook School Division committed to building background knowledge on the *Indigenous Education Responsibility Framework*. The division worked to continue to actualize the vision and goals of *Inspiring Success: PreK-12 FNMI Education Policy Framework*. Some of the key actions included:

- Chinook School Division created an Indigenous Education Committee consisting of division leadership, administrators, teachers, and members of the Nekaneet First Nation Education Committee to support the vision and goals of *Inspiring Success: PreK-12 FNMI Education Policy Framework*.

- Division leadership, the Indigenous Education Committee, and all public-school administrators assessed Chinook School Division for the first time according to the *Indigenous Education Responsibility Framework* rubric and stepping stones to gather baseline data for the current state and inform a plan for improvement.

The work done in 2023-2024 resulted in setting goals for the upcoming school year which included:

- Focused on the stepping stone: Trust and Authentic Engagement and to further develop partnerships with the Nekaneet First Nation and Métis Nation.
- Invited two schools to be pilot schools to measure their progress using the *Indigenous Education Responsibility Framework* and set goals in this area.
- Committed to having all staff participate in the 4 Seasons of Reconciliation training.

Other key actions related to this priority action include but were not limited to:

- Hosted 34 Elder and Knowledge-Keeper visits to schools.
- Secured a grant to help to eliminate funding barriers for Elder visits to schools.
- Developed resources and kits for classrooms and Elder visits.
- Hosted three breakout sessions at the Chinook teacher convention.
- Provided ongoing support to schools and to honour important dates throughout the school year. (e.g. storytelling, performances, cultural events, ceremonies)

Attended provincial level networking meetings with division leadership.

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.

In 2023-24, 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 and provide First Nations and Métis education and cultural programming for all students. The key actions and specific activities are listed on the previous page, under the Inspiring Success Priority Action.

Chinook continued to develop a very unique partnership with the Hutterian Brethren community. To support the 31 Hutterian schools, Chinook coordinated several Brethren meetings within the year between the division's senior administration and the Brethren elders and leaders from both Dariusleut and Lehrerleut sects. This also included a yearly, division-wide meeting to provide updates and support the Hutterian Brethren and their schools across the division. The division also supported the Saskatchewan Hutterian Education Association (SHEA), which provided professional learning opportunities for teachers, educational assistants, Brethren leaders and German teachers.

As part of the Chinook Board of Education's goal to focus on celebrating agriculture and the important role it plays in people's lives, the Agriculture Contest was launched on March 4 and ran until May 3, 2024. Through the contest, the Board aimed to raise awareness about the profound impact of agriculture and inspire Chinook students to be the driving force behind its future. The selection of category themes included: show an example of technology and agriculture working together; highlight a career in agriculture or celebrate someone you admire in the agriculture industry; and demonstrate how agriculture benefits our lives and/or the environment: Encourage appreciation for the reciprocal relationship between agriculture and the environment, promoting the adoption of sustainable practices that benefit both.

There were a total of 56 entertaining and educational video and project entries in the Chinook Board's Agriculture Contest from 22 schools: 36 videos were submitted in seven of the individual categories and 20 entries were received in the classroom categories, which included 8 poster and booklet projects from Hutterian colony schools and 12 videos from classes in Chinook's public schools. Teachers and staff, parents, siblings, family members and friends supported the projects and many starred in the videos.

20 Agriculture Contest sponsors, consisting of various local, provincial and national agricultural businesses and organizations, provided generous donations towards the agricultural events and projects for the winning classrooms and the Chromebooks for the individual winners. The Judge Sponsor, Agriculture in the Classroom—Saskatchewan, and 20 community members and sponsor representative volunteers on the selection committee donated their time and expertise to judge the videos and projects.

Chinook School Division became an affiliated member of Safe Places in the fall of 2023. The Safe Places initiative is through a partnership with the City of Swift Current and The Respect Group. This program was implemented to improve quality programming while reducing the potential risks to children and youth. They provide a variety of certification designations that those working or caring for youth can apply for.

Education and Training as well as background checks are part of the requirement for Safe Places certification and once approved, applicants receive a Safe Places designation which is valid for 4 years (this includes an annual declaration). Individuals with Safe Places certifications are listed in their online public directory, as a resource for organizations to check certification status and find certified volunteers.

Through Dorie's House - Southwest Youth Emergency Shelter located in Swift Current, Chinook provides ongoing education and student services support for students with addictions and other life challenges. This was done in collaboration with the education and health sectors and facilitated by Maverick School. Several Chinook schools used an integrated services model to partner with social service agencies to address students' physical, social and psychological needs. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life.

Several Chinook schools partnered with local businesses in 2023-24 to enrich students' educational experience and to help them connect what they learn at school to the world of work. Many businesses and organizations sponsored school events held throughout the division and participated in the annual Career Expo on October 11, 2023. A career exploration opportunity for 1,500 Chinook students in grades 10-12, the Career Expo included a trade show with exhibitors, sessions and presentations, as well as off-campus tours at Pattison Agriculture, Great Plains College, and Warner Industries. The students learned about educational and career opportunities across multiple fields.

Chinook School Division also partnered with Great Plains College to provide high school students opportunities for unique and innovative learning opportunities. In addition, the College provided Basic Education opportunities for Chinook students needing alternative options to obtain their high school credits.

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
Downie Lake Hutterite School	K-10	Maple Creek
Maple Creek Composite School	6-12	Maple Creek
Sidney Street School	Pre K-5	Maple Creek
Spring Creek Hutterite School	K-9	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
Ponteix School	K-12	Ponteix
Creston Bench Hutterian School	K-10	Shaunavon

School	Grades	Location
Shaunavon High School	8-12	Shaunavon
Shaunavon Public School	Pre K-7	Shaunavon
Sierra Hutterite School	K-10	Shaunavon
Stewart Valley School	K-8	Success
Success School	K-9	Success
Central School	Pre K-8	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	2023-24 Cost
Gull Lake	Mechanical Upgrade	Replacement of furnaces with roof top units and the replacement of lights and ceiling grid	\$ 701,379 *
Herbert	Fire Alarm Upgrade	Replacement of devices and main f/a panel	\$ 137,522
Leader	Boiler Replacement Project	Boiler project and controls upgrade	\$ 655,670 *
O.M Irwin	Ventilation Upgrade	Classrooms, gymnasium and building management system upgrade	\$ 567,487 *
O.M Irwin	Washroom Upgrade	Staff washroom and accessible washroom project	\$ 134,372
Ponteix	Ventilation	Ventilation system project in the elementary section	\$ 159,121*
SCCHS	Air Conditioning	Chiller replacement project	\$ 477,256*
SCCHS	Accessible Ramps	Accessible ramps and railings project gymnasium hallway, cafeteria and student lounge	\$ 171,000
Total			\$ 3,003,807

