



Chinook School Division #211
Learning For All

Chinook School Division #211

Annual Report 2013-14

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Chinook School Division #211

Learning For All

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Letter of Transmittal



Honourable Don Morgan Q.C
Minister of Education

Dear Minister Morgan:

The Board of Education of Chinook School Division #211 is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

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

Randy Beler
Chairperson

Highlights/Accomplishments

In addition to long term planning, Chinook School Division has used its vision of being a great place to go to school and go to work as a driving factor in day-to-day operations. As a result, Learning for All has become the school division's banner statement and has been infused throughout our system. Below are some highlights from 2013-14 that are in alignment with the guiding principles:

Math Momentum Initiative

- Results from the 2013-14 school year showed a student improvement of 11% more students meeting or exceeding expectations in math than the previous year, as measured with the Vancouver Island.net Assessment for grades 3, 6 and 9.
- Results showed a student improvement of 29% more students meeting or exceeding expectations over initial baseline data taken in June 2011 at the beginning of this initiative.

Balanced Literacy Maintenance

- Results from the 2013-14 school year indicate that overall 83% of Chinook students are meeting or exceeding on selected assessments, an increase of 2% from the previous year.
- 84% of students are meeting or exceeding grade 3 level expectations in reading as measured by the Fountas and Pinnell assessment, with 50% of those students exceeding.
- As measured by the RAD (Reading Assessment District), 84% of students in grade 6 and 79% of students in grade 9 are meeting or exceeding expectations.
- There has been an improvement of 20% over the initial baseline data from June 2009 when the Literacy initiative began.

Chinook Reading Scores	% of Students in Meeting and Exceeding
2009	63%
2010	72%
2011	78%
2012	84%
2013	81%
2014	83%
Overall Improvement	20%

Facilities

- In August 2014 construction was completed on a new school project in Swift Current at École Centennial School, as part of a joint school in partnership with Holy Trinity Catholic School Division. This new school project has plans to integrate with the City of Swift Current and the Cypress Health Region.
- Construction for renovations to Fairview School in Swift Current commenced in early Fall 2013, as part of Board plans to convert the school into a Prekindergarten – Grade 8 facility.
- A major capital roof project at Leader School continued throughout the 2013-2014 school year.
- Other completed projects include Burstall Boiler upgrade, Wymark Boiler upgrade, Burstall Library Roof, OM Irwin School Bus parking lot and OM Irwin roof project.

Introduction

This annual report presents an overview of Chinook School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014.

This annual report provides a snapshot of Chinook School Division, its governance structures, students, staff, programs and facilities. It also includes results and analysis of a number of indicators that contribute to student success.

In addition to detailing the School Division's activities and performance, this report outlines how the Division is implementing its strategic plan, provides a report from management endorsing the financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor, Stark & March, LLP, following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

Chinook School Division is a rural school division with 62 schools located in 30 communities. The Division is located in southwest Saskatchewan and encompasses 42,720 square kilometres. It spans a geographic area from Frontier in the south, Leader in the north, Hodgeville in the east, and Maple Creek in the west. The map on the right shows the geographic location of Chinook School Division.

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

<http://www.chinooksd.ca/Board/Pages/default.aspx>.

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 Hutterite colonies and one First Nation are located within the boundaries of Chinook School Division.

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

**Chinook
SD No. 211
March 2014**



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

The Mission and Vision are further interpreted to include, but not limited to:

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

Students will experience growth in their personal development

Students will benefit from a positive and stimulating learning environment

Values

In conducting the oversight and operations of the system the Chinook School Division will strive to uphold the following values:

Integrity

Empathy

Loyalty

Respect

Excellence

Care

Trust

Commitment

Honesty

Guiding Principles

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

Student Centred

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

Collaborative Relationships

Our relationships are positive and cooperative to increase system effectiveness.

Visionary

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

Accountable

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

Equitable

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

Program Overview

The schools within Chinook School Division are dispersed over the second largest school division geographic area in the province. They vary in size and grade structure, from one-room schoolhouses of 10 students K-8, to 1,000 students at the Swift Current Comprehensive High School (9-12). In order to provide the best education possible for all our students, Chinook School Division offers a wide range of programs in the 62 schools of the Division.

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

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

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

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

- Curriculum consultants in specific subject areas
- Educational psychologists
- Instructional Coaches – Math, Literacy and Hutterian
- Speech and language pathologists
- Occupational therapists
- Career Guidance Counsellors
- Student counsellors and youth workers

Math Momentum – Chinook entered its third year of a four-year math initiative. From our initial baseline data in 2011, we have recorded an increase of 29% of our students in grade 3, 6 and 9 meeting or exceeding Chinook expectations in math. This result is beyond our four year target of 25% more students meeting or exceeding Chinook expectations in math. The focus of 2013-14 was the introduction of Guided Math into all classrooms from K-8. This was done through three days of professional development as well as coaching demonstrations and observations in each teacher's classroom provided by four Math Coaches.

Promising Practices:

- First Steps in Math Training for all K-8 teachers
- Math Coach model
- Math Committee
- Lead Math Teachers
- Division-wide common Math assessment (Vancouver Island.net)

Balanced Literacy – Research demonstrates that students who are reading below grade level by the middle of Grade 3 are likely to have difficulty reading for the rest of their school career. By the end of 2013-14, 84% of the Grade 3 students in Chinook School Division were meeting or exceeding expectations in reading (50% of those students are exceeding). Chinook has created a Balanced Literacy model that promotes a systematic guided reading and writing program to meet the individual needs of all students. This is enhanced by two Reading Coaches, who work directly with classroom teachers. This is further supported by a Levelled Literacy program that provides an intensive short-term intervention to improve student reading levels. This program has been very successful with over a 90% success rate since being implemented in 2010. It is available to all Chinook Schools.

Promising Practices:

- Chinook Coaching Model
- Chinook Data Dashboards
- Chinook Intervention and Balanced Literacy Model

Student Support Services:

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

Promising Practices:

- Chinook Student Service Dashboards
- Goal writing sessions (SMART goals)
 - Three in-service days on the goal writing process for school teams
- Resources and supports for goal achievement
 - Specialist access to monitoring individual student goal achievement
 - Student Services Coordinator's review all school data (three times per year)
- The pilot of Teacher Assistance Teams (TAT's) in five schools to create learning action plans for students needing additional support.
 - Will be extended to all Chinook Schools in 2014-15.

First Nations and Métis Education (FNME) – Chinook created FNME Dashboards to track students in four areas: reading levels, math levels, attendance and marks. This system will allow for long-term tracking and the implementation of support strategies from the FNME Liaison worker.

FNME Promising Practice:

- Utilize Elders in the Classroom program (Mike Pinay)
- Utilize the FNME Liaison worker to support First Nations students from Nakaneet First Nations Band
- Track First Nation assessment, graduation and attendance results using the Data Dashboard

School Division Planning

Chinook School Division #211 has a well-coordinated planning process which enables alignment of School Division priorities with the province's "Vision 2020", the Continuous Improvement and Accountability Framework (CIAF) priorities, the Board's guiding policies, the Board's Strategic Plan, school learning improvement plans and individual personal growth plans. The Continuous Improvement and Accountability Framework (CIAF) is encapsulated in a document titled "Foundations For Learning", which is each school's Learning Improvement Plan.

Strategic Plan

In June 2013, Chinook School Division Board of Education approved a four-year (2012-13 to 2016-17) strategic plan. The plan was developed in 2012-13. The Board's strategic plan for the Division provides overall direction for everything the Division does and serves as an anchor to ensure that all Division planning processes are in alignment with each other and that divisional priorities are aligned with Ministry priorities.

The strategic plan defines Chinook School Division's mission, vision, values, guiding principles and priorities – provided earlier in this annual report.

Chinook School Division's strategic goals are:

Goal #1: It is our intention that all students in Chinook will be meeting or exceeding Chinook expectations in math on Chinook Division wide math assessments over time. In the immediate future we will measure the cohorts in grades 3, 6, and 9 with Chinook Assessments; our target is for 25% more students meeting or exceeding Chinook expectations in math by June 2015.

Goal #2: 90% of students will be meeting or exceeding expectations in reading based on selected school division-wide assessments through June 2017.

Goal #3: The Board will activate the potential of School Community Council's so that 100% of SCC's will be actively engaged in the School Learning Improvement Plan and Board defined operational matters.

Goal #4: The Board will review operational matters to ensure compliance with legislation/regulations and Board foundational policy. Specifically, this will include Transportation, Facilities, Business, Fiscal Stewardship/Prudence and Lean Implementation.

Goal #5: The Board will align the current and future Strategic Plans with current and anticipated developments affecting the Educational Sector.

A copy of the 2012-13 to 2016-17 strategic plan is available at <http://www.chinooksd.ca/Board/strategicplan/Pages/default.aspx>.

Throughout 2013-14, Chinook School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.

Continuous Improvement and Accountability Framework

Chinook School Division has developed a Continuous Improvement Plan, which identifies measurable goals for division priorities and outlines a strategy to collect data relevant to each priority. Chinook's main priorities are improving Math and Literacy scores. This is being achieved with a Balanced Literacy Coaching Model and Math Momentum initiative (2011-present). Data is collected in division dashboards that allow for immediate analysis from a division, school, classroom and individual perspective. The results are presented below:

Goal: Division Reading Goal

By June 2017, 90% of students at grades 3, 6, and 9 will meet or exceed expectations on Chinook division wide reading assessments.

Goal: Division Math Goal

It is our intention that all students in Chinook will be meeting or exceeding Chinook expectations in math on Chinook division wide math assessments over time.

In the immediate future we will measure the cohorts in grades 3, 6, and 9 with Chinook Assessments; our target is for 25% more students meeting or exceeding Chinook expectations in math by June 2015.

Goal: Student Support Services

Long Term: It is our long-term goal that all students (100%) on electronic Inclusion and Intervention Plans (eIIP) in Chinook will be meeting Chinook expectations on their annual goals.

Short Term: By June 2015, Chinook students will achieve 80% of their goals in eIIPs.

FNME Goal:

To improve the achievement of First Nation and Métis* learners as well as the improved understanding of the unique world views of First Nations and Métis peoples by all learners

FNME Results:

- The three year graduation rate for Chinook's self-identified FNMI population is 72.7% Twelve Chinook Teachers have been trained by the Office of the Treaty Commission in Teaching Treaty Education
- Fifteen schools have participated in the Elders in the Classroom Program – 1500 students

* First Nation and Métis Population

- 125 students in 2013-14
- 2% of Chinook student population

Hutterian Goal:

To improve the achievement of Hutterian* learners English as an Additional Language (EAL) in the areas of Numeracy and Literacy.

Hutterian Results:

Chinook Hutterian reading levels rose from 55% to 81.65% (2014) meeting or exceeding expectations (Grade 3- Fountas and Pinnell. Grade 6 and 9 – RAD).

The number of Hutterian students meeting or exceeding expectations rose from 70.1% in June 2011 to 87.62% in June 2014 (Vancouver Island.net grades 3,6,9)

*Hutterian Population

Hutterian student population: 559 students in 2013-2014 (9.83% of Chinook student population)

The School Division in the Community

Chinook Division is an integral part of community life in southwest Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

Community and Parent Involvement

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

All the schools within Chinook School Division have shared the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance (described more fully in the next section) and most have established formal processes to foster community and parent involvement. For example, the SCC in Fox Valley (grades K-12) collaborates with students and staff to organize an open house each year and supports the schools learning goals by facilitating Math Activity noon hours and evenings as well as publicizing the school learning goals widely in the community.

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 students' school experience is positive and successful. Chinook School Division partners with Nekaneet First Nation in order to educate First Nation students in Division schools and support the First Nation's cultural programming such as the Soaring Eagles Drumming and Dance group.

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

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

Chinook School Division has also developed a partnership with Grasslands National Park and the School Division houses the Prairie Learning Centre (PLC). The PLC promotes excellence in education for youth and teachers across Saskatchewan and Canada by engaging individuals and communities within the mixed grass prairie landscape. It also provides innovative learning opportunities for youth through the combined efforts of educational partners (Grasslands National Park and Chinook School Division) and community partners (Village of Val Marie, SK).

In Hazelton, the Chinook International Program partners with host families to support opportunities for International students and the rich learning experience that local students will benefit from through their exposure to the program.

Several schools in the Division have partnered with local businesses. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing/work experience opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases the business may also sponsor school events. Students, for their part, may sing at business events, help to hand out business awards, and help to decorate business facilities at Christmas and other special times.

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

Governance

The Board of Education

Chinook School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the board of education authority to govern the school division and list the names of the members of the board of education as of August 31, 2014.

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

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members at August 31, 2014 are:

Subdivision 1	Shane Andrus
Subdivision 2	Larry Caswell
Subdivision 3	Tim J. Weinbender
Subdivision 4	H.B (Bernie) Ford
Subdivision 5	Rodney Fairbrother
Subdivision 6	Elaine Anderson
Subdivision 7	Shauna Wright
Subdivision 8	Cassandra Appलगren
Subdivision 8	Randy Beler (Board Chair)
Subdivision 8	Tim Ramage

A list of the remuneration paid to all board members in 2013-14 is provided in Appendix D.