**Part of the project was paid during the 2023/24 year.*

Source: Chinook School Division

Transportation

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

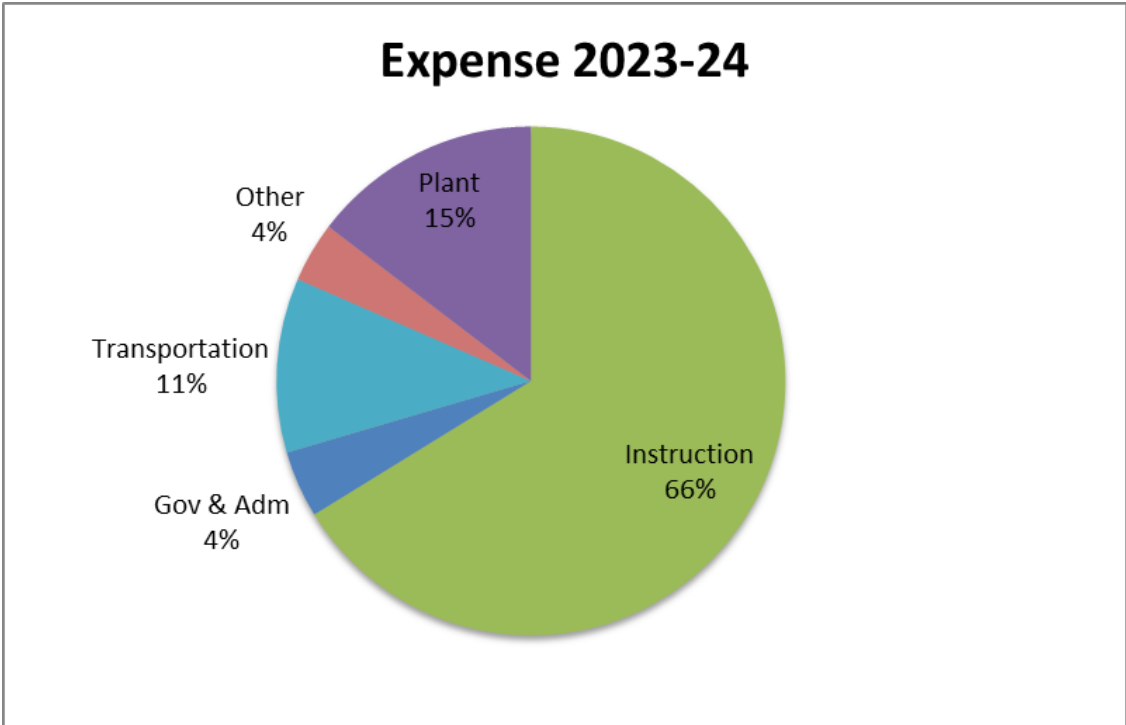
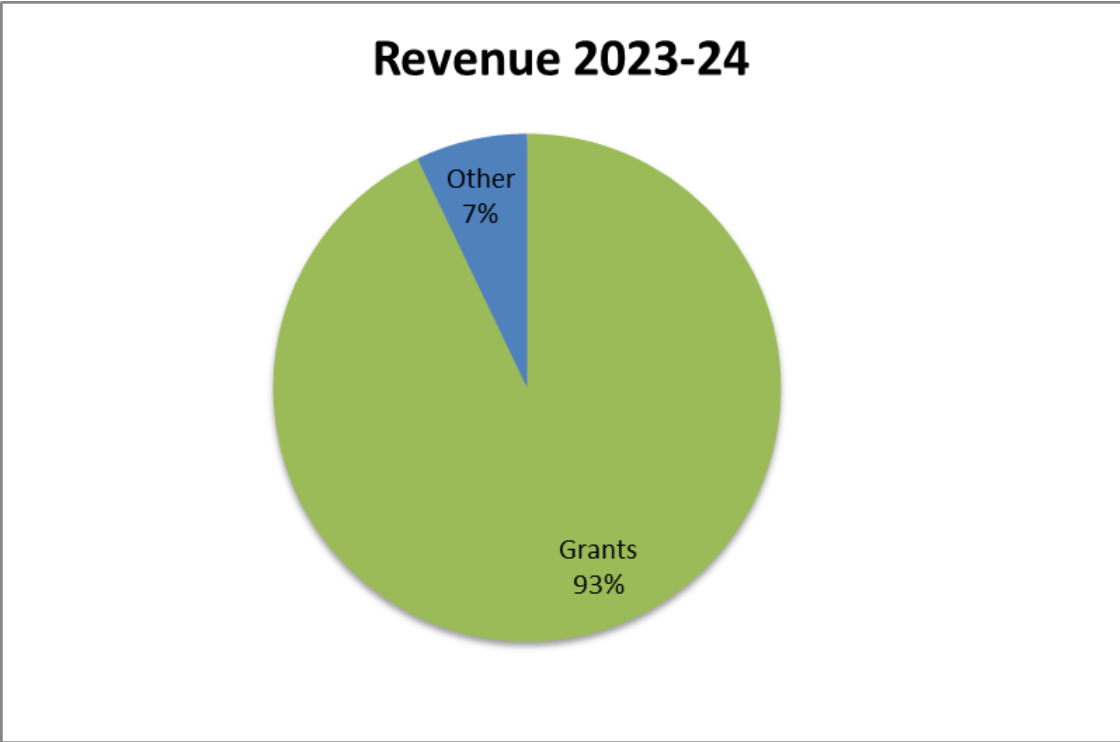
Transportation Statistics 2023-24	
Number of students transported daily**	3,215
In-town students transported (included in above)	1,345
Transportation routes	149
Number of buses owned	215
Kilometres travelled daily	24,840 Rural 1,085 Urban 25,925 Total
Average age of bus (route only)	6.2 years
Capacity utilized on buses	Urban 67% Rural 69%
Average one-way ride time	61 min
Longest one-way ride time	85 min
Cost per student per year	\$3,144
Cost per kilometre travelled	\$2.13

*Data Not Available.

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

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	83,411,018	84,450,919	82,319,192	1,039,901	1%	
Tuition and Related Fees	809,692	908,257	1,171,768	98,565	12%	1
School Generated Funds	2,110,000	2,013,040	1,917,998	(96,960)	-5%	
Complementary Services	609,372	611,435	623,227	2,063	0%	
External Services	442,314	482,508	383,659	40,194	9%	2
Other	6,949,230	2,445,931	1,568,434	(4,503,299)	-65%	3
Total Revenues	94,331,626	90,912,090	87,984,278	(3,419,536)	-4%	
EXPENSES						
Governance	390,948	303,885	328,710	(87,063)	-22%	4
Administration	3,467,522	3,562,889	3,254,851	95,367	3%	
Instruction	61,003,297	60,344,641	58,630,232	(658,656)	-1%	
Plant	14,357,445	13,329,229	14,307,053	(1,028,216)	-7%	5
Transportation	10,531,912	10,107,674	10,260,006	(424,238)	-4%	
Tuition and Related Fees	442,902	458,156	493,212	15,254	3%	
School Generated Funds	2,169,152	1,756,917	1,923,339	(412,235)	-19%	6
Complementary Services	614,289	609,334	577,242	(4,955)	-1%	
External Services	391,315	391,325	393,271	10	0%	
Other Expenses	312,566	274,096	313,784	(38,470)	-12%	7
Total Expenses	93,681,348	91,138,146	90,481,700	(2,543,202)	-3%	
Surplus (Deficit) for the Year	650,278	(226,056)	(2,497,422)			

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

Note	Explanation
1	Student numbers increased from budget.
2	Estimate of Driver Education student hours lower than actual.
3	Budget included insurance revenue for school rebuild, but project has been delayed.
4	Actual costs for board member expenses and other governance expenses less than budgeted.
5	Delayed preventative maintenance and renewal project expenditures due to delayed delivery of equipment. Inflationary increase for utility costs less than budgeted.
6	Students activities less than budgeted.
7	Interest paid on long term debt less than budgeted.

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	\$13,480	\$1,359	-	\$1,534	-	-	\$16,373
ELIASON, RACHAEL	7,907	737	-	575	-	-	9,219
HAHN, DIANNE (VICE-CHAIR)	15,026	921	-	1,507	-	-	17,454
HUDEC, KERI (end date: August 19, 2024)	3,650	1,726	-	-	-	-	5,376
HUMPHREY, GWEN	15,135	5,994	-	1,825	-	-	22,954
MOULAND, SUSAN	12,826	2,610	-	1,609	-	-	17,045
PATZER, RACHELLE	11,706	3,010	-	791	-	-	15,507
PRIDMORE, KIMBERLEY (CHAIR)	27,026	6,137	-	2,135	-	984	36,282
RAMAGE, TIM	14,483	1,312	-	1,723	-	-	17,518
TONEY, KATELYN	11,011	3,412	-	0	-	-	14,423
Total	132,250	27,218	-	11,699	-	984	\$172,151

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
ALLEMAND, CONNIE	\$109,904
ALMARIO, FANDO	68,554
ALPHONSE, VICKY	90,238
ANDERSEN, KAYLA	71,529
ANDERSON, LYNN	51,367
ANDERSON, NANCY	91,505
ANDREAS, KATIE	76,281

Name	Amount
ANDREW, JACQUELINE	91,264
ARNTSEN, MELANIE	114,271
AUDETTE, AARON	72,141
AUSTIN, WILLIAM	50,036
BAILEY, DREW	90,198
BAILEY, RON	99,976
BAKANEC, KRISTINA	100,097

Name	Amount
BANFORD, RICKI	67,362
BANKS, MITCHELL	66,500
BANMAN, NICOLE	67,970
BARATTA, LEAH	107,465
BARBER-WALL, STEPHANIE	90,238
BEAUCHAMP, ANNE	96,924
BEAUCHAMP, NORMA	90,198
BEHRMAN, LINDSEY	95,516
BELL, BRAD	91,707
BENALLACK, CARSON	92,020
BENDER, LISA	94,587
BENESH, MARK	212,067
BENNETT, BECCA	85,842
BENZ, COURTNEY	98,440
BERNARD, ESTHER	87,020
BERTRAM, LANDON	79,453
BIEM, CURTIS	120,575
BIEM, MADISON	69,233
BISSONNETTE, LEAH	85,094
BLANKE, BECCA	81,562
BLANKE, SHANTEL	93,608
BOOTH, DWIGHT	117,092
BOOTH, JOANNE	95,088
BOSCH, CRYSTAL	91,190
BOSS, STEPHEN	125,782
BOUTILIER, ERIN	99,194
BOUTILIER, SUZANNE	100,117
BOUTIN, ANESIA	90,540
BOUTIN, NEAL	97,102
BOYER, LOGAN	66,497
BRAUN, MICHELLE	69,773
BRAUN, PHILIP	69,384
BRAUTIGAM, CHANTEL	88,134
BREADNER, LAURINE	94,587
BRIDAL, NANCY	94,587
BRISTOW, ABBY	69,821
BUICK, HEATHER	90,198
BULLER, MACKENZIE	62,560
BURNETT, KRISTINA	90,623
BUSS, JONELL	100,431