*Back Row: Tim Ramage, Tim Weinbender, Shane Andrus, Rodney Fairbrother, H.B. (Bernie) Ford
Front Row: Elaine Anderson, Randy Beler, Shauna Wright, Larry Caswell, Cassandra Appलगren*

School Community Councils

The Board of Education has established a School Community Council (SCC) for 30 of the non-Hutterian schools in Chinook School Division.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2013-14 Chinook School Division conducted a new member and chairs orientation workshop and facilitated two Board-SCC Forums to provide opportunities for learning, consultation, engagement, and celebration of our SCC's support and assistance in our learning agenda.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2013-14, all 30 of the division's SCCs participated in the development of these Plans.

School Community Councils are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.

The advice provided by the SCCs to the Board of Education encompasses policies, programs, and educational service delivery; the advice they give to the school staff relates to the school's programs and Chinook learning priorities as well as student wellness.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

All SCCs in Chinook School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another. First Nations and new Canadians are also represented on SCCs in Maple Creek and Swift Current.

Our Students and Staff

Students

In 2013-14, 5931 students were enrolled with the Chinook School Division. In 2012-13, 6040 students were enrolled with Chinook School Division. This is a decrease of 109 students from last year. We project that our enrolment will continue to decrease over the next three years.

In 2013-14 Chinook School Division had 125 self-identified FNME students, which accounted for 2% of our total enrolment. The Division had 699 students identified as English as an Additional Language (EAL) students which accounted for 13 % of our total enrolment. This is an increase of 16 students from the 2012-13 school year.

Figure 1: Chinook School Division Enrolment

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	389	452	384
1	411	400	457
2	456	421	398
3	431	467	428
4	421	435	466
5	445	422	428
6	446	445	428
7	477	452	458
8	466	478	455
9	530	509	539
10	511	508	487
11	515	482	476
12	522	569	527
Total	6020	6040	5931

PreK	62	72	80
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30th of each year.

Source: Ministry of Education, 2014

Staff

Staff Profile - Encompassing an area of 42,720 square kilometres, Chinook is the second largest school division in Saskatchewan and employs 1111 full and part-time teachers and support staff. Results from a recent Employee Satisfaction and Engagement Survey indicated Chinook School Division is a good place to go to work, and with the common goal of “Learning For All” Chinook staff strive to meet the learning needs of every student. The Division employs the full-time equivalent of 955.73 people. Approximately half of these employees are teachers (43%), the other half (57%) represent a wide range of occupations. The School Division needs staff in the areas of educational assistants, office managers, information technology (IT), facility and maintenance, bus drivers, senior management, coordinators, accounting and finance, professional supports for learning and other support staff in order to provide a quality education for students of the Division.

Figure 2 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 2: School Division Staff – 2013-14

Job Category	FTEs
Classroom teachers	402
Principals, vice-principals	78.57
Other educational staff – e.g., superintendents, educational psychologists, educational assistants, school community coordinators, speech language pathologists	293.62
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	33.66
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	68.42
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	91.46
Senior management team – e.g. chief financial officer, director of education	5
Total Full-Time Equivalent (FTE) Staff	972.73

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2014.

Source: Chinook School Division

Senior Management Team

Liam Choo-Foo – Director of Education

Kyle McIntyre – Deputy Director of Education

Rod Quintin – Chief Financial Officer

Joanne Booth – Communications Coordinator

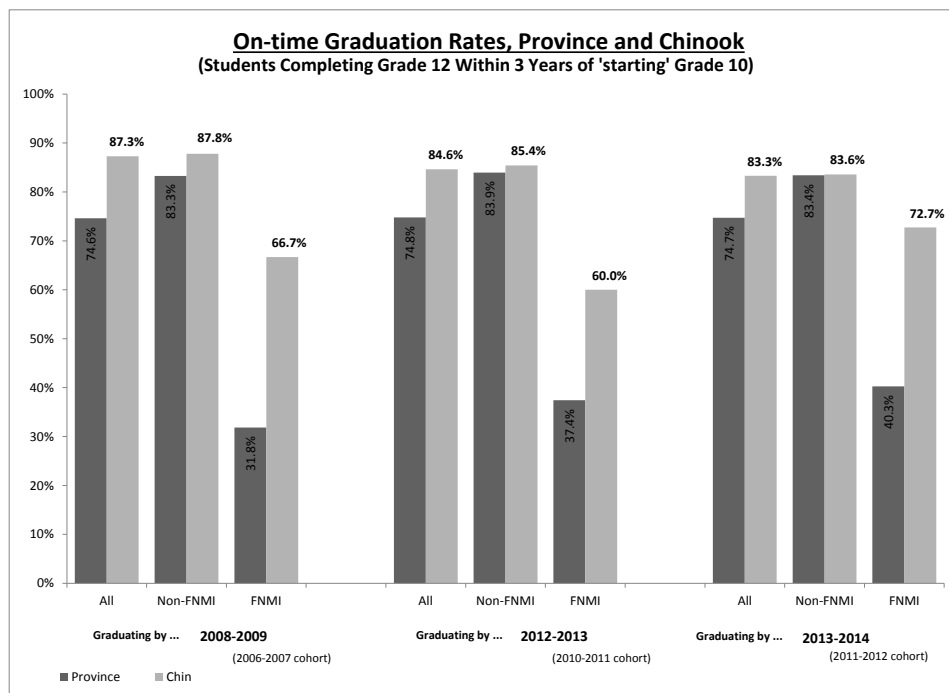
Jackie Wiebe – Executive Assistant/Office Manager

Indicators

Grade 12 Graduation

Three-Year Graduation Rates – In June 2014, 83.3% of all Chinook School Division students graduated within three years of entering Grade 10, and 72.7% of First Nations, Métis & Inuit/Inuk (FNMI) students graduated on time compared to 60% of FNMI students in the previous year. Please note that considerable fluctuations from year to year can occur due to the small subpopulation size of FNMI students in Chinook. Chinook’s FNMI graduation rate is well above the province, which is an achievement. In June 2014, Chinook’s graduation rate in each group of students was above provincial results. A comparison of the average total graduation rates shows Chinook is 8.6% above the provincial average.

Figure 3: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years



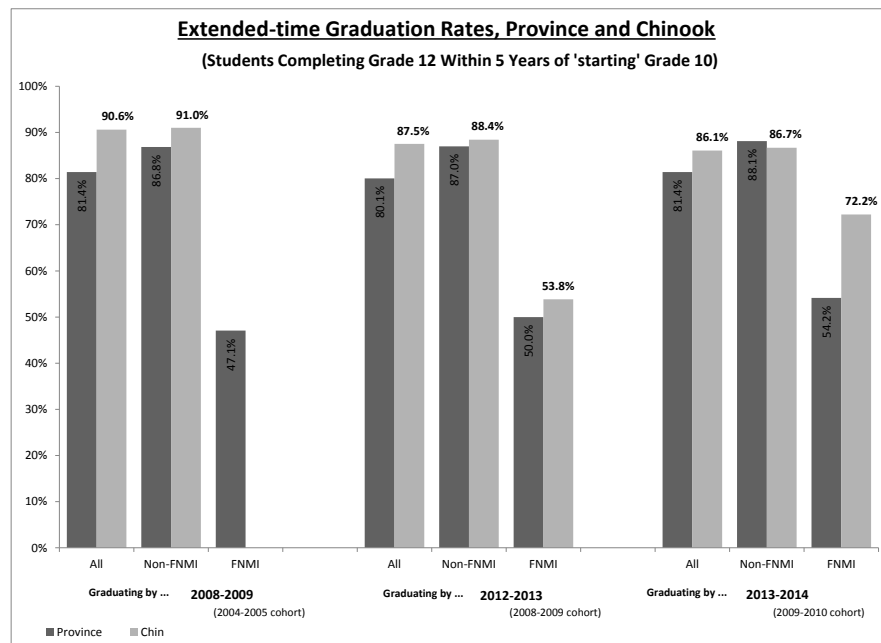
Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of ‘starting’ Grade 10. Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Five-Year Graduation Rates – Some students need more time to complete all the courses necessary to graduate, and so they continue in school longer than three years after beginning Grade 10. The graduation rate increases for all Chinook students when these extra years of schooling are considered. By June 2014, 86.1% of all Chinook students who had entered Grade 10 five years previously had graduated. However the self-identified FNMI students maintained a consistent graduation rate (72.2%), regardless of the extended time. Chinook’s five-year graduation rate shows fluctuations for the FNMI subpopulation due to small cohort sizes. See Figure 4.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years



Note:

Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of ‘starting’ Grade 10 (and include those who graduate on-time).

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Average Final Marks

In 2013-14, the average final marks for all Chinook students exceeded the provincial results in all subject areas by an average of 2.33%. This has been a trend for Chinook over the past few years. The average final marks for FNMI students in Chinook were slightly higher than the provincial results by an average of 0.4%. There are four areas that are non-reportable (nr) in the 2013-14 secondary level courses data, all of which are math (see note below).

Figure 5: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Chinook SD	Province	Chinook SD	Province	Chinook SD
English Language Arts A 10	72.0	75.1	74.9	75.4	60.2	66.5
English Language Arts B 10	71.7	73.2	74.6	73.5	59.5	57.7
Science 10	70.6	71.6	73.9	71.9	57.1	60.0
Math: Workplace and Apprenticeship 10	71.1	76.4	74.6	77.0	57.8	nr
Math: Foundations and Pre-calculus 10	70.7	71.3	72.9	71.6	58.5	nr
English Language Arts 20	73.0	74.6	74.9	75.1	63.3	58.7
Math: Workplace and Apprenticeship 20	66.9	70.9	69.6	71.7	59.5	nr
Math: Foundations 20	72.6	74.1	74.2	74.2	63.5	nr

Note:

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

Source: Ministry of Education, 2014

Grade 7 to 10 Transitions

There are several critical transition points as students move through the Prekindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important. Figure 6 below shows that while the great majority of Chinook students who begin Grade 7 are still in school three years later, the proportion of FNMI students still in school three years later is on pace with the proportion of all students. There could be various reasons for the success of the FNMI that will be explored, and one observation is that there are minimal transitions for these students between schools and the schools are small.

Figure 6: Student Transitions Between Grades 7 and 10

Grade 7 to 10 Transitions – Chinook SD

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
All students	476	455	437	87.8%	88.8%	90.6%	91.3%
Non-FNMI students	na	442	427	na	88.9%	90.6%	91.3%
FNMI students	18	13	10	94.4%	84.6%	90.0%	90.0%

Note:

Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

Categories where results are not available at this time are recorded as (na).

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

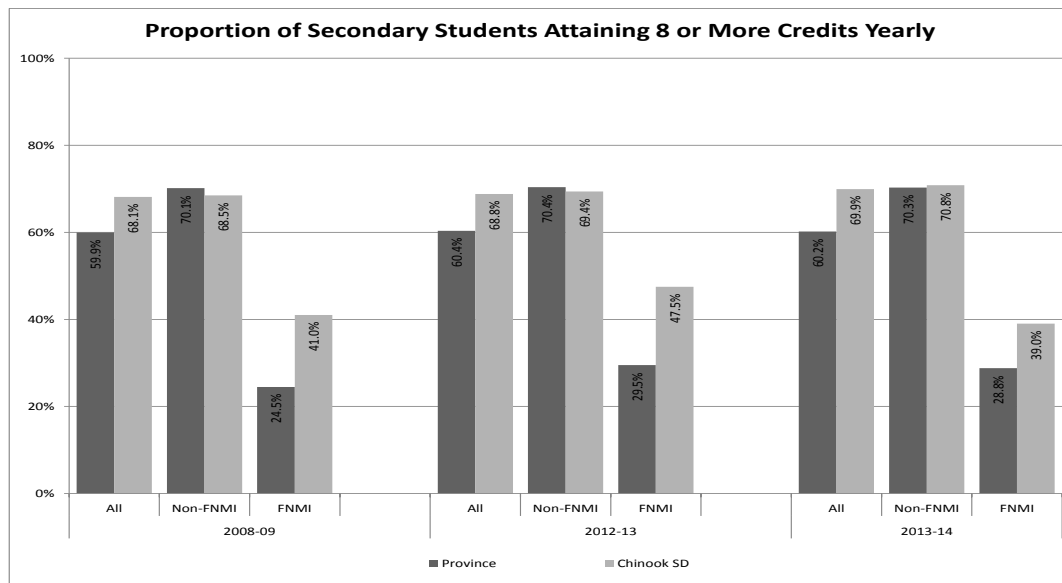
Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period after beginning Grade 10, students must accumulate at least eight credits per year. In recent years, the provincial results have been relatively stable at 60% of all students attaining 8 or more credits per year.

In 2013-14, a greater proportion of Chinook students, both overall and FNMI, are achieving 8 or more credits yearly when compared to the provincial results. Although Chinook's non-FNMI and self-identified FNMI students also earned slightly more credits than the provincial results, credit attainment by FNMI students is lower than other groups and decreased by 8.5% in 2013-14. This decrease is a change from previous years. It will be monitored to determine if it is an anomaly or a trend.

In comparison to the province, Chinook's 2013-14 results for credit attainment were averaged at 70% of students attaining 8 or more credits per year. Chinook students have continued to stay ahead of the provincial average. See Figure 7.

Figure 7: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



Note:

Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight of more credits yearly.