Name	Amount
BUSS, SHAWN	91,874
BYMOEN, HALEY	69,479
CALEF, SARAH	90,841
CAMPBELL, ERROL	99,784
CAMPBELL, PAMELA	93,848
CARLETON, TRISHA	101,664
CARLSON, KAREN	73,654
CARLSON, REA	91,861
CARR-ROWE, HEATHER	100,494
CASAT, DANICA	66,507
CASWELL, BOBBI	91,103
CASWELL, CHRISTOPHER	92,210
CASWELL, DAWN	113,871
CASWELL, WADE	101,217
CAVE-GINTER, JENNIFER	90,785
CHABOT, BROOKE	84,003
CHADWICK, EARL	54,544
CHARNETSKI, MELANIE	83,608
CHENARD, LISA	80,850
CHOWDHURY, DEBOJIT	75,276
CHRISTIE, AMIE	88,323
CLACE, JENNIFER	96,523
CLEMENT, CURTISE	92,730
CLIFTON, LAIRD	76,064
CLOTHIER, CARMEN	103,340
COBURN, DEENA	53,576
COCKS, STELLA	102,806
COLBORN, ERIN	62,680
COLLINS, AMY	94,627
COOKE, KENDRA	77,701
COOPER, JEFF	76,082
CORTES, VICTOR	52,751
COUPE, JAMEE	99,194
CROSBIE, ERIC	84,234
CURRIE-GRAVES, ASHLEY	94,768
CURRIE, CARLA	104,160
DAIGLE, JORDAN	96,068
DARBY, KURRI	90,399
DAVEY, ANDREW	72,257
DAVEY, JANELLE	95,137

Name	Amount
DAVID, LAINE	75,104
DAVIDSON, KAREN	54,793
DAVIS, KARI	75,434
DAVIS, SPENCER	70,127
DELA ROSA, ALEXANDER	53,157
DENNEHY, BRIANNA	90,412
DERKSEN, MABEL	66,890
DERKSEN, SCOTT	90,321
DIAMOND, CARA	88,553
DICKIE, AMANDA	91,123
DIGNEY, JANELLE	92,023
DIGNEY, REECE	100,761
DILLMAN, DONNA	92,293
DIXON-MARTIN, REBECCA	61,051
DREVER, MEAGHAN	90,731
DRULLETTE, LEANNE	90,479
DUDAR, WARREN	105,196
DUECK, KENNETH	51,352
DUREAULT, BOBBI-JO	81,647
DYCK, JELENA	65,178
DYCK, JENNIFER	100,917
DYCK, STEVEN	95,660
DYSART, AMY	96,537
DZAMAN, LAUREN	66,585
EASTON, JACQUELYN	76,343
EDWARDS, COLLEEN	50,810
EISERMAN, JENNIFER	94,627
ELTOM, BRETT	90,640
ELVISS, CHRISTINE	90,298
ENGLLOT, ROBERT	94,557
ENTEM, MICHAEL	77,866
EVANS, REBECCA	53,975
EVJEN, ANDREA	61,263
EVJEN, DARREN	90,982
EWERT, ERICA	58,490
FAHLMAN, MATTHEW	95,794
FALK, BRUCE	85,250
FALK, KEVIN	94,843
FAST, AMANDA	95,029
FEHR, BETTY	62,213

Name	Amount
FERLEY, JANE	88,700
FERRIS, MARY	57,397
FINELL, ROCHELLE	90,509
FISCHER, CANDICE	105,245
FOLEY, JENNIFER	90,894
FONTAINE, DENYNE	113,504
FORD, MEGAN	63,194
FOSTER, MARLA	92,283
FOURNIER, JOANNE	92,335
FOX, ASHLEY	69,617
FRANKLIN, HOLLY	117,287
FRASE, CAM	90,801
FRASE, CARRIE	90,198
FRIDAY, CHERYL	58,360
FRIESEN, APRIL	63,886
FRIESEN, JENNIFER	100,482
FRITZKE, SHELLEY	76,774
FROESE, TREVOR	95,150
FUNK, SHARON	92,435
GARINGER, KENNETH	192,689
GARNER, CHRISTOPHER	101,525
GEIGER, JODI	82,599
GEIGER, LEAH	94,150
GILBERT, RACHEL	98,557
GILLANDERS, BRIENNA	89,675
GIRODAT, REECE	62,964
GLAS, STELLA	51,839
GLASCOCK, KENNEDY	61,667
GLASS, TROY	102,286
GOETTLER, DARYL	71,813
GORDON, CLEO	60,071
GORDON, VALERIE	50,736
GRADAUER, ADRIENNE	103,096
GRAINGER, CHRIS	94,878
GRYDE, CARRIE	94,707
GUENTHER, KOBIE	75,409
GURSKI, MICHELE	92,117
GUTSCHER, MARNI	101,448
HAACK, TRACY	90,218
HAGMAN, CODY	50,614

Name	Amount
HALL, JODY	55,521
HALL, STEPHEN	99,518
HAMMERTON, CELIA	65,731
HANEL, KAREN	90,902
HANNA, MEGHAN	56,367
HANSEN, ALANA	63,764
HANSEN, TANYA	91,103
HANSON, MARIE	56,754
HARDENNE, TANYA	114,563
HARKES, RENAE	90,791
HASSETT, CHELSEA	100,988
HASTINGS, JANALYN	68,685
HAYES, MEGAN	96,745
HEARD, CHERI	50,595
HEGLIN, CHERYL	90,208
HELLMAN, COLLEEN	91,477
HERMANSON, ANGELA	175,136
HERRICK, ANDREW	100,881
HERRICK, MANDY	90,198
HOLTBY, LESLEY	98,707
HOPE, DEBBIE	90,389
HORN, CRYSTAL	95,064
HORN, GEOFFREY	110,606
HUCK, SHELLEY	113,600
HUDSON, KELSEY	81,686
HUGHES, ERIN	94,587
HUNDT, GERALD	76,064
HUNTER, SCOTT	90,570
HURRELL, RYAN	80,101
ILLERBRUN, CALLI	75,250
JACKSON, ADAM	100,620
JAGO, AMY	95,110
JAGO, JEFF	90,198
JAMIESON, HOLLY	87,674
JERSAK, MICHAILA	96,419
JOHNSON, DIANNE	73,713
JOHNSON, NELSON	58,819
JONES, KEVIN	156,667
JONES, SHAUNA	95,685
JUDGE, ANDREW	99,996

Name	Amount
JUDGE, JENNIFER	94,868
KALES, MARI	80,066
KATZ, CASSIE	69,796
KAY, MARNIE	74,395
KEELER, NANCY	90,665
KEENLEYSIDE, KERRI	110,679
KELLN, NOLAN	124,247
KELLN, TARINA	50,509
KELSEY, CODY	58,419
KENDALL, LORI	91,103
KENDALL, MISTI	79,593
KERR, JULIE	73,313
KING, SHAWNA	95,009
KIRWAN, ADELE	113,006
KLASSEN, KAYLA	90,676
KLINK, DAEGAN	67,772
KOCH, SARAH	67,793
KOCZKA, CORINA	101,141
KOETHLER, JAXXON	56,958
KOHLMAN, ARRON	131,006
KOHLMAN, STACEY	100,801
KOS-EAST, LAUREN	109,054
KRAHN, TAMI	100,459
KRAUSE, TYSON	103,121
KROEKER, MARK	90,499
KUGLIN, SANDY	143,192
KULRICH, AMY	67,917
LACHER, SHAUNA	150,351
LADOUCEUR, JOANNA	102,564
LAMONT, JANE	100,580
LANGENDOEN, KARIN	90,379
LAROCHELLE, SHEILA	94,981
LARSON, DEREK	98,013
LASIUK, CHELSEA	91,624
LAWRANCE, COURTNEY	178,114
LEBEL, DWIGHT	52,213
LEE, JENNIFER	97,316
LEGAULT, SUSAN	103,462
LEHMANN, DARREN	90,962
LEHMANN, KENDRA	61,650