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

Facilities and Transportation

Facilities

Chinook School Division's facilities include:

- Thirty-three non-Hutterian schools located in twenty-two communities. See Appendix C for a list of schools. The average age of these schools is 43 years. The oldest school is 100 years old; with the newest opening in September 2014.
- The school division's head office is located in Swift Current. The central core of this building is 34 years old; an addition was added twenty two years ago then again 8 years ago. The head office building is adequate in size for present needs.
- One satellite office is located in Maple Creek, and is adequate in size for present needs.
- The division has three bus garages that are located in Shaunavon, Maple Creek and Swift Current. The bus garages are used for maintenance and repair of school division vehicles. Swift Current and Maple Creek garages are located within large fenced compounds where buses can be parked or stored; the Swift Current facility has a bus wash station. The Swift Current Bus garage is two years old and has all the latest in automated HVAC systems and fluid distribution systems.

Population shifts within the area and gradually declining student enrolment across the region as a whole mean that some schools are under-utilized. Seven schools in the division are operating at less than 60 per cent capacity.

Several schools in the Chinook School Division were modernized and/or renovated and one joint-use school was built during 2013-14. A list of these infrastructure projects appears in Appendix E of this annual report along with the cost of each.

The Chinook School Division pays careful attention to the maintenance of all schools in the Division. Minor repairs are done as needed and a painting schedule ensures that all schools are always fresh looking. All schools are cleaned every day and major cleaning such as washing of walls and shelving and refinishing of floors takes place during the summer.

Student Transportation

Much of Chinook School Division is rural, so a significant number of students are transported to school. Transportation is provided within the city of Swift Current as well.

Chinook School Division operates its own transportation service and owns a fleet of 214 buses of various sizes. In addition, the School Division has contracted transportation services in the Leader area and within the city of Swift Current.

Figure 8: Student Transportation

Transportation Statistics	
Students transported	3595
In-town students transported (included in above)	1294
Transportation routes	172
Number of buses owned	191
Kilometres travelled daily	27,327
Average age of bus (route only)	3.5 years
Capacity utilized on buses	73%
Average one-way ride time	NA*
Longest one-way ride time	85 min.
Number of school trips per year	740**
Kilometres per year travelled on school trips	194,508**
Cost per student per year	\$2801.00
Cost per kilometre travelled	\$1.82

Source: Chinook School Division

*Data Not Available.

**Kilometres and # of school trips are exclusive of parent travel provided and exclusive of chartered travel.

Financial Overview

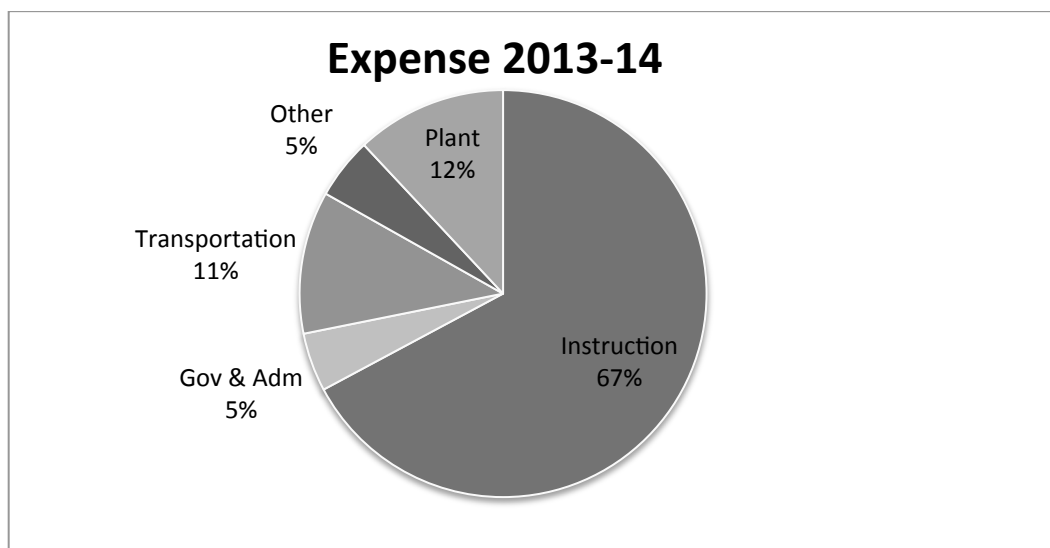
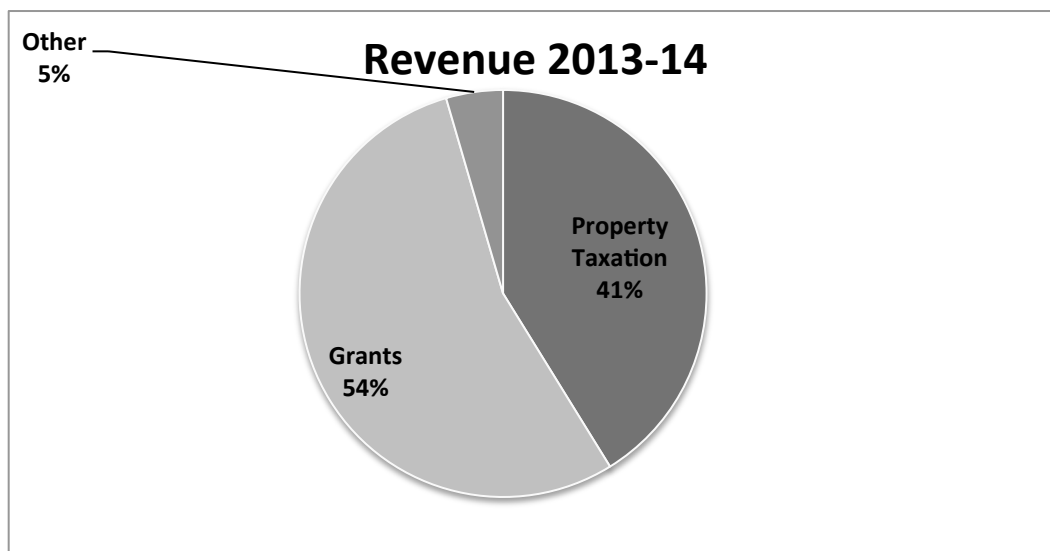
Revenue and Expenses

In 2013-14, as in previous years, Chinook School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep.

The largest single source of revenue was provincial grants, followed by property taxes.

Figure 9 below summarizes Chinook School Division's main categories of revenues and expenditures in 2013-14.

Figure 9: Summary of Revenue and Expenses – 2013-14



Budget to Actual Revenue, Expenditures and Variances

Figure 10: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014

	2014	2014	2013	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Property Taxation	40,961,213	40,080,413	39,676,940	(880,800)	-2%	
Grants	43,336,405	52,831,352	52,521,376	9,494,947	22%	1
Tuition and Related Fees	565,200	585,979	549,840	20,779	4%	
School Generated Funds	2,172,000	2,247,034	2,219,860	75,034	3%	
Complementary Services	363,770	483,566	479,061	119,796	33%	2
External Services	277,334	242,706	441,019	(34,628)	-12%	3
Other	669,000	835,307	895,397	166,307	25%	4
Total Revenues	88,344,922	97,306,357	96,783,493	8,961,435	10%	
EXPENSES						
Governance	478,988	479,592	467,386	604	0%	
Administration	3,386,874	3,644,283	3,240,596	257,409	8%	5
Instruction	59,258,752	59,524,922	57,689,167	266,170	0%	
Plant	11,438,163	10,605,703	10,275,204	(832,460)	-7%	6
Transportation	9,530,247	10,037,301	9,221,077	507,054	5%	7
Tuition and Related Fees	429,411	407,388	454,562	(22,023)	-5%	8
School Generated Funds	2,098,600	2,152,527	2,129,775	53,927	3%	
Complementary Services	387,343	464,336	458,139	76,993	20%	9
External Services	281,567	261,420	269,749	(20,147)	-7%	10
Other Expenses	494,556	1,023,689	391,050	529,133	107%	11
Total Expenses	87,784,501	88,601,161	84,596,705	816,660	1%	
Surplus (Deficit) for the Year	560,421	8,705,196	12,186,788			

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

Note	Explanation
1	Over budget due to Co-Ownership agreement funding for construction of the new school in the amount \$8.0 M funding not included in budget and additional operating grant of 1.0 M for property tax reconciliation at December 31, 2013.
2	Over budget due to Chinook International Program not included in budget and additional funding received for the Prairie Learning Centre
3	Under budget due to revenue recognition as a result of PSAB reporting for funding received only
4	Over budget due to increased interest income from positive cash flows and reported gains on sale of assets
5	Over budget due to salary adjustments and job reassignments
6	Under budget due to capitalization of PMR projects and decreased energy prices
7	Over budget due to increase in salary costs and increase in fuel and operating costs of buses.
8	Under budget due to decrease in number of students requiring additional needs
9	Over budget due to Chinook International Program not included in budget
10	Under budget due to decrease in travel and decrease in salary costs
11	Over budget due to new PSAB reporting requirements for contaminated sites

Appendix A: 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, 2014

Rod Quintin
Chief Financial Officer

Stark & Marsh Chartered Accountants, LLP
Auditor

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

Management's Responsibility for the Financial Statements


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

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

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

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

On behalf of the Chinook School Division No. 211:



Board Chair



Director of Education



Chief Financial Officer

November 24, 2014

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Chinook School Division No. 211, which comprise the statement of financial position as at August 31, 2014, the statement of operations and accumulated surplus from operations, the statement of changes in net financial assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Chinook School Division No. 211 as at August 31, 2014, and the results of its operations and accumulated surplus, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.


Chartered Accountants, LLP

Swift Current, Saskatchewan
November 24, 2014

Chinook School Division No. 211
Statement of Financial Position
as at August 31, 2014

	2014	2013
Financial Assets		
Cash and Cash Equivalents	3,896,634	15,924,722
Accounts Receivable (Note 8)	31,551,218	28,767,713
Portfolio Investments (Note 4)	82,390	240,021
Total Financial Assets	35,530,242	44,932,456
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	6,305,524	4,739,693
Long Term Debt (Note 10)	12,068,795	12,139,039
Liability for Employee Future Benefits (Note 6)	1,630,800	1,467,900
Deferred Revenue (Note 11)	2,658,792	3,381,762
Total Liabilities	22,663,911	21,728,394
Net Financial Assets	12,866,331	23,204,062
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	93,054,581	73,760,629
Inventory of Supplies for Consumption	302,891	247,664
Prepaid Expenses	325,402	631,654
Total Non-Financial Assets	93,682,874	74,639,947
Accumulated Surplus (Note 14)	106,549,205	97,844,009

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
REVENUES	(Note 15)		
Property Taxation	40,961,213	40,080,413	39,676,940
Grants	43,336,405	52,831,352	52,521,376
Tuition and Related Fees	565,200	585,979	549,840
School Generated Funds	2,172,000	2,247,034	2,219,860
Complementary Services (Note 12)	363,770	483,566	479,061
External Services (Note 13)	277,334	242,706	441,019
Other	669,000	835,307	895,397
Total Revenues (Schedule A)	88,344,922	97,306,357	96,783,493
EXPENSES			
Governance	478,988	479,592	467,386
Administration	3,386,874	3,644,283	3,240,596
Instruction	59,258,752	59,524,922	57,689,167
Plant	11,438,163	10,605,703	10,275,204
Transportation	9,530,247	10,037,301	9,221,077
Tuition and Related Fees	429,411	407,388	454,562
School Generated Funds	2,098,600	2,152,527	2,129,775
Complementary Services (Note 12)	387,343	464,336	458,139
External Services (Note 13)	281,567	261,420	269,749
Other Expenses	494,556	1,023,689	391,050
Total Expenses (Schedule B)	87,784,501	88,601,161	84,596,705
Operating Surplus for the Year	560,421	8,705,196	12,186,788
Accumulated Surplus from Operations, Beginning of Year	97,844,009	97,844,009	85,657,221
Accumulated Surplus from Operations, End of Year	98,404,430	106,549,205	97,844,009

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, 2014

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	23,204,062	23,204,062	20,317,992
Changes During the Year:			
Operating Surplus for the Year	560,421	8,705,196	12,186,788
Acquisition of Tangible Capital Assets (Schedule C)	(20,251,507)	(24,944,735)	(13,953,227)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	891,738	8,871
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	(199,262)	117,297
Amortization of Tangible Capital Assets (Schedule C)	4,436,354	4,958,307	4,459,758
Net Acquisition of Inventory of Supplies	-	(55,227)	97,449
Net Change in Other Non-Financial Assets	-	306,252	(30,866)
Change in Net Financial Assets	(15,254,732)	(10,337,731)	2,886,070
Net Financial Assets, End of Year	7,949,330	12,866,331	23,204,062

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, 2014

	2014	2013
OPERATING ACTIVITIES		
Operating Surplus for the Year	8,705,196	12,186,788
Add Non-Cash Items Included in Surplus (Schedule D)	4,759,045	4,577,055
Net Change in Non-Cash Operating Activities (Schedule E)	(1,526,719)	(3,399,848)
Cash Provided by Operating Activities	11,937,522	13,363,995
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(24,944,735)	(13,953,227)
Proceeds on Disposal of Tangible Capital Assets	891,738	8,871
Cash Used by Capital Activities	(24,052,997)	(13,944,356)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(2,225)	(3,587)
Proceeds on Disposal of Portfolio Investments	159,856	400
Cash Provided (Used) by Investing Activities	157,631	(3,187)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long Term Debt	1,112,330	10,493,849
Repayment of Long Term Debt	(1,182,574)	(1,084,603)
Cash Provided (Used) by Financing Activities	(70,244)	9,409,246
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(12,028,088)	8,825,698
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	15,924,722	7,099,024
CASH AND CASH EQUIVALENTS, END OF YEAR	3,896,634	15,924,722