Name	Amount
LEISLE, KASEY	66,709
LEMAY, DARBEY	79,653
LEMIEUX, CYNTHIA	90,218
LEROY, NANCY	91,651
LESLIE, AMY	106,682
LUNDSTEN, JENNIFER	95,148
MACKIE, KYLIE	54,064
MARCHAND, DANIEL	91,405
MARCHAND, LEANNE	113,504
MARESCHAL, CRYSTAL	67,328
MARIYATHAS, ELIZABETH	95,915
MARTENS, CHAD	95,137
MARTENS, DEVIN	103,758
MARTENS, LEANN	98,707
MARTENS, LEONARD	80,107
MCCLEARY, MEGAN	66,002
MCCOMISH, STEPHEN	91,346
MCDOWELL, PARKER	98,707
MCGUIRE, JADE	68,895
MCINTYRE, COREEN	94,587
MCINTYRE, ROBERTA	91,002
MCKELVEY, SHERI	54,399
MCLEAN, SHEENA	66,750
MCLEOD, JILL	109,200
MCLEOD, MALLORY	99,940
MCLEOD, SHANNON	112,263
MEDFORTH, RYAN	98,843
MEIER, DEVYN	82,228
METKE, ERIN	90,198
MEYER, DERRICK	56,833
MEYER, SHANIA	67,258
MEYERS, FRANKLIN	70,448
MICHALUK, MICHELLE	94,697
MICHALUK, STEVE	192,689
MICHELSON, BRENT	102,173
MILLAR, BRENT	94,707
MISKOLCZI, CELINE	63,584
MOKELKI, ROBIN	94,697
MONTGOMERY, CARSON	61,850
MOORE, AMY	102,967

Name	Amount
MOORE, NICOLE	88,862
MOULE, SARAH	64,063
MURDOCH, DEREK	90,198
MURDOCH, JENIFER	92,067
MUSHANSKY, NOEL	65,556
MYERS, KAYLA	76,145
MYRFIELD, SHELBI	79,702
NELSON-YARSHENKO, KRISTI	95,077
NEUFELD RUETZ, JANINE	100,779
NEUFELD, ASHLEY	77,396
NICHOLSON, JAYNE	111,370
NICHOLSON, MICHAEL	94,888
NICKEL, ANTHONY	83,148
NIENABER, SARAH	70,048
NISBET, CARYS	90,198
NYBO, KIRALYN	73,451
OLESEN, JARET	89,806
OLFERT, CORY	63,420
OLFERT, KELSEY	53,884
OLYNICK, NATASHA	106,976
ORTHNER, LORALEE	66,140
PAINCHAUD, LINDSAY	85,505
PARSONAGE, GLENDA	106,239
PARSONAGE, TANYA	95,298
PASLEY, ERICA	93,201
PAUL, RILEY	54,709
PAVELY, TERRY	89,805
PEERS, KELSEA	73,280
PEIFER, JOHN	81,648
PENNER, DOUG	52,751
PERKINS, PAUL	57,598
PETERS, CHARLOTTE	91,178
PETERSEN, DANA	99,194
PETTYJOHN, NATASHA	70,722
PHAIR, PHYLLIS	90,594
PHILIPPON, JILL	85,112
PHILLIPS, JOHN	65,847
PILLMAN, KELSEY	79,153
POISSON, MARLA	115,370
POOL, DANIELLE	92,067

Name	Amount
POTTER, DAVID	69,952
PRIEBE, JENNIFER	90,540
PRIVE, KAYLA	77,185
PUSZKAR, BRITTANY	96,533
RASMUSSEN, JEREMY	90,459
RAYNARD, TRICIA	104,247
REAVES-JACOBSON, JACLYN	95,177
REDEKOP, KASSIDY	64,255
REGIER, DUANE	145,722
REGIER, JOBI	90,757
REGIER, KEVIN	124,810
REID, SHANNON	66,748
REIMER, JANET	98,707
REITER, MARK	122,119
REMPEL, HALEIGH	83,731
RESCH, GLENDA	99,430
REYNOLDS, TAMI	96,353
RICHARDS, PATRICK	99,976
ROBARTS, COLLEEN	123,801
ROBERGE, ERIN	94,627
ROBERTSON, EMMY	91,002
ROBINSON, BRADLEY	111,864
ROBINSON, CHRISTIE	90,449
ROBSON, KATHY	198,618
ROLHEISER, ANTHONY	90,419
ROSS, DALE	121,772
ROUSSEAU, MATTHEW	85,250
RUEL, AMANDA	95,613
RUSSELL, JASON	105,719
SCHLAGETER, KIMBERLEE	102,086
SCHNEIDER, ASHLYN	70,904
SCHWARTZ, CHRISTIE	114,092
SCHWARTZ, KRISTI	90,577
SCOTT, CORRIE	90,198
SCOTT, TALENA	85,584
SCOTT, TERRI	90,706
SENICAR, MICHELE	83,508
SHARP, RILEY	98,294
SHEPHERD, KIM	66,748
SHWAGA, GREG	117,290

Name	Amount
SHWAGA, JESSALYN	67,143
SHWAGA, VALERIE	96,547
SIEMENS, CHRIS	117,793
SIEMENS, MARK	90,439
SIFERT, JAMES	96,136
SIFERT, PAMELA	95,336
SIMPSON, BLAIR	114,227
SKRUMEDA-SAWBY, LAURA	118,320
SLADE, KEN	119,971
SLATER, BRANT	80,108
SLOMAN, SHARIE	173,784
SMITH, COLIN	91,558
SNYDER, ROXANNE	100,483
SPENCE, SHAUN	100,459
SPENCE, TRACY	95,147
SPETZ, HALEY	66,068
STEARNS, SUZANNE	60,391
STECKLER-MARSHALL, LANA	95,920
STEED, JESSICA	64,836
STEINLEY, DEBORAH	113,864
STEINLEY, JASON	91,739
STENSON, TRACEY	99,881
STENSON, TRISHA	92,234
STEPHANIUK, NICOLE	57,121
STEVENSON, BAYLEE	78,917
STEVENSON, CARMEN	104,997
STEVENSON, TANNER	69,980
STEWART, ROBERT	116,162
STRAIN, HILLARY	82,284
STRIKER, CHAD	114,199
STRIKER, HEATHER	90,499
STRUIK, BENITA	119,971
SULLIVAN, JESSICA	81,000
SUMNER, LISA	90,338
SUNDE, JOYCE	85,207
SWITZER, JENNIFER	87,740
TARGERSON, KIMBERLY	95,358
TAYLOR, ALYSSA	76,920
TEMOSHAWSKY, KIMBERLY	95,432
THINGELSTAD, AARON	95,576

Name	Amount
THOMAS, DEBBIE	118,307
THOMLISTON, KIMBERLEY	91,576
THOMPSON, CHRISTINE	94,587
TIBBS, HEATHER	108,702
TINANT, ASHLEY	54,070
TISCHLER, AMANDA	59,539
TOECKES, DENISE	94,110
TOLES, CARISMA	99,051
TOMOLAK, DARLA	91,946
TRAPP, PAIGE	93,817
TSOUGRIANIS, KELSEY	111,112
TUPLIN, AMANDA	95,257
TURNER, TANYA	89,215
UDAL, DALE	96,385
VARELA, VANESSA	53,589
VAUGHAN, DANIELLE	67,122
VAUGHAN, NATASHA	69,139
VAVRA, MICHELLE	90,353
VENTER, HENDRIK	52,808
VIPOND, DUSTIN	80,131
VOTH, NICOLE	93,108
VOTH, SHERRY	90,198
WAGNER, ASHLEY	100,192
WAGNER, BROOKE	84,496
WALKER, JANNA	95,190
WALKOW, TRACY	95,228
WALLACE, TAMMY	72,674
WALLIS, DANNY	52,429

Name	Amount
WANDLER, ALEXA	58,370
WANJIRU, RUTH	98,105
WARREN, LORI	95,167
WATSON, ABBY	99,360
WATSON, HEATHER	91,498
WATSON, JENNIFER	66,748
WEST-BANKS, NATASHA	106,202
WHEELER, RYAN	94,748
WHITE, CARLYNN	94,587
WHITE, LEANNE	91,131
WIDDIFIELD, ELLIOT	58,346
WIEBE, RACHEL	81,179
WIEBE, RYAN	76,119
WIEBE, SHELLEY	66,748
WIENS, GEROD	100,426
WIENS, STEPHANIE	101,253
WILDE, PATRICIA	87,991
WILLS, ANDREA	90,198
WILSON, DAVID	56,132
WILSON, GAIL	91,156
WINSOR, MICHAEL	68,171
WIPF, JARED	120,557
WISHLOW, KRISTA	91,439
WITTMAN, SYDNEY	80,315
WONG, HEIDI	88,590
WONG, SCOTT	90,967
YACISHYN, DWAYNE	62,225
ZIELKE, RILEY	96,624

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	\$315,485
A.M. DELIVERY & COURIER SERVICES	61,405
AON CANADA INC.	893,904
B & A PETROLEUM LTD.	129,223
CHRISTIE MECHANICAL LIMITED	367,808
CITY OF SWIFT CURRENT	792,886
COUNTRY CLUB DISTRIBUTORS	174,077
EXCEL REFRIGERATION	453,902
FEDERATED CO-OPERATIVES LTD.	1,094,301
GREAT PLAINS COLLEGE	309,630
HAWK'S AGRO	316,163
HBI OFFICE PLUS INC.	113,660
HDA ENGINEERING LTD.	127,378
HOLY TRINITY ROMAN CATHOLIC SCHOOL DIVISION NO. 22	533,426
IBM CANADA LTD	94,764
IMPORTED BRANDS OF CANADA INC.	128,109
KIRK'S TIRECRAFT	62,940
L.M.O. LANDSCAPING LTD	80,005
LEEVILLE CONSTRUCTION LTD	174,072
MELHOFF ELECTRIC LTD.	59,124
MLT AIKINS LLP	52,362
NUWEST INTERIORS LTD.	67,018
PEARSON EDUCATION CANADA	105,272

Name	Amount
PIONEER CO-OP	154,681
PIONEER VALLEY EDUCATIONAL PRESS, INC.	51,359
POWERLAND COMPUTERS LTD.	468,932
PRAIRIE ROSE SCHOOL DIVISION	150,603
PRO-TEC INDUSTRIES	150,345
QUOREX CONSTRUCTION SERVICES LTD.	486,734
SASKENERGY	623,325
SASKPOWER	601,747
SASKTEL	176,115
SGI AUTO FUND DIVISION	221,452
SPORTFACTOR INC.	50,084
STANDARD MOTORS	61,265
SUER & POLLON MECHANICAL	478,521
SUNROSE ENTERPRISES LTD.	104,199
THORPE PSYCHOLOGICAL SERVICES	97,403
TRIWAYS DISPOSAL SERVICES 2009	79,298
UAP INC.	73,690
VANGUARD CONSUMER'S CO-OP	50,728
WARNER INDUSTRIES SWIFT CURRENT LTD.	194,413
WARNER TRUCK INDUSTRIES LTD.	1,193,200
WEST COUNTRY ENERGY SERVICES	54,864
WESTERN CANADA BUS	766,438
WOOD, MEGAN	99,503
XEROX CANADA LTD.	337,458

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	\$109,686
CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE)	54,888
MUNICIPAL EMPLOYEES PENSION PLAN	3,437,198
RECEIVER GENERAL	16,316,232
SASK. PROFESSIONAL TEACHERS REGULATORY BOARD (SPTRB)	57,955

Name	Amount
SASK. SCHOOL BOARDS ASSOCIATION	1,427,679
SASK. TEACHERS FEDERATION	4,593,117
SASK. WORKERS' COMPENSATION BOARD	198,829
SERVICE EMPLOYEES' INTERNATIONAL UNION (SEIU)	53,022
TEACHERS SUPERANNUATION COMMISSION	67,685

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Chinook School Division No. 211

School Division No. 2110500

For the Period Ending: August 31, 2024

Sharie Sloman
Chief Financial Officer

Stark & Marsh CPA LLP
Auditor

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

Saskatchewan 

Management's Responsibility for the Financial Statements

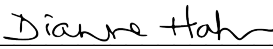
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

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

On behalf of the Chinook School Division No. 211:


Board Chair


CEO/Director of Education


Chief Financial Officer

November 26, 2024

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, 2024, 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, 2024, 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.

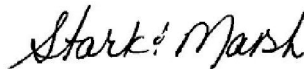
INDEPENDENT AUDITOR'S REPORT (continued)

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 26, 2024

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	83,411,018	84,450,919	82,319,192
Tuition and Related Fees	809,692	908,257	1,171,768
School Generated Funds	2,110,000	2,013,040	1,917,998
Complementary Services (Note 11)	609,372	611,435	623,227
External Services (Note 12)	442,314	482,508	383,659
Other	6,949,230	2,445,931	1,568,434
Total Revenues (Schedule A)	94,331,626	90,912,090	87,984,278
EXPENSES			
Governance	390,948	303,885	328,710
Administration	3,467,522	3,562,889	3,254,851
Instruction	61,003,297	60,344,641	58,630,232
Plant Operation & Maintenance	14,357,445	13,329,229	14,307,053
Student Transportation	10,531,912	10,107,674	10,260,006
Tuition and Related Fees	442,902	458,156	493,212
School Generated Funds	2,169,152	1,756,917	1,923,339
Complementary Services (Note 11)	614,289	609,334	577,242
External Services (Note 12)	391,315	391,325	393,271
Other	312,566	274,096	313,784
Total Expenses (Schedule B)	93,681,348	91,138,146	90,481,700
Operating Surplus (Deficit) for the Year	650,278	(226,056)	(2,497,422)
Accumulated Surplus from Operations, Beginning of Year	92,070,064	92,070,064	94,567,486
Accumulated Surplus from Operations, End of Year	92,720,342	91,844,008	92,070,064

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	12,720,796	12,720,796	12,060,801
Changes During the Year			
Operating Surplus (Deficit) for the Year	650,278	(226,056)	(2,497,422)
Acquisition of Tangible Capital Assets (Schedule C)	(7,848,000)	(3,126,879)	(1,527,768)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	87,992	260,621
Net Gain on Disposal of Capital Assets (Schedule C)	-	(55,115)	(116,947)
Amortization of Tangible Capital Assets (Schedule C)	4,537,020	4,525,178	4,569,809
Net Acquisition of Inventory of Supplies Held for Consumption	-	(25,676)	64,023
Change in Other Non-Financial Assets	-	73,893	(92,321)
Change in Net Financial Assets	(2,660,702)	1,253,337	659,995
Net Financial Assets, End of Year	10,060,094	13,974,133	12,720,796

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, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(226,056)	(2,497,422)
Add Non-Cash Items Included in Deficit (Schedule D)	4,470,063	4,452,862
Net Change in Non-Cash Operating Activities (Schedule E)	1,016,629	2,826,335
Cash Provided by Operating Activities	5,260,636	4,781,775
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,126,879)	(1,527,768)
Proceeds on Disposal of Tangible Capital Assets	87,992	260,621
Cash Used in Capital Activities	(3,038,887)	(1,267,147)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(7,544,262)	(9,054,102)
Proceeds on Disposal of Portfolio Investments	9,052,857	8,596,065
Cash Provided by (Used in) Investing Activities	1,508,595	(458,037)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(672,608)	(1,322,144)
Cash Used in Financing Activities	(672,608)	(1,322,144)
INCREASE IN CASH AND CASH EQUIVALENTS	3,057,736	1,734,447
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,364,512	19,630,065
CASH AND CASH EQUIVALENTS, END OF YEAR	24,422,248	21,364,512

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	81,058,442	80,999,855	79,510,458
Operating Grant PMR	2,244,282	2,243,134	2,244,282
Other Ministry Grants	76,439	202,930	549,452
Total Ministry Grants	83,379,163	83,445,919	82,304,192
Federal Grants	31,855	-	-
Grants from Others	-	5,000	10,000
Total Operating Grants	83,411,018	83,450,919	82,314,192
Capital Grants			
Ministry of Education Capital Grants	-	1,000,000	5,000
Total Capital Grants	-	1,000,000	5,000
Total Grants	83,411,018	84,450,919	82,319,192
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	52,200	26,100	52,200
Federal Government and First Nations	404,492	542,336	460,284
Individuals and Other	-	14,272	54,302
Total Tuition Fees	456,692	582,708	566,786
Transportation Fees	353,000	325,549	604,982
Total Operating Tuition and Related Fees	809,692	908,257	1,171,768
Total Tuition and Related Fees Revenue	809,692	908,257	1,171,768
School Generated Funds Revenue			
Non-Curricular Fees			
Commercial Sales - Non-GST	65,000	79,442	86,269
Fundraising	900,000	952,762	975,483
Grants and Partnerships	145,000	16,495	21,278
Students Fees	200,000	279,826	320,520
Other	800,000	684,515	514,448
Total Non-Curricular Fees	2,110,000	2,013,040	1,917,998
Total School Generated Funds Revenue	2,110,000	2,013,040	1,917,998