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

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	40,961,213	38,015,395	38,787,372
Total Property Tax Revenue	40,961,213	38,015,395	38,787,372
Grants in Lieu of Taxes:			
Federal Government	-	618,579	538,427
Provincial Government	-	250,385	353,284
Railways	-	567,456	549,636
Other	-	311,924	127,087
Total Grants in Lieu of Taxes	-	1,748,344	1,568,434
Other Tax Revenues:			
House Trailer Fees	-	(291)	56,723
Total Other Tax Revenues	-	(291)	56,723
Additions to Levy:			
Penalties	-	124,047	113,663
Other	-	81,009	146,369
Total Additions to Levy	-	205,056	260,032
Deletions from Levy:			
Discounts	-	-	(570,419)
Cancellations	-	114,042	(401,170)
Other Deletions	-	(2,133)	(24,032)
Total Deletions from Levy	-	111,909	(995,621)
Total Property Taxation Revenue	40,961,213	40,080,413	39,676,940
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	40,276,616	41,333,475	41,463,455
Other Ministry Grants	-	12,224	22,675
Total Ministry Grants	40,276,616	41,345,699	41,486,130
Grants from Others	333,000	307,488	310,906
Total Operating Grants	40,609,616	41,653,187	41,797,036
Capital Grants			
Ministry of Education Capital Grants	2,726,789	11,178,165	10,724,340
Total Capital Grants	2,726,789	11,178,165	10,724,340
Total Grants	43,336,405	52,831,352	52,521,376

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	7,500	7,500	-
Federal Government and First Nations	557,700	579,479	549,840
Individuals and Other	-	(1,000)	-
Total Tuition Fees	565,200	585,979	549,840
Total Tuition and Related Fees Revenue	565,200	585,979	549,840
School Generated Funds Revenue			
Non-Curricular Fees:			
Commercial Sales - GST	-	1,809	6,728
Commercial Sales - Non-GST	429,000	476,243	432,274
Fundraising	640,000	701,000	684,683
Grants and Partnerships	72,000	199,518	144,993
Students Fees	455,000	213,211	397,540
Other	576,000	655,253	553,642
Total Non-Curricular Fees	2,172,000	2,247,034	2,219,860
Total School Generated Funds Revenue	2,172,000	2,247,034	2,219,860
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	330,270	330,276	352,241
Other Provincial Grants	-	5,000	-
Federal Grants	-	37,500	-
Other Grants	26,000	980	27,120
Total Operating Grants	356,270	373,756	379,361
Fees and Other Revenue			
Tuition and Related Fees	-	95,556	68,100
Other Revenue	7,500	14,254	31,600
Total Fees and Other Revenue	7,500	109,810	99,700
Total Complementary Services Revenue	363,770	483,566	479,061

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
External Services			
Operating Grants:			
Other Provincial Grants	56,283	56,454	79,287
Other Grants	221,051	176,135	221,409
Total Operating Grants	277,334	232,589	300,696
Fees and Other Revenue			
Other Revenue	-	10,117	140,323
Total Fees and Other Revenue	-	10,117	140,323
Total External Services Revenue	277,334	242,706	441,019
Other Revenue			
Miscellaneous Revenue	579,000	407,338	678,938
Sales & Rentals	-	1,580	226
Investments	90,000	227,127	216,233
Gain on Disposal of Capital Assets	-	199,262	-
Total Other Revenue	669,000	835,307	895,397
TOTAL REVENUE FOR THE YEAR	88,344,922	97,306,357	96,783,493

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Governance Expense			
Board Members Expense	193,362	218,359	178,738
Professional Development- Board Members	35,651	44,313	39,153
Advisory Committees	61,500	47,216	48,099
Professional Development - Advisory Committees	1,000	-	6,412
Elections	4,000	-	36,528
Other Governance Expenses	183,475	169,704	158,456
Total Governance Expense	478,988	479,592	467,386
Administration Expense			
Salaries	2,375,885	2,555,970	2,105,359
Benefits	256,128	259,984	193,979
Supplies & Services	152,917	111,380	207,367
Non-Capital Furniture & Equipment	37,723	42,295	22,732
Building Operating Expenses	93,800	87,283	177,909
Communications	99,621	97,123	92,560
Travel	105,413	105,522	106,217
Professional Development	62,075	50,108	54,160
Amortization of Tangible Capital Assets	203,312	334,618	280,313
Total Administration Expense	3,386,874	3,644,283	3,240,596
Instruction Expense			
Instructional (Teacher Contract) Salaries	38,766,416	39,487,162	38,531,379
Instructional (Teacher Contract) Benefits	1,928,100	2,005,638	1,878,148
Program Support (Non-Teacher Contract) Salaries	10,000,508	9,641,759	9,761,934
Program Support (Non-Teacher Contract) Benefits	1,819,770	1,807,370	1,765,991
Instructional Aids	2,227,449	1,993,995	1,884,856
Supplies & Services	766,919	629,197	638,436
Non-Capital Furniture & Equipment	972,845	1,298,018	545,343
Communications	191,181	195,079	188,958
Travel	804,584	760,178	698,188
Professional Development	577,145	407,223	504,052
Student Related Expense	291,382	299,352	274,170
Amortization of Tangible Capital Assets	912,453	999,951	1,017,712
Total Instruction Expense	59,258,752	59,524,922	57,689,167

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Plant Operation & Maintenance Expense			
Salaries	3,347,499	3,316,550	3,257,658
Benefits	602,115	600,527	564,656
Supplies & Services	8,630	197,034	528
Non-Capital Furniture & Equipment	30,100	57,242	59,431
Building Operating Expenses	5,213,322	3,885,294	4,131,878
Communications	23,870	13,981	11,899
Travel	163,600	169,551	164,455
Professional Development	19,380	10,902	10,443
Amortization of Tangible Capital Assets	2,029,647	2,354,622	2,074,256
Total Plant Operation & Maintenance Expense	11,438,163	10,605,703	10,275,204
Student Transportation Expense			
Salaries	3,191,973	3,635,127	3,340,271
Benefits	598,490	616,062	549,886
Supplies & Services	1,457,000	1,587,903	1,461,032
Non-Capital Furniture & Equipment	1,011,392	1,080,530	999,494
Building Operating Expenses	141,500	98,736	93,730
Communications	14,500	13,918	16,655
Travel	25,700	29,000	29,713
Professional Development	15,000	16,288	10,509
Contracted Transportation	1,794,750	1,694,008	1,643,989
Amortization of Tangible Capital Assets	1,279,942	1,265,729	1,075,798
Total Student Transportation Expense	9,530,247	10,037,301	9,221,077
Tuition and Related Fees Expense			
Tuition Fees	401,150	371,525	426,301
Transportation Fees	28,261	35,863	28,261
Total Tuition and Related Fees Expense	429,411	407,388	454,562
School Generated Funds Expense			
Supplies & Services	5,600	4,829	10,493
Cost of Sales	510,000	506,592	594,073
Non-Capital Furniture & Equipment	-	42,245	8,326
School Fund Expenses	1,572,000	1,596,154	1,506,819
Amortization of Tangible Capital Assets	11,000	2,707	10,064
Total School Generated Funds Expense	2,098,600	2,152,527	2,129,775

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Complementary Services Expense			
Administration Salaries & Benefits	6,357	-	-
Instructional (Teacher Contract) Salaries & Benefits	266,684	256,191	273,594
Program Support (Non-Teacher Contract) Salaries & Benefits	80,780	96,886	87,598
Transportation Salaries & Benefits	-	-	1,540
Instructional Aids	800	24,769	11,151
Supplies & Services	18,100	7,179	11,208
Non-Capital Furniture & Equipment	-	-	9,222
Building Operating Expenses	-	-	59
Communications	3,000	16,916	10,344
Travel	3,000	22,206	5,386
Professional Development (Non-Salary Costs)	8,622	1,711	3,030
Student Related Expenses	-	1,274	12,976
Contracted Transportation & Allowances	-	36,513	30,416
Amortization of Tangible Capital Assets	-	691	1,615
Total Complementary Services Expense	387,343	464,336	458,139
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	239,692	233,230	224,701
Plant Operation & Maintenance Salaries & Benefits	-	-	17,861
Instructional Aids	1,130	-	-
Supplies & Services	5,040	1,440	7,806
Non-Capital Furniture & Equipment	-	767	-
Communications	1,500	2,167	2,254
Travel	30,030	20,000	14,118
Professional Development (Non-Salary Costs)	3,000	3,816	3,009
Student Related Expenses	1,175	-	-
Total External Services Expense	281,567	261,420	269,749

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2014

	2014 Budget	2014 Actual	2013 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	12,400	3,074	1,824
Interest on Debentures			
School Facilities	6,367	-	167,902
Other	475,789	-	90,199
Interest on Other Capital Loans and Long Term Debt			
School Facilities	-	372,407	-
Other	-	71,779	-
Total Interest and Bank Charges	494,556	447,260	259,925
Contaminated Sites	-	620,000	-
Loss on Disposal of Tangible Capital Assets	-	-	117,297
Provision for Uncollectable Taxes	-	(43,571)	13,828
Total Other Expense	494,556	1,023,689	391,050
TOTAL EXPENSES FOR THE YEAR	87,784,501	88,601,161	84,596,705

Chinook School Division No. 211

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2014**

	Land		Building		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets Under		
	Land	Improvements	Buildings	Improvements	Short term	Buses	Vehicles	Equipment	Audio Equipment	Software	Construction	2014	2013
<i>Tangible Capital Assets - at Cost:</i>													
Opening Balance as of September 1	127,048	1,286,395	79,537,218	-	9,301,443	15,043,691	1,143,016	7,978,904	4,475,640	1,427,555	12,501,495	132,822,405	120,849,354
Additions/Purchases	1,188,962	1,322	-	-	-	974,564	58,512	1,265,570	671,087	17,457	20,767,261	24,944,735	13,953,227
Disposals	(85,010)	-	-	-	(314,918)	(1,484,855)	(40,122)	-	-	-	(447,268)	(2,372,173)	(1,980,176)
Transfers to (from)	-	720,090	23,767,660	740,711	-	-	-	-	-	-	(25,228,461)	-	-
Closing Balance as of August 31	1,231,000	2,007,807	103,304,878	740,711	8,986,525	14,533,400	1,161,406	9,244,474	5,146,727	1,445,012	7,593,027	155,394,967	132,822,405
<i>Tangible Capital Assets - Amortization:</i>													
Opening Balance as of September 1	N/A	896,073	35,984,556	-	2,460,986	8,765,124	891,895	5,563,251	3,320,000	1,179,891	-	59,061,776	56,456,026
Amortization of the Period	-	75,481	2,022,590	37,036	405,503	959,562	85,269	639,515	588,290	145,061	-	4,958,307	4,459,758
Disposals	-	-	-	-	(314,918)	(1,324,657)	(40,122)	-	-	-	-	(1,679,697)	(1,854,008)
Closing Balance as of August 31	N/A	971,554	38,007,146	37,036	2,551,571	8,400,029	937,042	6,202,766	3,908,290	1,324,952	N/A	62,340,386	59,061,776
Net Book Value:													
Opening Balance as of September 1	127,048	390,322	43,552,662	-	6,840,457	6,278,567	251,121	2,415,653	1,155,640	247,664	12,501,495	73,760,629	64,393,328
Closing Balance as of August 31	1,231,000	1,036,253	65,297,732	703,675	6,434,954	6,133,371	224,364	3,041,708	1,238,437	120,060	7,593,027	93,054,581	73,760,629
Change in Net Book Value	1,103,952	645,931	21,745,070	703,675	(405,503)	(145,196)	(26,757)	626,055	82,797	(127,604)	(4,908,468)	19,293,952	9,367,301
Disposals:													
Historical Cost	85,010	-	-	-	314,918	1,484,855	40,122	-	-	-	447,268	2,372,173	1,980,176
Accumulated Amortization	-	-	-	-	314,918	1,324,657	40,122	-	-	-	-	1,679,697	1,854,008
Net Cost	85,010	-	-	-	-	160,198	-	-	-	-	447,268	692,476	126,168
Price of Sale	(565)	-	293,237	-	457,154	38,327	11,172	8,000	-	-	84,413	891,738	8,871
Gain/loss on Disposal	(85,575)	-	293,237	-	457,154	(121,871)	11,172	8,000	-	-	(362,855)	199,262	(117,297)

Chinook School Division No. 211
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2014

	2014	2013
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	4,958,307	4,459,758
Net (Gain) Loss on Disposal of Tangible Capital Assets	(199,262)	117,297
Total Non-Cash Items Included in Surplus	4,759,045	4,577,055

Chinook School Division No. 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2014

	2014	2013
Net Change in Non-Cash Operating Activities:		
(Increase) in Accounts Receivable	(2,783,505)	(4,098,083)
(Decrease) in Provincial Grant Overpayment	-	(51,904)
Increase In Accounts Payable and Accrued Liabilities	1,565,831	987,916
Increase in Liability for Employee Future Benefits	162,900	116,500
(Decrease) in Deferred Revenue	(722,970)	(420,860)
Decrease (Increase) in Inventory of Supplies for Consumption	(55,227)	97,449
Decrease (Increase) in Prepaid Expenses	306,252	(30,866)
Total Net Change in Non-Cash Operating Activities	(1,526,719)	(3,399,848)

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

1. AUTHORITY AND PURPOSE

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

The school division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Adoption of New Public Sector Accounting (PSA) Standards

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of these new PSA standards is provided in Note 19 Accounting Changes.

b) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

c) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As trustee, the school division merely administers the terms and conditions embodied in the agreement and 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. Details of these funds are provided in Note 17.

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

d) Basis of Accounting

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

e) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$1,630,800 (2013 - \$1,467,900) because actual experience may differ significantly from actuarial estimations
- property taxation revenue of \$40,080,413 (2013 - \$39,676,940) because final tax assessments may differ from initial estimates
- uncollectible taxes of \$754,030 (2013 - \$797,601) because actual collectability may differ from valuation estimates
- accrued liabilities for contaminated sites \$620,000 (2013 - \$0) because actual remediation costs may differ from valuation estimates
- useful lives of capital assets and related amortization for buildings, vehicles and equipment because these assets may become obsolete prior to the end of their estimated useful lives
- prior years tangible capital asset historical costs and related amortization for buildings, vehicles and equipment because these assets may become obsolete prior to the end of their estimated useful lives

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

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

f) 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 a financial instrument. The financial assets and financial liabilities portray these rights and obligations in

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

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 assets and financial liabilities of the school division are measured at cost or amortized cost. Transaction costs are a component of cost for 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 revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date.

g) Financial Assets

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

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

Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

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

h) 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 include land, land improvements, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

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

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

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, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, software licenses and photocopier copy agreements.

i) Liabilities

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

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

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. Actuarial valuations are performed periodically.

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

j) Employee Pension Plans

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

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

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

k) 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. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property taxation:

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

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

iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

1) Statement of Remeasurement Gain and Losses

The school division has not presented a Statement of Remeasurement Gains and Losses because it does not have financial instruments that give rise to remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$23,000,000 that bears interest at RBC Royal Bank prime less 0.70%. This line of credit is authorized by a borrowing resolution by the board of education and is secured by operating and capital grants for the current year. This line of credit was approved by the Minister of Education on May 5, 2011. The balance drawn on the line of credit at August 31, 2014 was \$0 (August 31, 2013 - \$0).

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2014	2013
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 39,594	\$ 40,020
Debenture	-	159,430
Co-op and Credit Union Equity	42,796	40,571
Total portfolio investments reported at cost and amortized cost	\$ 82,390	\$ 240,021

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 233,155	\$ 246,437	\$ -	\$ -	\$ 478,988	\$ 479,592	\$ 467,386
Administration	2,815,954	493,711	-	334,618	3,386,874	3,644,283	3,240,596
Instruction	52,941,929	5,583,042	-	999,951	59,258,752	59,524,922	57,689,167
Plant	3,917,077	4,334,004	-	2,354,622	11,438,163	10,605,703	10,275,204
Transportation	4,251,189	4,520,383	-	1,265,729	9,530,247	10,037,301	9,221,077
Tuition and Related Fees	-	407,388	-	-	429,411	407,388	454,562
School Generated Funds	-	2,149,820	-	2,707	2,098,600	2,152,527	2,129,775
Complementary Services	353,077	110,568	-	691	387,343	464,336	458,139
External Services	233,230	28,190	-	-	281,567	261,420	269,749
Other	-	576,429	447,260	-	494,556	1,023,689	391,050
TOTAL	\$ 64,745,611	\$ 18,449,972	\$ 447,260	\$ 4,958,318	\$ 87,784,501	\$ 88,601,161	\$ 84,596,705

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, retiring allowance/gratuity, vacation, and severance. Significant assumptions include the anticipated long-term future experience of the plan. Demographic assumptions (those that predict future employee behavior) have been harmonized where possible with the pension plan that employees belong to. Assumptions regarding the buildup and usage of certain benefits have been developed based on the experience of employees. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell, a firm of consulting actuaries, performed an actuarial valuation as at August 31, 2013 and extrapolated it to August 31 2014.

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

Details of the employee future benefits are as follows:

	2014	2013
Actuarial valuation date	31-Aug-14	31-Aug-13
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25	3.25
Discount rate (percentage)	2.80	3.50
Inflation rate (percentage)	2.25	2.25
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2014	2013
Accrued Benefit Obligation - beginning of year	\$ 1,497,400	\$ 1,535,400
Current period benefit cost	166,300	179,200
Interest cost	57,100	44,700
Benefit payments	(64,300)	(121,200)
Actuarial losses (gains)	130,600	(140,700)
Accrued Benefit Obligation - end of year	1,787,100	1,497,400
Unamortized Net Actuarial Losses	(156,300)	(29,500)
Liability for Employee Future Benefits	\$ 1,630,800	\$ 1,467,900

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 166,300	\$ 179,200
Amortization of net actuarial loss	3,800	13,800
Benefit cost	170,100	193,000
Interest cost on unfunded employee future benefits obligation	57,100	44,700
Total Employee Future Benefits Expense	\$ 227,200	\$ 237,700

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

- i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	587	31	618	612
Member contribution rate (percentage of salary)	7.8%/10.0%	6.05%/7.85%	6.05%/10.0%	6.05%/10.0%
Member contributions for the year	\$ 3,183,324	\$ 75,118	\$ 3,258,442	\$ 3,221,021

ii) **Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

Details of the MEPP are as follows:

	2014	2013
Number of active School Division members	700	720
Member contribution rate (percentage of salary)	8.15%	8.15%/7.4%
School Division contribution rate (percentage of salary)	8.15%	8.15%/7.4%
Member contributions for the year	\$ 1,382,119	\$ 1,306,979
School Division contributions for the year	\$ 1,381,480	\$ 1,306,979
Actuarial valuation date	31-Dec-13	12/31/2012 (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan (Deficit) Surplus (in thousands)	\$ 186,314	\$ 140,648

8. ACCOUNTS RECEIVABLE

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

	2014			2013		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 28,342,948	\$ 754,030	\$ 27,588,918	\$ 27,532,528	\$ 797,601	\$ 26,734,927
Capital Grant Receivable	2,696,215	-	2,696,215	1,499,365	-	1,499,365
Operating Grant Receivable	598,083	-	598,083	-	-	-
Receivable from First Nations	232,173	-	232,173	164,724	-	164,724
GST Receivable	357,847	-	357,847	245,069	-	245,069
Accrued Interest	559	-	559	8,771	-	8,771
Other	77,423	-	77,423	114,857	-	114,857
Total Accounts Receivable	\$ 32,305,248	\$ 754,030	\$ 31,551,218	\$ 29,565,314	\$ 797,601	\$ 28,767,713

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued Salaries and Benefits	\$ 1,463,061	\$ 876,347
Supplier Payments	2,728,610	3,035,878
Liability for Contaminated Sites	620,000	-
Other :		
Capital Holdbacks	1,493,853	827,468
Total Accounts Payable and Accrued Liabilities	\$ 6,305,524	\$ 4,739,693

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2014	2013
Capital Loans:		
BMO fixed rate (4.95%) maturing April 2017. Annual blended payments of \$454,673.	\$ 1,202,706	\$ 1,585,307
BMO accrued interest to August 31	\$ 26,201	\$ 26,493
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379	\$ 9,038,835	\$ 9,373,264
TD Bank accrued interest to August 31	\$ 15,071	\$ 15,629
TD Bank fixed rate (2.84%), unsecured, maturing December 2017. Monthly blended payments of \$18,061	\$ 688,473	\$ 882,645
TD Bank accrued interest to August 31	\$ 911	\$ 1,168
Scotiabank fixed rate (4.25%) maturing August 2014. Monthly principle payments of \$22,916 plus interest.	\$ -	\$ 254,534
Innovation CU fixed rate (2.98%), secured by general security agreement and assignment of book debts, maturing March 2019. Monthly blended	\$ 1,095,167	\$ -
Innovation CU accrued interest to August 31	\$ 1,431	\$ -
Total Long Term Debt	\$ 12,068,795	\$ 12,139,039

Principal repayments over the next 5 years are estimated as follows:

	Capital Loans		Total	
2015	\$	1,023,719	\$	1,023,719
2016		1,016,240		1,016,240
2017		1,012,635		1,012,635
2018		492,401		492,401
2019		433,206		433,206
Thereafter		8,090,594		8,090,594
Total	\$	12,068,795	\$	12,068,795

Principal and interest payments on the long-term debt are as follows

	Capital Loans		2014	2013
Principal	\$ 1,182,574	\$ 1,182,574	\$ 1,084,603	
Interest	444,206	444,206	258,101	
Total	\$ 1,626,780	\$ 1,626,780	\$ 1,342,704	

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
Capital projects:				
Federal capital tuition	\$ 29,072	\$ 15,593	\$ -	\$ 44,665
Proceeds from sale of school buildings	293,876	-	293,238	638
Other deferred capital project revenue	950	-	-	950
Total capital projects deferred revenue	323,898	15,593	293,238	46,253
Other deferred revenue:				
Property Taxation	3,010,906	-	436,135	2,574,771
Chinook International Program	20,000	-	-	20,000
CAMPS - Fundraising	25,148	922	10,391	15,679
English as Additional Language Grant	1,590	480	-	2,070
Rentals	220	20	221	19
Total other deferred revenue	3,057,864	1,422	446,747	2,612,539
Total Deferred Revenue	\$ 3,381,762	\$ 17,015	\$ 739,985	\$ 2,658,792

12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Prairie Learning Centre	Chinook International Program	Reading Hoshin	2014	2013
Revenue:						
Operating Grants	\$ 330,276	\$ -	\$ -	\$ -	\$ 330,276	\$ 352,241
Fees and Other Revenue		48,340	95,556	9,394	153,290	126,820
Total Revenue	330,276	48,340	95,556	9,394	483,566	479,061
Expenses:						
Salaries & Benefits	288,773	64,304	-	-	353,077	362,732
Instructional Aids	376	23,010	1,382	-	24,768	11,151
Supplies and Services	-	743	1,357	-	2,100	11,208
Non-Capital Equipment	-	-	-	-	-	9,222
Building Operating Expenses	-	-	-	-	-	59
Communications	-	2,855	14,060	-	16,915	10,344
Travel	2,364	8,041	2,408	9,394	22,207	5,386
Professional Development (Non-Salary)	1,326	386	-	-	1,712	3,030
Student Related Expenses	-	-	37,787	-	37,787	41,404
Contacted Transportation & Allowances	-	5,079	-	-	5,079	1,988
Amortization of Tangible Capital Assets	345	346	-	-	691	1,615
Total Expenses	293,184	104,763	56,995	9,394	464,336	458,139
(Deficiency) Excess of Revenue over Expenses	\$ 37,092	\$ (56,423)	\$ 38,561	\$ (0)	\$ 19,230	\$ 20,922

Pre-Kindergarten Programs provide opportunity for vulnerable 3 and 4 year old children to participate in developmental programming within a school setting prior to the traditional kindergarten time frame. Chinook currently operates pre-kindergarten programs in the community of Swift Current, Shaunavon, and Maple Creek.

Other Programs include the Chinook International Program (CIP), Prairie Learning Centre and Reading Hoshin.

CIP provides opportunity for international students to access an educational experience in a Chinook school on a tuition fee basis. Students are recruited by the CIP coordinator through recruiting fairs and recruiting agents.

The Prairie Learning Centre represents the first provincial or federal effort to develop learning opportunities for students through a formal partnership with a school division and a National Park of Canada. The Prairie Learning Centre now represents a partnership between Grasslands National Park and the Chinook School Division. In April 2008, a full-time Program Manager/Outdoor Educator was hired to continue reaching out to students in the Chinook School Division and allowing youth to make connections to the native prairie of Grasslands National Park.

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Notes to the Financial Statements
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The Reading Hoshin is a portion of the Ministry’s strategic plan to develop an Education System Plan. The purpose of this Hoshin is to increase the number of students who can read at a grade level by the end of grade 3.

13. EXTERNAL SERVICES

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

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2014 and 2013:

Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	Regional Intersectoral Committee	Cognitive Disability Strategy	Cafeteria	2014	2013
Revenue:						
Operating Grants	\$ 76,135	\$ 100,000	\$ 56,454	\$ -	\$ 232,589	\$ 300,696
Fees and Other Revenue	-	-	-	10,117	10,117	140,323
Total Revenue	76,135	100,000	56,454	10,117	242,706	441,019
Expenses:						
Salaries & Benefits	102,363	92,937	37,929	-	233,229	242,562
Supplies and Services	469	-	970	767	2,207	7,806
Communications	2,167	-	-	-	2,167	2,254
Travel	12,912	5,231	1,857	-	20,000	14,118
Professional Development	776	369	2,672	-	3,816	3,009
Total Expenses	118,687	98,537	43,428	767	261,420	269,749
(Deficiency) Excess of Revenue over Expenses	\$ (42,552)	\$ 1,463	\$ 13,026	\$ 9,349	\$ (18,714)	\$ 171,270

The Cafeteria within the Swift Current Comprehensive High School is leased to an independent operator with the intent to provide food services to the students and staff of the school. Chinook provides the venue and equipment with the rental/lease payment based on the volume of sales.

Other programs include Family Advocacy Workers (FAW), Regional Intersectoral Committee (RIC), and Cognitive Disability Strategy.