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	458,002	470,702	454,738
Other Ministry Grants	75,000	75,000	75,000
Total Operating Grants	533,002	545,702	529,738
Fees and Other Revenue			
Tuition and Related Fees	76,370	63,333	91,989
Other Revenue	-	2,400	1,500
Total Fees and Other Revenue	76,370	65,733	93,489
Total Complementary Services Revenue	609,372	611,435	623,227
External Services			
Operating Grants			
Other Grants	433,314	474,934	375,934
Total Operating Grants	433,314	474,934	375,934
Fees and Other Revenue			
Other Revenue	9,000	7,574	7,725
Total Fees and Other Revenue	9,000	7,574	7,725
Total External Services Revenue	442,314	482,508	383,659
Other Revenue			
Miscellaneous Revenue*	6,313,000	996,025	523,881
Sales & Rentals	38,230	42,511	11,311
Investments	598,000	1,352,280	916,295
Gain on Disposal of Capital Assets	-	55,115	116,947
Total Other Revenue	6,949,230	2,445,931	1,568,434
TOTAL REVENUE FOR THE YEAR	94,331,626	90,912,090	87,984,278
Miscellaneous Revenue*	2024 Budget	2024 Actual	2023 Actual
Rebates	130,000	135,103	145,193
Insurance Proceeds	6,180,000	771,341	210,243
User Fees and Reimbursements	3,000	89,581	168,445
	6,313,000	996,025	523,881

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	172,914	160,452	165,798
Professional Development - Board Members	31,390	11,699	10,609
Elections	5,000	530	-
Other Governance Expenses	181,644	131,204	152,303
Total Governance Expense	390,948	303,885	328,710
Administration Expense			
Salaries	2,465,077	2,578,217	2,350,917
Benefits	321,422	323,915	297,023
Supplies & Services	244,650	234,503	202,791
Non-Capital Furniture & Equipment	37,000	26,896	6,881
Building Operating Expenses	102,500	98,395	100,995
Communications	87,452	99,791	106,977
Travel	57,000	53,973	46,989
Professional Development	53,750	47,895	43,665
Amortization of Tangible Capital Assets	98,671	99,304	98,613
Total Administration Expense	3,467,522	3,562,889	3,254,851
Instruction Expense			
Instructional (Teacher Contract) Salaries	39,781,891	39,311,986	39,702,156
Instructional (Teacher Contract) Benefits	2,325,865	2,150,587	2,180,617
Program Support (Non-Teacher Contract) Salaries	9,957,428	10,282,069	9,222,064
Program Support (Non-Teacher Contract) Benefits	1,925,481	2,070,036	1,788,104
Instructional Aids	2,222,687	2,174,397	1,607,533
Supplies & Services	1,385,996	1,427,666	1,280,785
Non-Capital Furniture & Equipment	1,271,884	1,129,399	1,072,767
Communications	166,502	178,913	189,534
Travel	700,577	537,125	545,932
Professional Development	530,457	330,073	297,454
Student Related Expense	408,116	397,997	415,117
Amortization of Tangible Capital Assets	326,413	354,393	328,169
Total Instruction Expense	61,003,297	60,344,641	58,630,232

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	3,376,650	3,436,920	3,433,094
Benefits	664,690	667,108	661,095
Supplies & Services	14,400	5,407	11,012
Non-Capital Furniture & Equipment	49,100	65,650	59,190
Building Operating Expenses	7,491,187	6,417,041	7,242,643
Communications	15,258	12,966	15,219
Travel	151,500	151,423	181,502
Professional Development	14,500	4,534	9,496
Amortization of Tangible Capital Assets	2,553,127	2,541,226	2,666,848
Amortization of Tangible Capital Assets ARO	27,033	26,954	26,954
Total Plant Operation & Maintenance Expense	14,357,445	13,329,229	14,307,053
Student Transportation Expense			
Salaries	4,527,418	4,496,566	4,478,071
Benefits	890,633	862,698	862,732
Supplies & Services	1,922,825	1,684,073	1,780,239
Non-Capital Furniture & Equipment	1,276,162	1,222,995	1,335,139
Building Operating Expenses	229,000	143,640	177,226
Communications	25,908	24,625	21,949
Travel	33,000	30,389	28,093
Professional Development	25,918	10,799	811
Contracted Transportation	111,990	176,164	165,727
Amortization of Tangible Capital Assets	1,489,058	1,455,725	1,410,019
Total Student Transportation Expense	10,531,912	10,107,674	10,260,006
Tuition and Related Fees Expense			
Tuition Fees	385,853	394,553	441,162
Transportation Fees	57,049	63,603	52,050
Total Tuition and Related Fees Expense	442,902	458,156	493,212
School Generated Funds Expense			
Academic Supplies & Services	5,000	7,067	7,438
Cost of Sales	250,000	294,114	299,969
Non-Capital Furniture & Equipment	8,000	278	2,137
School Fund Expenses	1,893,500	1,436,157	1,600,409
Amortization of Tangible Capital Assets	12,652	19,301	13,386
Total School Generated Funds Expense	2,169,152	1,756,917	1,923,339

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	341,644	331,907	339,416
Program Support (Non-Teacher Contract) Salaries & Benefits	137,232	159,355	119,485
Transportation Salaries & Benefits	42,865	53,230	51,207
Instructional Aids	39,048	5,919	11,437
Supplies & Services	15,000	22,804	8,003
Non-Capital Furniture & Equipment	5,000	-	2,460
Communications	500	43	487
Travel	6,400	9,027	2,686
Student Related Expenses	-	1,085	3,268
Contracted Transportation & Allowances	26,600	25,964	38,793
Total Complementary Services Expense	614,289	609,334	577,242
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	284,049	302,885	274,165
Instructional Aids	500	43	203
Supplies & Services	43,500	43,852	71,858
Non-Capital Furniture & Equipment	14,700	27	1,807
Communications	8,500	4,296	4,630
Travel	7,000	6,063	5,325
Professional Development (Non-Salary Costs)	3,000	5,884	9,463
Amortization of Tangible Capital Assets	30,066	28,275	25,820
Total External Services Expense	391,315	391,325	393,271
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	16,900	3,474	1,090
Interest on Capital Loans	295,666	270,622	312,694
Total Interest and Bank Charges	312,566	274,096	313,784
Total Other Expense	312,566	274,096	313,784
TOTAL EXPENSES FOR THE YEAR	93,681,348	91,138,146	90,481,700

Chinook School Division No. 211
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land		Buildings	Buildings	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	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2024	2023
Tangible Capital Assets - at Cost														
Opening Balance as of September 1	1,232,379	2,588,978	118,532,100	9,211,715	1,985,305	1,737,484	18,871,346	1,688,396	3,476,198	1,151,119	66,019	177,860	160,718,899	160,705,939
Additions/Purchases	1,559	-	-	-	-	118,149	1,793,733	86,296	274,108	162,145	-	690,889	3,126,879	1,527,768
Disposals	-	-	-	-	-	-	(532,784)	(117,105)	(1,268,597)	(138,947)	(9,434)	-	(2,066,867)	(1,514,808)
Closing Balance as of August 31	1,233,938	2,588,978	118,532,100	9,211,715	1,985,305	1,855,633	20,132,295	1,657,587	2,481,709	1,174,317	56,585	868,749	161,778,911	160,718,899
Tangible Capital Assets - Amortization														
Opening Balance as of September 1	-	1,713,691	56,645,035	5,983,480	930,420	1,267,870	12,046,246	1,478,107	2,027,072	502,469	39,899	-	82,634,289	79,435,614
Amortization of the Period	-	93,029	2,194,140	391,298	99,265	26,954	1,174,261	82,211	220,759	230,057	13,204	-	4,525,178	4,569,809
Disposals	-	-	-	-	-	-	(532,784)	(84,228)	(1,268,597)	(138,947)	(9,434)	-	(2,033,990)	(1,371,134)
Closing Balance as of August 31	N/A	1,806,720	58,839,175	6,374,778	1,029,685	1,294,824	12,687,723	1,476,090	979,234	593,579	43,669	N/A	85,125,477	82,634,289
Net Book Value														
Opening Balance as of September 1	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
Closing Balance as of August 31	1,233,938	782,258	59,692,925	2,836,937	955,620	560,809	7,444,572	181,497	1,502,475	580,738	12,916	868,749	76,653,434	78,084,610
Change in Net Book Value	1,559	(93,029)	(2,194,140)	(391,298)	(99,265)	91,195	619,472	(28,792)	53,349	(67,912)	(13,204)	690,889	(1,431,176)	(3,185,715)
Disposals														
Historical Cost	-	-	-	-	-	-	532,784	117,105	1,268,597	138,947	9,434	-	2,066,867	1,514,808
Accumulated Amortization	-	-	-	-	-	-	532,784	84,228	1,268,597	138,947	9,434	-	2,033,990	1,371,134
Net Cost	-	-	-	-	-	-	-	32,877	-	-	-	-	32,877	143,674
Price of Sale	1	-	-	-	-	-	32,275	55,716	-	-	-	-	87,992	260,621
Gain on Disposal	1	-	-	-	-	-	32,275	22,839	-	-	-	-	55,115	116,947