The FAW program develops multisectoral partnerships which address issues encountered by vulnerable Saskatchewan Youth. This program employs two youth works – one located in Maple Creek and one in Swift Current.

The Regional Intersectoral Committee employs a coordinator who plays a pivotal role in advancing an integrated human services agenda by building partnerships among

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

government, non-government organizations, local interagency committees and community groups.

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

14. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes (school generated funds, school based budget, future capital projects, professional development, board election and other programs). These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus from operations are as follows:

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 73,760,629	\$ 26,624,432	\$ (7,330,480)	\$ 93,054,581
Less: Debt owing on Tangible Capital Assets	12,139,039	1,112,330	(1,182,574)	12,068,795
	61,621,590	25,512,102	(6,147,906)	80,985,786
PMR maintenance project allocations (1)	575,034	872,138	(479,174)	967,998
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	1,417,801	2,131,454	(2,963,282)	585,973
	1,417,801	2,131,454	(2,963,282)	585,973
Other:				
School generated funds	946,025	97,214	-	1,043,239
Professional Development	872,902	-	(108,397)	764,505
School budget carryovers	74,803	130,065	-	204,868
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	-	-	24,000
Additional Programs:				
EAL Assessment & Project Fund	22,675	-	(12,675)	10,000
Driver Training Program	22,821	-	(18,217)	4,604
Pre K Program	6,439	-	(6,439)	0
Prairie Learning Center	39,245	7,880	-	47,125
Cognitive Disability Strategy	28,060	13,026	-	41,086
Family Advocacy Project	92,954	-	(42,554)	50,400
Regional Intersectoral Committees	53,379	1,463	-	54,842
	2,185,024	249,648	(188,282)	2,246,390
Unrestricted Surplus	32,044,560		(10,281,502)	21,763,058
Total Accumulated Surplus from Operations	\$ 97,844,009	\$ 28,765,342	\$ 20,060,146	\$ 106,549,205

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows:
School Generated funds – Public funds that have been generated at the schools and used to enhance the development of education programs and to support school initiatives and activities.

Professional Development – As per the current LINC agreement, 1.5% of teacher salaries excluding allowances are budgeted for professional development each year. Any unused funds are reflected as restricted surplus.

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School Budget carryovers – reflects that balance of yearly budget carryover from allocated budget for decentralized expenditures

Frontier Playground – reflects funds that have been generated for the a new playground for Frontier School

Board Election – reflects funds that are restricted for future board election expenditures

Additional Programs – reflects funds that have been generated for the particular program. Unspent funds at the end of the fiscal year are designated for those programs.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 24, 2013 and the Minister of Education on August 23, 2013.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-Government organizations by virtue of its economic interest in these organizations.

(a) Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014

	2014	2013
Revenues:		
Ministry of Education	\$ 53,197,471	\$ 53,184,726
Workers' Compensation Board (Saskatchewan)	19,334	32,666
Ministry of Social Services	56,454	79,287
Sask Energy	5,000	-
Saskatchewan Government Insurance	256,420	281,115
	\$ 53,534,679	\$ 53,577,794
Expenses:		
Cypress Health Region	\$ -	\$ 2,580
Great Plains College	232,347	276,081
Information Services Corporation	1,533	312
Saskatchewan School Divisions	93,102	92,118
SaskEnergy Incorporated	616,122	488,580
Workers' Compensation Board (Saskatchewan)	189,571	152,778
Saskatchewan Power Corporation	579,261	544,742
Saskatchewan Queen's Printer	-	69
Saskatchewan Telecommunications Holding Corporation	235,304	194,412
Saskatchewan Government Insurance	160,930	137,763
	\$ 2,108,172	\$ 1,886,855
Accounts Receivable:		
Saskatchewan School Divisions	\$ 2,917	\$ 4,000
Ministry of Education	3,294,298	1,524,365
	\$ 3,297,215	\$ 1,528,364
Prepaid Expenses:		
Saskatchewan Workers Compensation Board	\$ 56,445	\$ 49,717
	\$ 56,445	\$ 49,717
Accounts Payable and Accrued Liabilities:		
SaskEnergy Incorporated	\$ 10,522	\$ 22,408
Saskatchewan Power Corporation	38,366	34,342
Saskatchewan Telecommunications Holding Corporation	14,647	14,163
	\$ 63,535	\$ 70,913

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

On March 26, 2013 a Co-Ownership agreement was signed with the Ministry of Education to develop and construct a jointly owned school. At August 31, 2014, total costs incurred to date on this project were \$23,767,660. During the year payments of \$7,064,813 (\$6,741,549 – 2013) were received from the Ministry and reported as capital grant income. All transactions associated with this project have been reported on normal trade terms.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

17. TRUSTS

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

Information about these trusts is as follows:

	Scholarships		Deferred Salary Plan		Total 2014	Total 2013
	2014	2013	2014	2013		
Cash and short-term investments	\$ 299,312	\$ 305,768	\$ -	\$ -	\$ 299,312	\$ 305,768
Total Assets	\$ 299,312	\$ 305,768	\$ -	\$ -	\$ 299,312	\$ 305,768
Revenues						
Contributions and donations	\$ -	\$ -	\$ -	\$ 12,698	\$ -	\$ 12,698
Interest on investments	12,128	8,118	-	447	\$ 12,128	8,565
	<u>12,128</u>	<u>8,118</u>	<u>-</u>	<u>13,145</u>	<u>12,128</u>	<u>21,263</u>
Expenses						
Recipient and DSLP Payouts	17,867	15,489	-	62,002	\$ 17,867	77,491
	<u>17,867</u>	<u>15,489</u>	<u>-</u>	<u>62,002</u>	<u>17,867</u>	<u>77,491</u>
(Deficit) of Revenue over Expenses	(5,739)	(7,371)	-	(48,857)	(5,739)	(56,228)
Trust Fund Balance, Beginning of Year	305,768	313,139	-	48,857	305,768	361,996
Trust Fund Balance, End of Year	\$ 300,029	\$ 305,768	\$ -	\$ -	\$ 300,029	\$ 305,768

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

- construction contract for Fairview School for \$770,784 over 1 year
- construction contract for Leader Composite High School in the amount of \$398,333 over 1 year
- operating and capital lease obligations, as follows:

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

	Operating Leases		
	School Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2015	\$ 144,502	\$ 276,905	\$ 421,407
2016	6,000	276,905	282,905
2017	6,000	-	6,000
2018	6,000	-	6,000
2019	6,000	-	6,000
	\$ 168,502	\$ 553,810	\$ 722,312
Total Lease Obligations	\$ 168,502	\$ 553,810	\$ 722,312

19. ACCOUNTING CHANGES

The school division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2014:

PS3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
 - directly responsible; or
 - accepts responsibility
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

This change has been applied prospectively as the effect of the new accounting policy is not reasonably determinable for the cumulative effect of the change or for individual prior periods. Consequently, prior year comparatives have not been restated to reflect this new accounting policy and comparisons between the current and prior fiscal years may not be meaningful.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

be obligated to incur such costs. The liability estimate includes costs that are directly attributable to the remediation activities, and reflects the costs required to bring the site up to the current environmental standard for its use prior to contamination. The liability is recorded net of any expected recoveries. The impact to the school division's 2014 financial statements resulting from the adoption of the new PS3260 standard is as follows:

The school division recognized an estimated liability of \$620,000 for remediation of Sidney Street School and Herbert Bus Garage 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.

20. COMPARATIVE INFORMATION

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

21. 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 an impairment in collectability.

The aging of other accounts receivable at August 31, 2014 and August 31, 2013 was:

	August 31, 2014	August 31, 2013
	Accounts Receivable	Accounts Receivable
Current	\$ 23,525	\$ 84,652
Over 90 days	54,457	30,205
Total	\$ 77,982	\$ 114,857

**Chinook School Division No. 211
Notes to the Financial Statements
As at August 31, 2014**

ii) Liquidity Risk

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

	August 31, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,305,524	\$ -	\$ -	\$ -
Long term debt	289,073	734,646	2,954,482	8,090,594
Total	\$ 6,594,597	\$ 734,646	\$ 2,954,482	\$ 8,090,594

Long term debt repayments of \$9,727,308 included in the above amounts are repayments on unsecured debt.

iii) Market Risk

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

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$23,000,000 with interest payable monthly at a rate of prime less 0.70%. 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, 2014.

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

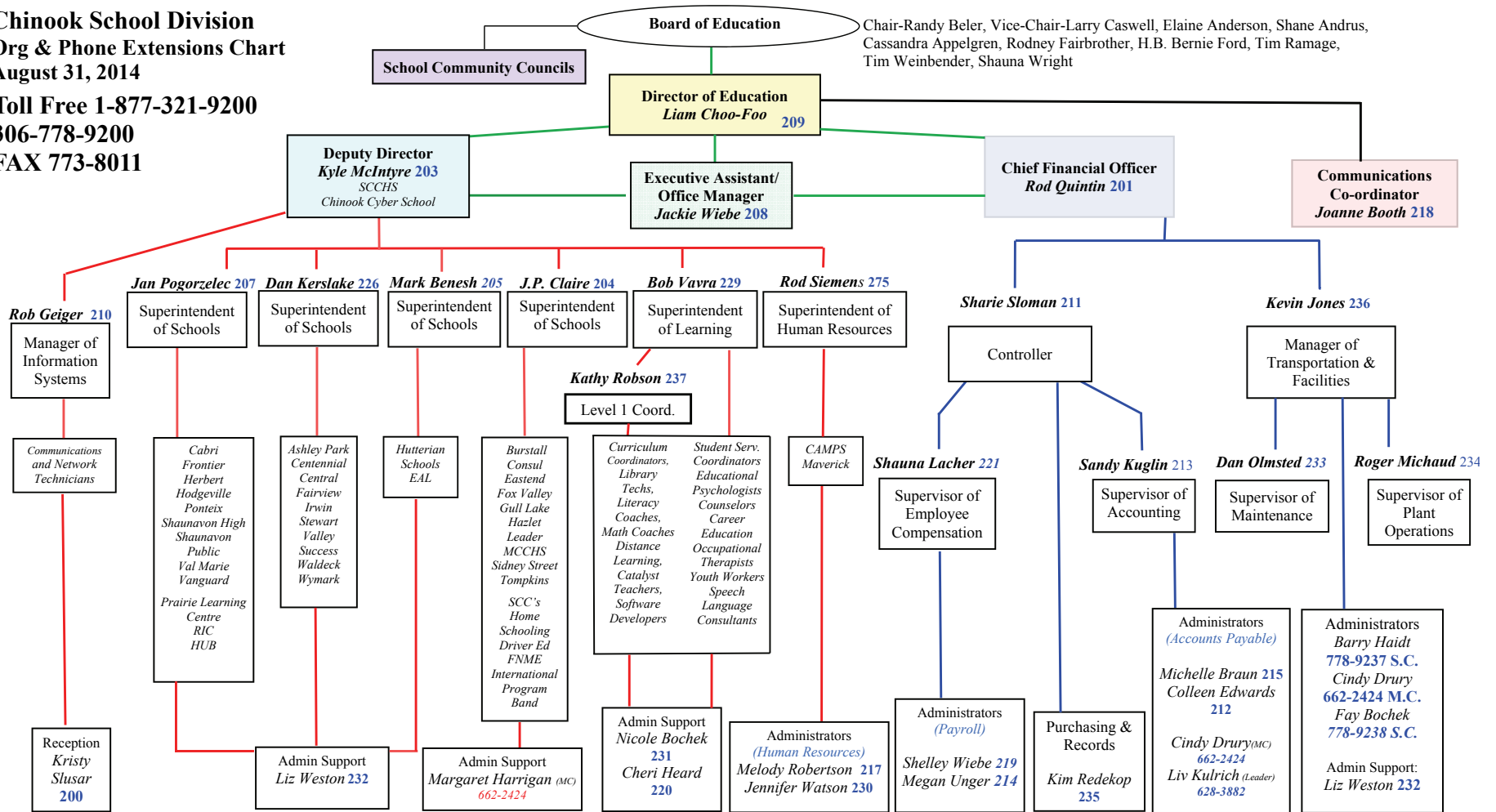
Foreign Currency Risk:

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, this risk is minimal as the school division does not make a significant amount of purchases denominated on a foreign currency. The school division did not have any financial instruments denominated in foreign currency outstanding at August 31, 2014 or August 31, 2013.

Appendix B: Organizational Chart, August 31, 2014

Chinook School Division

**Chinook School Division
Org & Phone Extensions Chart
August 31, 2014**
Toll Free 1-877-321-9200
306-778-9200
FAX 773-8011



STRC 264: Jackie Cameron 265, Lisa Dixon 266, Darcy Richards 268, Amy Johnston 267

HR FAX 773-5249

Payroll FAX 773-0591

Swift Current Bus Garage,
778-9238

District Service Centre:
Maple Creek 662-2424

Appendix C: School List

There are 62 schools in Chinook School Division located in 30 communities:

	Grades	Location
Abbey Hutterite School	K - 8	Abbey
Ashley Park School	K – 5	Swift Current
Bone Creek Hutterite School	K – 9	Gull Lake
Box Elder Hutterite School	K – 10	Maple Creek
Burstall School	K – 8	Burstall
Butte Hutterite School	K - 9	Bracken
Cabri School	K - 12	Cabri
Capeland Hutterite School	K - 9	Main Centre
Carmichael Hutterite School	K - 10	Gull Lake
Central School	Pre K - 5	Swift Current
CAMPS	6 - 12	Swift Current
Chinook Cyber School	10 - 12	Swift Current
Consul School	K - 12	Consul
Creston Bench Hutterian School	K – 10	Shaunavon
Cypress Hutterite School	K – 10	Maple Creek
Downie Lake Hutterite School	K – 10	Maple Creek
Earview Hutterian School	K – 11	Gull Lake
East Fairwell Hutterian School	K – 12	Eastend
Eastend School	K – 12	Eastend
Estuary Hutterite School	K – 10	Leader
Fairview Middle Years School	6 – 8	Swift Current
Fox Valley School	K – 12	Fox Valley
Friesen Hutterite School	K – 10	Waldeck
Frontier School	K – 12	Frontier
Garden Plane Colony School	K – 10	Frontier
Grassy Hill Hutterite School	K – 9	Tompkins
Gull Lake School	K – 12	Gull Lake
Haven Hutterite School	K – 9	Leader
Hazlet School	K – 12	Hazlet
Herbert School	K – 12	Herbert
Hodgeville School	K – 12	Hodgeville
Hulbert Hutterite School	K - 10	Pontiex
Leader Composite School	K - 12	Leader

Maple Creek Composite School	6 - 12	Maple Creek
Maverick School	10 - 12	Swift Current
McMahon Colony School	K – 8	McMahon
Norfolk Hutterite School	K – 10	Hodgeville
O.M. Irwin Middle School	6 - 8	Swift Current
Oman School	Pre K - 5	Swift Current
Pelletier Hill Hutterite School	K – 10	Admiral
Pennant Colony School	K – 10	Pennant
Ponteix School	K – 12	Ponteix
Ruskin Hutterian School	K – 9	Swift Current
Sand Lake Hutterite Elementary	K – 10	Val Marie
Shaunavon High School	8 – 12	Shaunavon
Shaunavon Public School	Pre K - 7	Shaunavon
Sidney Street School	Pre K - 5	Maple Creek
Southland Hutterite School	K - 8	Herbert
Spring Creek Hutterite School	K – 12	Maple Creek
Spring Lake Hutterite School	K – 10	Neville
Stewart Valley School	K – 8	Stewart Valley
Success School	K – 9	Success
Swift Current Comprehensive High School	9 – 12	Swift Current
Tompkins Hutterite School	K - 2	Tompkins
Tompkins School	K – 5	Tompkins
Val Marie School	K – 12	Val Marie
Vanguard Community School	K – 12	Vanguard
Waldeck Elementary and Junior High School	K – 9	Waldeck
Webb Hutterite School	K – 10	Webb
Wheatland Hutterite School	K – 9	Abbey
Wymark Hutterite School	K – 9	Wymark
Wymark School	K - 9	Wymark

Appendix D: Payee List

Chinook School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, business and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development**	Total
Anderson, Elaine	8,599	1,082	7,608	1,841	19,131
Andrus, Shane	14,335	1,601	15,236	4,491	35,662
Appelgren, Cassandra	8,012	586	123	-	8,720
Belser, Randy (Chair)*	27,882	4,707	4,386	7,663	44,638
Caswell, Larry (Vice-Chair)	14,222	955	7,367	6,624	29,168
Fairbrother, Rodney	8,917	808	8,465	2,729	20,919
Ford, Bernie	14,449	788	7,616	-	22,853
Ramage, Tim	17,388	2,251	4,111	7,172	30,922
Weinbender, Tim	12,308	866	5,416	4,271	22,861
Wright, Shauna	10,159	837	7,282	9,522	27,799
TOTALS	136,270	14,480	67,610	44,313	262,672

* Board Chair

**Professional development includes education, training and conferences.

Personal Services

Adams, Catherine L	81,430	Baxter, Shawn Vivian	58,639
Allemand, Connie Jean	99,086	Beauchamp, Anne F	68,699
Alphonse, Vicky M	87,571	Beauchamp, Norma Jean	79,706
Amon, Marlene	105,840	Behrman, Lindsey Erin	52,278
Anaka, Todd M	92,069	Bell, Brad D	81,178
Anderson, Lynn	79,706	Benallack, Carson	87,578
Andrew, Jacqueline Mary	64,507	Bender, Lisa R	84,743
Andrie, Daniel J	63,859	Benesh, Mark	147,024
Andrzejewski, Sherri Lee	80,002	Benjamin, Amanda C	57,244
Arntsen, Melanie K	70,731	Benjamin, Eric A	58,922
Atkinson, Heather Ann	54,507	Benjamin, Laurie A	80,490
Ayrey, Patricia Mae	88,184	Benjamin, Marc A	85,978
Bailey, Darla J	79,706	Bennett, Laurinda L	62,422
Bailey, Drew F	65,799	Benz, Courtney E	70,240
Bailey, Ron William	71,236	Bertram, Joanne G	80,889
Balfour, Gail M	101,073	Bertram, Marlene J	61,942
Barber Wall, Stephanie M	79,706	Bevan, Lewis	84,699
Barker, Conor W	77,151	Biem, Curtis	91,420
Barsness, Angela Susan	79,706	Biem, Racquel K	88,360
		Binner, Lindsey	76,516
		Bitschy, Alicia	67,476

Blackmer, Kim	84,355	Claire, Jatinderpal	162,899
Blanke, Allen H	60,312	Claire, Loretta M	79,759
Blanke, Shantel D	66,555	Clement, Angela	95,749
Bochek, Fay M	55,322	Clifton, Laird	66,319
Bonneau, Monique J	80,142	Clothier, Carmen A	91,449
Boorah, Angela K	85,639	Cloutier, Louise I	80,229
Boorman, Crystal	59,060	Cloutier, Sari	75,834
Booth, Joanne	69,748	Cocks, Stella V	75,723
Borkovic, Kristina L.	61,712	Connor, Heidi D	55,177
Bosch, Crystal E	79,706	Cooper, Alisa M	65,803
Boss, Stephen W	105,411	Cooper, Jeff N	66,318
Boutilier, Suzanne	61,839	Cornelson, Laura	79,706
Boutin, Anesia	79,967	Corrigal, Marie-Anne	73,662
Boutin, Neal	84,069	Coupe, Jamee	81,771
Braun, Bryan	111,011	Crozier, Barb	80,473
Braun, Kara A	61,313	Cummins, Leila	150,274
Braun, Maureen	94,942	Currie-Graves, Ashley L	66,038
Brautigam, Brenda Lee	81,449	Currie, Carla D	66,498
Breadner, Laurine M	86,342	Dahl, Richard	79,706
Broderick, Christine	78,335	Daniel, Jeshurun S	70,698
Brooks, Sonia	90,610	Darby, Kurri R	55,720
Brown, Marya L	58,986	Dash, Daunean	66,179
Budd, Shelby	94,809	De Lottinville, Kelly	83,160
Bueckert, Steven	80,281	Dean, Diana	95,684
Buick, Heather M	79,967	Derksen, Scott R	62,123
Burnett, Kristina	79,706	Devries, Jennifer	65,010
Buss, Jonell N	75,840	Dewar, Michelle	85,265
Buss, Shawn L	80,115	Dickie, Amanda L	60,686
Cadrain, Beth M	106,016	Diehl, Leanne A	65,915
Calef, Sarah	66,172	Dietrich, Donelda	80,020
Cameron, Jacqueline R	79,706	Digney, Janelle	52,962
Campbell, John J	102,468	Digney, Reece	56,781
Campbell, Pamela	56,135	Dillman, Donna	80,527
Campbell, Wanda R	83,985	Doig, Rhona M	91,116
Carleton, Trisha R	88,829	Donald, Caitlin A	57,565
Carlson, Karen L	58,425	Donovan, Heather M	68,860
Carlson, Larry	55,398	Downey, Edith	79,706
Caron, Sandra J	87,356	Doyle, Eliza M	50,762
Carr-Rowe, Heather	88,977	Drullette, Leanne	80,621
Caswell - Falk, Dawn N	98,859	Dudar, Warren	91,942
Caswell, Bobbi R	67,215	Dueck, Marion R	83,584
Caswell, Wade D.	63,594	Dutton, Bev	50,634
Chalk, Tracy	83,584	Dyck Bunkosky, Patricia	83,584
Chambers, Carrie L	55,940	Dyck, Garnet K	64,169
Champigny Lucyk, Chantal L	106,558	Dyck, Steven C	77,656
Choi, Giouk David	57,854	Dysart, Amy	82,433
Choo Foo, Liam M	222,731	Dzaman, Lauren	79,706
Christie, Amie	52,971	Dzuba, Ethelwyn	100,716

Eidsness-Anderson, Dona	80,931	Halderman, Jaci C	58,126
Eiserman, Jennifer R	84,438	Hall, Stephen D	72,206
Elsinga, Laura	86,256	Hammerton, Celia J	51,364
Eltom, Brett R	79,706	Hanna, Jessie	79,706
Elviss, Christine	79,845	Hanna, Kevin	87,975
Englot, Robert M	80,843	Hansen, Tanya J	68,685
Erickson, Peggy	80,211	Hanson, Marie J	67,773
Evenson, Gail	79,301	Hardenne, Tanya	56,073
Evenson, June K	80,224	Hardowa, Mariruth A	83,845
Fahlman, Matthew	59,273	Hardowa, Robert G	55,748
Falk, Bruce W	51,583	Harkes, Renae	82,517
Falk, Kevin B	62,398	Harrison, Renee D	84,561
Ferley, Jane M	66,614	Harvey, Roxanne	88,417
Fischer, Candice D	64,503	Hassett, Chelsea M	53,054
Foley, Jennifer	80,067	Hayes, Charlene L	79,706
Fontaine, Denyne V	50,454	Hayes, Megan	67,649
Forsythe, Brian J	64,054	Heeg, Darlene	81,704
Foster, Megan D.	62,022	Heinrichs-Demorest, Linda	79,706
Fournier, Alain P	109,840	Hellman, Colleen	80,002
Fournier, Joanne	79,706	Herrick, Andrew	62,951
Franchetto, Renato	88,302	Herrick, Mandy L	56,441
Francis, Michael	82,342	Hoffart, Pamela G	54,007
Franklin, Holly A	91,764	Holden, Katherine M	52,260
Frase, Cam P	79,706	Holtby, Lesley A	80,765
Frase, Carrie A	91,866	Hope, Debbie	79,706
Friesen, Jolene N	72,124	Horn, Geoffrey	55,786
Friesen, Ken H	82,885	Hovdestad, Dale M	70,433
Froese, Trevor	69,363	Huck, Shelley L	90,427
Funk, Sharon	82,517	Hudec, Beverly G	80,420
Fyfe, Leonard E	84,891	Hume, Jean	67,788
Garner, Christopher R	72,179	Hundt, Gerald	66,318
Garthus, Brenda	80,583	Hunter, Scott L	52,099
Geiger, Leah	79,839	Irving, John M	95,560
Geiger, Robert	103,285	Jackson, Adam W	83,636
Gibbens, Teresa M	79,915	Jago, Jeff M	67,177
Gibney, Melissa	69,740	Jahnke, Patricia L	80,538
Gilbert, Rachel E	59,837	James Koop, Chantelle L	76,805
Glasrud, Mary H	67,612	Jamieson, Holly M	79,706
Glass, Troy S	82,963	Jersak, Michaila	56,781
Glenn-Schultz, Cindy	80,803	Job, Patricia Lynne	84,063
Gordon, Valerie	84,725	Johnson, Randall A	51,737
Gorman, Ardele	56,113	Jones, Kevin C	125,050
Grainger, Chris S	84,029	Jordan, Brenda L	83,967
Gunstenson, Ryan	72,906	Judge, Andrew E	62,911
Gutscher, Marni L	89,253	Kay-Macmillan, Marnie J	83,584
Haack, Tracy C	80,359	Keenleyside, Jena R	61,875
Habscheid, Nick	52,493	Keenleyside, Kerri	80,921
Hagman, Amanda	54,016	Keith, Bonnie K	80,603