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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 \$1,236,349 (2023-\$1,295,359)

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2024

	2024	2023
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,525,178	4,569,809
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(55,115)	(116,947)
Total Non-Cash Items Included in Deficit	4,470,063	4,452,862

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(172,752)	333,701
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,894,545	(331,331)
Decrease in Liability for Employee Future Benefits	(11,200)	(5,900)
(Decrease) Increase in Deferred Revenue	(742,181)	2,858,163
(Increase) Decrease in Inventory of Supplies Held for Consumption	(25,676)	64,023
Decrease (Increase) in Prepaid Expenses	73,893	(92,321)
Total Net Change in Non-Cash Operating Activities	1,016,629	2,826,335

Chinook School Division No. 211
Schedule F: Detail of Designated Assets
for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 13)
External Sources				
Contractual Agreements				
Local Implementation and Negotiations Committee (LINC) Carryover	726,393	17,443	1,119	742,717
Support Staff Professional Development Carryover	141,290	4,172	804	144,658
Total Contractual Agreements	867,683	21,615	1,923	887,375
Jointly Administered Funds				
School generated funds	1,655,852	199,586	-	1,855,438
Total Jointly Administered Funds	1,655,852	199,586	-	1,855,438
Ministry of Education				
Designated for tangible capital asset expenditures	-	1,000,000	-	1,000,000
PMR maintenance project allocations	3,842,011	2,243,134	1,628,538	4,456,607
Early Learning Intensive Supports	-	60,584	-	60,584
Federal Capital Tuition	95,880	-	-	95,880
French Teacher Recruitment and Retention	-	10,606	-	10,606
Truth and Reconciliation	-	13,835	-	13,835
Teacher Innovation Projects	-	72,000	-	72,000
Total Ministry of Education	3,937,891	3,400,159	1,628,538	5,709,512
Total	6,461,426	3,621,360	1,630,461	8,452,325
Internal Sources				
Board governance				
Board Election	34,000	5,000	-	39,000
Ag Contest	-	6,675	-	6,675
Total Board governance	34,000	11,675	-	45,675
Curriculum and student learning				
Curriculum Renewal	1,500,000	-	-	1,500,000
Operational	4,100,000	-	400,000	3,700,000
Resources	185,000	-	-	185,000
School Budgets	798,929	-	5,271	793,658
Total curriculum and student learning	6,583,929	-	405,271	6,178,658
Facilities				
Playground - Frontier	1,720	-	-	1,720
Facility renewal	1,000,000	-	-	1,000,000
Tangible Capital Assets Purchases - Equipment	60,000	59,000	60,000	59,000
Total facilities	1,061,720	59,000	60,000	1,060,720
Information technology				
Technology renewal	1,500,000	-	-	1,500,000
Ipads	8,134	-	8,134	-
Total information technology	1,508,134	-	8,134	1,500,000
Transportation				
Operational	3,100,000	-	400,000	2,700,000
Tangible Capital Assets Purchases - Buses	713,500	327,000	713,500	327,000
Bus Renewal	1,500,000	-	-	1,500,000
Total transportation	5,313,500	327,000	1,113,500	4,527,000
Total	14,501,283	397,675	1,586,905	13,312,053
Total Designated Assets	20,962,709	4,019,035	3,217,366	21,764,378

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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, 2024

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

- the liability for employee future benefits of \$2,204,300 (2023 - \$2,215,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$85,125,477 (2023 - \$82,634,289) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,855,633 (2023 - \$1,737,484) because actual expense may differ.
- accrued liabilities for contaminated sites of \$500,000 (2023 - \$500,000) because actual remediation costs may differ from valuation estimates.
- estimated accrued salaries of \$ 1,098,733 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimate.

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
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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.

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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. Inventory includes office and school supplies, and bus garage parts.

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.

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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.

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NOTES TO THE FINANCIAL STATEMENTS
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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
	<u>Cost</u>	<u>Cost</u>
Portfolio investments in the cost or amortized cost category:		
GICs		
Canaccord Genuity, 5.85%, maturing November, 2024	\$ 750,000	\$ -
Canaccord Genuity, 5.55%, maturing December, 2024	750,000	-
Canaccord Genuity, 5.25%, maturing January, 2025	750,000	-
Canaccord Genuity, 5.80%, maturing February, 2025	750,000	-
Canaccord Genuity, 5.45%, maturing March, 2025	750,000	-
Canaccord Genuity, 5.30%, maturing April, 2025	750,000	-
Canaccord Genuity, 4.75%, maturing June, 2025	750,000	-
Canaccord Genuity, 4.70%, maturing August, 2025	750,000	-
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
Innovation Credit Union, 5.40%, maturing May, 2025	750,000	-
Innovation Credit Union, 4.95%, maturing June, 2025	791,264	-
Innovation Credit Union, 5.00%, maturing March, 2024	-	750,000
Innovation Credit Union, 5.50%, maturing June, 2024	-	750,000
Scotiabank, 5.25%, maturing March, 2024	-	750,000
Scotiabank, 5.27%, maturing May, 2024	-	750,000
TD Bank, 4.78%, maturing December, 2023	-	750,000
Co-op and Credit Union Equity	35,182	32,184
Total portfolio investments reported at cost or amortized cost	\$ 7,576,446	\$ 9,085,041

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4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 132,250	\$ 171,635	\$ -	\$ -	\$ 303,885	\$ 328,710
Administration	2,902,132	561,453	-	99,304	3,562,889	3,254,851
Instruction	53,814,678	6,175,570	-	354,393	60,344,641	58,630,232
Plant Operations and Maintenance	4,104,028	6,657,021	-	2,568,180	13,329,229	14,307,053
Student Transportation	5,359,264	3,292,685	-	1,455,725	10,107,674	10,260,006
Tuition and Related Fees	-	458,156	-	-	458,156	493,212
School Generated Funds	-	1,737,616	-	19,301	1,756,917	1,923,339
Complementary Services	544,492	64,842	-	-	609,334	577,242
External Services	302,885	60,165	-	28,275	391,325	393,271
Other	-	3,474	270,622	-	274,096	313,784
TOTAL	\$ 67,159,729	\$ 19,182,617	\$ 270,622	\$ 4,525,178	\$ 91,138,146	\$ 90,481,700

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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	10	13

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Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 1,518,900	\$ 1,508,600
Current period service cost	110,900	111,500
Interest cost	69,000	62,600
Benefit payments	(123,800)	(116,200)
Actuarial losses (gains)	61,600	(49,200)
Plan amendments	-	1,600
Accrued Benefit Obligation - end of year	1,636,600	1,518,900
Unamortized net actuarial gains	567,700	696,600
Liability for Employee Future Benefits	\$ 2,204,300	\$ 2,215,500

Expense for Employee Future Benefits	2024	2023
Current period service cost	\$ 110,900	\$ 111,500
Amortization of net actuarial (gain)	(67,300)	(63,800)
Benefit cost	43,600	47,700
Interest cost	69,000	62,600
Total Employee Future Benefits Expense	\$ 112,600	\$ 110,300

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:

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	500	1	501	504
Member contribution rate (percentage of salary)	9.5%/11.7%	6.05%/7.85%	6.05%/11.7%	6.05%/11.70%
Member contributions for the year	\$ 3,747,466	\$ (56)	\$ 3,747,410	\$ 3,898,694

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:

	2024	2023
Number of active School Division members	777	732
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	\$ 1,717,904	\$ 1,600,222
School Division contributions for the year	\$ 1,717,904	\$ 1,600,222
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
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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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Receivable from First Nations	\$ 433,868	\$ -	\$ 433,868	\$ 230,142	\$ -	\$ 230,142
GST Receivable	172,931	-	172,931	159,569	-	159,569
Accrued Interest	170,646	-	170,646	225,607	-	225,607
Other	357,361	-	357,361	346,736	-	346,736
Total Accounts Receivable	\$ 1,134,806	\$ -	\$ 1,134,806	\$ 962,054	\$ -	\$ 962,054

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 2,420,780	\$ 988,387
Supplier Payments	2,215,045	1,877,151
Liability for Asset Retirement Obligation	1,855,633	1,737,484
Liability for Contaminated Sites	500,000	500,000
Accrued Interest Payable	55,833	59,819
Capital Holdbacks	130,815	120,720
Total Accounts Payable and Accrued Liabilities	\$ 7,178,106	\$ 5,283,561

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The school division recognized an estimated liability for asset retirement obligation of \$1,855,633 (2023 - \$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.