Kelln, Nolan Travis	114,002	Lutz, Rona C	88,302
Kelln, Tarina L	82,881	Macfie, Hillery J	65,775
Kelln, Terry	100,301	Macmillan, Grant R	84,749
Kelman, Cheryl	79,839	Marchand, Daniel R	79,706
Kendall, Lori	79,824	Marchand, Leanne	95,353
Kerr, Julie C	60,393	Mariyathas, Elizabeth E	70,823
Kerslake, Danny F	161,274	Martens, Chad M	83,584
Kielo, Larry J	104,117	Martens, Devin W	66,319
King, Shawna L	79,359	Martens, Leonard G	66,413
Kirwan, Adele	78,652	Martin, Tracey V	82,336
Kissick, James	86,604	Martinez, Harvey J	105,411
Klaassen, Ben D	85,018	Mayall, Scott D	120,760
Klassen, Frank	55,486	Mayall, Sharon	100,445
Knoblauch, Kelsey	54,568	McClelland, Hillary J	55,800
Knudsen, Catherine	65,216	McConnell, Ronald E	89,435
Koch, Mark R	66,319	McConnell, Terry L	66,513
Korol, Michelle A	80,496	McConnell, Wendy	50,915
Kos, Lauren	66,420	McCulloch, Randy	93,849
Kosolofski, Susan D	52,744	McDonald, Sarah	83,584
Krahn Nagy, Tami L	97,158	McDowell, Parker	87,571
Krause, Tyson A	63,416	McIntyre, Coreen A	83,584
Kruk, Troy M	88,518	McIntyre, James Kyle	176,645
Kuglin, Nicole	57,541	McIntyre, Roberta	80,301
Kuglin, Sandra L	80,824	McKelvey, Sheri J	61,964
Kuntz, Jeanette	83,490	McLachlan, Grant	51,583
Kuntz, Lisa	100,301	McLean, Sheena K	55,830
Lacelle, Trampus J	60,897	McLeod, Jill K	65,506
Lacher, Shauna L	80,824	McLeod, Shannon	89,147
Ladouceur, Joanna L	82,739	Medforth, Ryan L	85,012
Lamont, Jane Elizabeth	58,821	Metke, Erin N	76,571
Langendoen, Karin M	50,727	Michaud, Roger	87,906
Larochelle, Sheila M	84,932	Millar, Brent D	84,891
Larson, Derek	64,557	Miller, Darlene	79,409
Lasiuk, Chelsea L	72,038	Miller, Jake	62,503
Lebel, Marie-Josée M	55,038	Miller, Palma	79,706
Lee, Tammy	80,175	Mizu, Judy	80,963
Legault, Susan A	67,945	Mokelki, Robin	78,386
Lehmann, Darren F	81,587	Montgomery, Mary Anne	79,706
Lemieux, Cynthia	79,941	Moore, Amy L	91,942
Lepage, Carolyn	82,256	More, Constance J	88,708
Lerner, Ruth E	81,291	Morrison, Kimberly	69,952
Leroy, Nancy	79,758	Morvik, Shelley M	84,890
Leslie, Amy J	68,758	Mthembu, Doris M	93,040
Lesy, Shay Lynn	83,746	Mueller, Werner	92,395
Linklater, Debora L	79,706	Mulhall, Christopher B	66,391
Loder, Melissa D	57,659	Murdoch, Derek G	79,732
Lowe, Cindy D	74,423	Mushansky, Noel	51,583
Lucyk, Dean	51,583	Neary, Shannon Heather	56,457

Nelson, Cynthia	96,212	Rewcastle, Ian G	103,284
Nicholson, Jayne	96,259	Reynolds, Cortney L	76,980
Nicholson, Michael	75,089	Reynolds, Tami F	83,813
Nisbet, Carys A	79,706	Richards, Patrick	75,378
Noble, Elizabeth M	80,517	Richert, Joann	80,520
Nordhagen, James F	68,652	Roberge, Erin J	70,091
O'Hara, Amy M	52,591	Robertson, Melody J	50,915
Olesen, Jaret	73,048	Robinson, Bradley A	89,667
Olmsted, Daniel R	87,906	Robinson, Christie	79,894
Olmsted, Maxine J	78,088	Robinson, Lisa D	84,060
Olsen, Calena J	55,177	Robson, Kathy	106,036
Olson, Elayne	54,549	Rodgers, Cynthia F	88,647
Olson, Lisa M	93,201	Rolheiser, Anthony J	71,781
Orthner, Lorelee	80,142	Ross, J. Dale	107,114
Osborn, Karen	79,706	Ross, Michael J	84,237
Palmer, Devon T	91,409	Ross, Thereasa	80,659
Parschauer, Marvin R	86,260	Ruel, Amanda E	62,189
Parsonage, Glenda P	87,127	Ruf, Bradley W	98,603
Pasley, Erica F	51,663	Rumpel, Stefan M	62,136
Pavely, Terry W	80,722	Rushka, Gay E	96,879
Pearman, Sheridale	93,401	Sadden, Jo-Ann	79,706
Pederson, Karen	88,302	Schindel, Angela R	106,135
Pederson, Madison	53,066	Schlageter, Kimberlee Laine	70,325
Peters, Amy	67,427	Schmitz, Dean B	83,617
Peters, Charlotte J	67,372	Schommer, Karen L	79,706
Petersen, Dana	71,645	Schulz, Curtis	52,803
Phair, Phyllis L	76,636	Schurter, Katrina D	58,548
Phifer, Kristen E	56,230	Schwartz, Christie D	77,447
Philp, Tracy M	86,689	Schwartz, Kristi D	73,208
Playford, Wanda	56,688	Scott, Corrie L	79,706
Pogorzelec, Janice M	162,899	Sebastian, Owen	84,410
Poisson, Marla	92,034	Seidler, Jody D	79,706
Pool, Danielle	78,683	Selvig, Penny	79,706
Priebe, Terris W	79,828	Senft, Gaylene J	79,706
Prost, Sebastian	56,147	Senicar, Michele P	88,698
Puszkas, Michael	80,312	Shannon, Patti	80,276
Quintin, Rodney J	160,919	Sharp, Brian J	53,702
Rand, Ken	61,980	Sharp, Chris V	87,065
Rasmussen, Jeremy N	80,229	Sharp, Riley J	52,382
Raynard, Tricia C	83,567	Shoemaker, Garth	107,352
Reddekopp, John	50,309	Shrumm, Jade A	51,120
Redekop, Kimberley	67,077	Shwaga, Greg M	101,592
Regier, Duane M	96,574	Shwaga, Valerie A	82,610
Regier, Jobi C	66,344	Sibbald, Dawn	79,185
Regier, Kevin D	110,712	Siemens, Chris	105,222
Reimer, Janet	88,516	Siemens, Mark	54,278
Reiter, Mark G	80,939	Siemens, Rhonda D	100,301
Resch, Glennda D	88,302	Siemens, Rod D	127,411

Siemens, Russell D	88,599	Tremblay, Luc	57,321
Siemens, Sheryl	84,107	Tsougrianis, Kelsey L	67,605
Sifert, James	84,331	Tuplin, Amanda	54,025
Sifert, Pamela D	95,905	Udal, Dale G	84,908
Simonson, Kristen A	83,634	Ungrin, Corene	84,163
Simpson, Blair A	80,444	Ungrin, Darren B	83,584
Skelton, Thomas Gordon	52,917	Varjassy, Edward A	106,036
Skrumeda-Sawby, Laura	89,428	Vavra, Michelle	79,981
Slade, Ken	106,016	Vavra, Robert T	161,274
Sletten, Kristy	96,826	Velanoff, Molly K	60,071
Sloman, Sharie	115,417	Vossler, Nancy L	76,199
Slusar, Cade J	58,619	Voth, Sherry L	79,706
Slusar, Jaclyn	92,120	Wagner, Ashley D	57,666
Smith, Colin W	80,883	Walker, Janna	69,652
Smith, Gerald	80,307	Walkow, Tracy N	84,069
Smith, Karen	92,137	Wallace, Tammy D	79,967
Smith, Monty	60,334	Wallin, Amanda J	51,375
Smith, Robert	80,751	Wallwin, Brittany J	52,094
Spence, Tracy L	84,107	Wanjiru, Ruth	65,746
Steckler-Marshall, Lana T	84,235	Warren, Lori	84,554
Stein, Rene C	67,387	Wasko, Jocelyn N	52,035
Steinley, Deborah D	84,538	Watson, Abby	59,757
Steinley, Jason A	88,732	Watson, Heather M	68,745
Stenson, Tracey	88,375	Weiler, Andrew J	56,180
Stenson, Trisha	76,670	Weis, Lloyd	63,335
Stevenson, Carmen L	77,413	West-Banks, Natasha	66,817
Stewart, Carol Anne	80,688	Westelaken, Kristen A	54,794
Stork, Marilyn J	83,945	Wiebe, Jackie M	55,088
Striker, Chad C	97,456	Wiebe, Ryan	66,318
Striker, Heather L	60,890	Wiebe, Shelley	50,594
Struik, Benita J	92,468	Wiens, Gerod	62,136
Stubbs, Jessica	50,657	Wilde, Patricia J	96,239
Sulz, Jill M	79,706	Willard, Heather E	79,378
Sumner, Lisa A	80,432	Williams, Rodney L	53,778
Switzer, Jennifer J	77,043	Wills, Andrea D	79,732
Syer, Ashlee N	61,443	Wilson, Adam	60,258
Sykes, Connie M	79,155	Wilson, Andrew A	76,457
Tavanetz, Clarke	50,207	Wilson, Gail L	79,706
Taylor, Barbara J	91,384	Wittig, Joanne	54,714
Temoshawsky, Kimberly D	84,358	Wong, Scott	51,476
Thingelstad, Aaron	78,340	Woodford, Erin D	76,615
Thomas, Deborah A	89,234	Woods, Vicki L	79,967
Thomliston, Kimberley J	66,591	Wooldridge, Tim	88,870
Thorburn, David	108,102	Yacishyn, Dwayne M	51,583
Tinant, Ashley D	62,135	Zielke, Riley R	55,154
Toles, Carisma M	62,031	Zult, Brian	79,706
Torwalt-Downey, Norine	57,985		
Treen, Geraldine	83,671		

Transfers

Great Plains College	228,337
Holy Trinity R.C.S.D	73,269
Prairie Rose S.D.	167,113

Supplier Payments

Aodbt	533,538
B & A Petroleum Ltd.	194,316
B.A. Robinson Co. Ltd.	90,127
Blue Imp	257,573
BMO Bank Of Montreal	454,673
Bus Sales Of Saskatoon Ltd	614,499
Business Furnishings	192,491
Centaur Products Inc.	63,292
City of Swift Current	2,469,115
Climax Garage	67,584
Conbrio Consulting Services Inc.	85,680
Corporate Express	50,174
Cypress Motors (S.C.) Ltd	91,974
Dietz, Brad	69,986
Duncan Roofing Ltd	406,279
Evolution Presentation	193,940
Federated Co-Operatives Ltd	552,126
First Canada Ulc	960,746
Gabriel Construction Ltd.	3,388,711
Great Western Saw Ltd.	76,638
Hale, Wendy	87,925
HBI Office Plus Inc.	218,594
Heard, Larry	83,753
Hegg, Clarence	54,973
Heritage Developments	71,772
IBM Canada Ltd	428,680
J & S Tire Service Ltd	107,631
Jaydee Agtech Swift Current	54,316
Kap'S Construction	336,808
Kemsol Products Ltd.	164,909
Kramer Tractor Ltd	65,468
Leeville Construction Ltd	1,985,170
Lynda'S Food Services	59,263
Marsh Canada Ltd	364,274
McGraw-Hill Ryerson Ltd	54,423
Melhoff Electric (77) Ltd	73,054
Microserve	110,239
Miller Ford Sales	131,449

Nelson Education Ltd.	119,641
Pattison Mgm Architectural Serv	159,063
Pearson Education Canada	226,757
Pioneer Co-op	157,628
R & C Cocks & Alex Steier	53,728
Sask Energy	616,384
Sask Power	575,961
Sask Tel	212,675
Saskcon Repair Services Ltd.	121,938
Sauder, Lyn	95,189
Scholastic Canada Ltd	110,154
SGI Auto Fund Division	163,213
Shaunavon Co-op	74,526
Skip's Auto Service Ltd	62,310
Smoothwall Inc	67,080
Source Office Furnishings	56,064
Southwest Tire Inc. Shaunavon	52,657
Sportfactor Inc	73,631
SRB Education Solutions, Inc.	109,539
Standard Motors	161,429
Supreme Office Products	112,810
Swift Plumbing & Heating Ltd	100,268
Tech Data Canada Corporation	145,704
Trade West Equipment Ltd	58,149
Unisource	81,037
United Library Services Inc	151,060
Warner Truck Industries Ltd.	486,785
Westridge Construction Ltd.	12,543,723
Wiens Agritec	365,027
X10 Networks	445,639

Other Expenditures

Chinook Teachers' Association	102,397
CUPE	51,194
Minister Of Finance	56,581
Municipal Empl. Pension Plan	2,765,052
Receiver General	16,298,847
Sask School Boards Assoc.	1,015,781
Sask Teachers Federation	4,248,042
Sask Workers' Compensation Brd	189,571
Teachers Superannuation	157,245
Chinook Teachers' Association	102,397

Appendix E: Infrastructure Projects

<i>School</i>	<i>Project</i>	<i>Details</i>	2013-14 Cost
Burstall	Boiler Replacement	Replace Boiler and piping	\$26,114.36 *
École Centennial	New School	Build a new Joint use / dual track school	\$23, 767, 660.11 *
Fairview	Renovations	New Gym and renovation to accommodate new grade structure	\$3,646,040.36 **
Fox Valley	Roof Replacement	Replacement of roof over portable and around the gym	\$12,008.33 **
Leader	Roof Replacement	Replace standing seam roof with new SBS system c/w vapour barrier	\$2,237,776.56 **
Leader	Crawlspace Remediation	Install weeping tile, sumps. Re-grade and install permalon in crawlspace. Exterior site works to improve drainage	\$373,990.25 **
O.M. Irwin	Roof Replacement	Replacement of roof over the east wing	\$287,941.51
O.M. Irwin	Bus Transfer station	Enlarge existing parking lot to accommodate student drop off and transfer area	\$22,684.92 **
Wymark	Boiler Replacement	Replace Boiler and piping	\$99,412.80 *
Total			\$30,473,629.20

* Part of the cost of this project was paid during the 2012-13 budget year.

** This project will be completed in 2014-15 and part of the cost will be incurred during 2014-15.