Liability for Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 1,737,484	\$ 1,737,484
Revisions in estimated cash flows	118,149	-
Asset Retirement Obligations, end of year	\$ 1,855,633	\$ 1,737,484

The school division recognized an estimated liability for contaminated site of \$500,000 (2023 - \$500,000) for the remediation of Sidney Street School using environmental assessment studies. The nature of the liability is hydrocarbon contamination to the soil due to underground gas storage tanks. The assumptions used in estimating the liability include estimation of remediation costs in the environmental studies coupled with past best practices of costs associated with the remediation solutions. The amount of estimated recoveries is \$0 (2023 - \$0).

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2024	2023
Capital Loans:		
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379.	\$ 4,949,323	\$ 5,426,865
TD Bank fixed rate (2.70%), unsecured, maturing October 2034. Monthly blended payments of \$9,122.	972,334	1,054,259
Royal Bank fixed rate (3.33%), unsecured, maturing November 2035. Annual blended payments of \$173,208.	1,690,636	1,803,777
Total Long-Term Debt	\$ 7,612,293	\$ 8,284,901

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Future principal and Interest repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
2025	\$	947,215	\$ 947,215
2026		947,215	947,215
2027		947,215	947,215
2028		947,215	947,215
2029		947,215	947,215
Thereafter		4,311,198	4,311,198
Total		9,047,273	9,047,273
Less: Interest and executory costs		(1,434,980)	(1,434,980)
Total future principal payments	\$	7,612,293	\$ 7,612,293

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2024	2023
Principal	\$	672,608	\$ 672,608	\$ 1,322,144
Interest		270,622	270,622	312,694
Total	\$	943,230	\$ 943,230	\$ 1,634,838

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2024
Capital projects:				
Stewart Valley school rebuild - insurance proceeds	\$ 2,850,139	\$ -	\$ 715,333	\$ 2,134,806
Total capital projects deferred revenue	2,850,139	-	715,333	2,134,806
Non-Capital deferred revenue:				
Chinook International Program	56,700	9,853	36,700	29,853
Rentals	10	-	1	9
Total Non-Capital deferred revenue	56,710	9,853	36,701	29,862
Total Deferred Revenue	\$ 2,906,849	\$ 9,853	\$ 752,034	\$ 2,164,668

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11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Learning Intervention	VTRA*	NVCI**	Youth in Hospitals	Chinook International Program	2024	2023
Revenue:								
Operating Grants	\$ 355,002	\$ 75,000	\$ -	\$ -	\$ 115,700	\$ -	\$ 545,702	\$529,738
Fees and Other Revenue	-	-	2,400	-	-	63,333	65,733	93,489
Total Revenue	355,002	75,000	2,400	-	115,700	63,333	611,435	623,227
Expenses:								
Salaries & Benefits	385,648	56,296	-	1,828	100,720	-	544,492	510,108
Instructional Aids	2,743	1,461	1,715	-	-	-	5,919	11,437
Supplies and Services	-	-	-	12,983	375	9,446	22,804	8,003
Non-capital Furniture & Equipment	-	-	-	-	-	-	-	2,460
Communications	-	-	-	-	-	43	43	487
Travel	329	1,037	1,504	3,796	-	2,361	9,027	2,686
Student Related Expenses	-	-	-	-	-	1,085	1,085	3,268
Contracted Transportation & Allowances	-	-	-	-	-	25,964	25,964	38,793
Total Expenses	388,720	58,794	3,219	18,607	101,095	38,899	609,334	577,242
Excess (Deficiency) of Revenue over Expenses	\$ (33,718)	\$ 16,206	\$ (819)	\$(18,607)	\$ 14,605	\$ 24,434	\$ 2,101	\$ 45,985

*Violent Threat Risk Assessment (VTRA)

**Non-Violent Crisis Intervention (NVCI)

12. EXTERNAL SERVICES

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

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

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Summary of External Services Revenues and Expenses, by Program	Cafeteria	Driver Training	2024	2023
Revenue:				
Grants from Others	\$ -	\$ 474,934	\$ 474,934	\$ 375,934
Fees and Other Revenue	7,574	-	7,574	7,725
Total Revenue	7,574	474,934	482,508	383,659
Expenses:				
Salaries & Benefits	-	302,885	302,885	274,165
Instructional Aids	-	43	43	203
Supplies and Services	-	43,852	43,852	71,858
Non-Capital Equipment	-	27	27	1,807
Communications	-	4,296	4,296	4,630
Travel	-	6,063	6,063	5,325
Professional Development	-	5,884	5,884	9,463
Amortization of Tangible Capital Assets	-	28,275	28,275	25,820
Total Expenses	-	391,325	391,325	393,271
Excess (Deficiency) of Revenue over Expenses	\$ 7,574	\$ 83,609	\$ 91,183	\$ (9,612)

13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 78,084,610	\$ 3,126,879	\$ (4,558,055)	\$ 76,653,434
Less: Liability for Asset Retirement Obligation	(1,737,484)	(118,149)	-	(1,855,633)
Less: Debt owing on Tangible Capital Assets	(8,284,901)	-	672,608	\$ (7,612,293)
	68,062,225	3,008,730	(3,885,447)	67,185,508
Designated Assets (Schedule F)	20,962,709	4,019,035	(3,217,366)	21,764,378
Unrestricted Surplus	3,045,130	-	(151,008)	2,894,122
Total Accumulated Surplus	\$ 92,070,064	\$ 7,027,765	\$ (7,253,821)	\$ 91,844,008

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14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 26, 2023 and the Minister of Education on August 31, 2023. The figures are unaudited.

15. TRUSTS

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

Information about these trusts is as follows:

	Scholarships	
	2024	2023
Cash and short-term investments	\$ 261,876	\$ 251,826
Total Assets	261,876	251,826
Revenues		
Contributions and donations	14,000	4,000
Interest on investments	13,962	11,587
	<u>27,962</u>	<u>15,587</u>
Expenses		
Recipient Payouts	17,912	16,161
	<u>17,912</u>	<u>16,161</u>
Surplus (Deficiency) of Revenues over Expenses	10,050	(574)
Trust Fund Balance, Beginning of Year	251,826	252,400
Trust Fund Balance, End of Year	\$ 261,876	\$ 251,826

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 2025.

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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 2025.
- 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 2025.
- Construction costs for three (PMR) Preventative Maintenance and Renewal projects with estimated costs of \$475,000. Projected completion date of December 2024.
- Purchase of two buses with an estimated cost of \$326,868. Projected date of delivery December 2024.

Operating lease obligations of the school division are as follows:

Operating Leases	Copier	Total
Future minimum payments:		
2025	\$ 294,793	\$ 294,793
2026	294,793	294,793
2027	294,793	294,793
2028	294,793	294,793
Total	\$ 1,179,172	\$ 1,179,172

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 as the costs, benefits and economic value of such items cannot be reasonably and verifiably quantified using existing methods.

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19. RISK MANAGEMENT

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

i) Credit Risk

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

The aging of other accounts receivable at August 31, 2024 was:

	August 31, 2024				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 863,112	\$ 8,374	\$ 97,646	\$ 76,924	\$ 680,168
Net Receivables	\$ 863,112	\$ 8,374	\$ 97,646	\$ 76,924	\$ 680,168

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

ii) Liquidity Risk

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

	August 31, 2024				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 7,178,106	\$ 4,822,471	\$ -	\$ -	\$ 2,355,635
Long-term debt	7,612,293	403,442	293,156	3,039,474	3,876,221
Total	\$ 14,790,399	\$ 5,225,913	\$ 293,156	\$ 3,039,474	\$ 6,231,856

Long-term debt repayments of \$7,612,293 included in the above amounts are repayments on unsecured debt.

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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 (2023 - \$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, 2024.

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.