



Chinook
School Division

“Learning For All”

**Chinook School Division #211
Annual Report
2012-13**

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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 2012-13 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2012 to August 31, 2013.

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 for 2012-13

Chinook School Division has used our vision of being a great place to go to school and go to work as a driving factor in our day-to-day operations, as well as long term planning. As a result, *Learning for All* has become our banner statement that has infused our system. Below are some highlights from 2012-13 that are in alignment with the guiding principles:

Math Momentum Initiative

- Results for the 2012-13 school year showed a student improvement of 7% as measured with the Vancouver Island.net Assessment for grades 3, 6 and 9.
- Results showed a student improvement of 18% over initial baseline data taken in June 2011 at the beginning of this initiative.

Balanced Literacy Maintenance

- Results for the 2012-13 school year show that 81% of students are meeting or exceeding expectations in reading levels as measured by the Fountas and Pinnell assessment at the grade 3 level and the RAD (Reading Assessment District) at the grade 6 and 9 level.
- Results show that there was an improvement of 18% over the initial baseline data of 63% from June 2008.

Chinook Reading Scores	% of Students in Meeting and Exceeding
2009	63%
2010	72%
2011	78%
2012	84%
2013	81%
Overall Improvement	18%

Facilities

- In October 2012 sod was turned 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 with plans to be integrated into the City of Swift Current and Cypress Health Region Facilities
- Conceptual design and approval for major capital upgrade to Fairview School in Swift Current was approved late in 2012, as part of Board plans to convert the school to a Prekindergarten – Grade 8 facility.
- Approval for major capital roof project at Leader School was given in the Fall of 2012.

Introduction

This annual report presents an overview of Chinook School Division's activities and results for the fiscal year September 1, 2012 to August 31, 2013.

This annual report provides a snapshot of Chinook School Division, its governance structures, students, staff, programs and facilities. It also offers information in the CIAF priorities: higher literacy and achievement, equitable opportunities, smooth transitions, and system accountability and governance.

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 following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

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

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-trustees>.

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 Nations 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 will 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.

Division Mission Statement

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

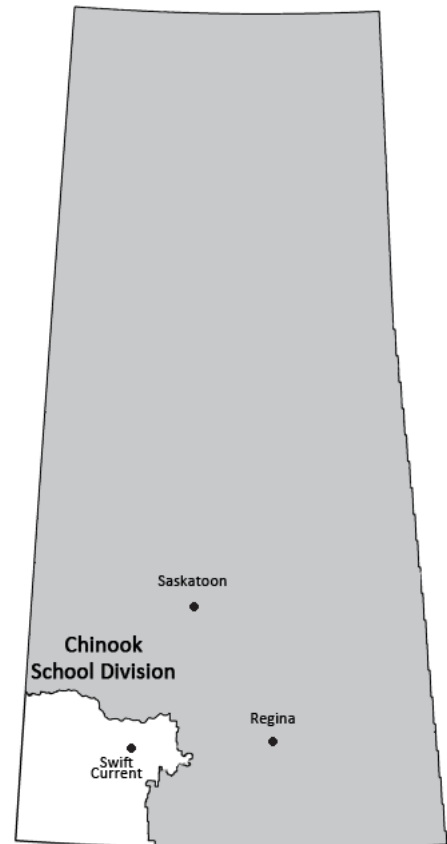
Division Vision Statement

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

Figure 1: Location of Chinook School Division



Division Guiding Principles

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

**Integrity
Respect
Trust**

**Empathy
Excellence
Commitment**

**Loyalty
Care
Honesty**

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 63 schools of the Division.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is directed through 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

Programming highlights for 2012-13 included:

Math Momentum – Chinook entered its second year of a four-year math initiative. Year one reported a results increase by 11% and year two results increase by 7%. The focus of 2012-13 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 part-time 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 2012-13, 86% of the Grade 3 students in Chinook School Division were reading at or above grade level (in June 2009 this number was 63%). 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 enhanced 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.

Promising Practices:

- **Chinook Coaching Model**
- **Chinook Data Dashboards**
- **Chinook Intervention and Maintenance Plan**

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 Specialist 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)**
- **Inter-professional collaboration development in 2012-13 (implementation 2013-14)**
- **Increases in PD for Student Service teachers (2 to 5 days)**
- **Learning for All Handbook (Development 2012-13)**

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 that was also put into place in the 2012-13 school year.

FNME Promising Practice:

- **Continue to utilize Elders in the Classroom program (Mike Pinay)**
- **Implement a FNME Liaison worker to support First Nations students from Nakaneet First Nations Band**
- **Data Dashboard created to track First Nation assessment, graduation and attendance results**

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, the Board of Education of Chinook School Division 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 CIAF 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:** Maintenance Goal: It is our intention that all students in Chinook will be meeting or exceeding Chinook expectations in reading on Chinook Division wide assessments over time. Our goal is to maintain the success of the Balanced Literacy Initiative. To measure the success of this Maintenance of Balanced Literacy: Students will be at 90% in 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 <https://www.chinooksd.ca/policies>.

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 Model (main initiative from 2008-11) 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.

Results of 2012-13 CIAF Plan – First Nations & Métis Outcomes and Hutterian Outcomes

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 53.8%
- 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 2012-13
- 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% 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 75.6% in June 2013 (Vancouver Island.net grades 3,6,9)

*Hutterian Population

- 578 students in 2012-13
- 9.6% 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.

What all the schools of Chinook School Division have in common is 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 them 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 in order to promote student learning and ensure that 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.

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 we house 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).

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 provides governance for Chinook School Division as a whole and School Community Councils provide advice to individual schools.

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 the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

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 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 Appelgren
Subdivision 8	..... Randy Beler (Board Chair)
Subdivision 8	..... Tim Ramage

A list of the remuneration paid to board members 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 Appelgren*

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 30 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 2012-13 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 and to recommend that plan to the Board of Education.

School Community Councils are also expected to facilitate parent and community participation in planning and to 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 provided by the SCCs 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

The sections that follow provide information about the Chinook School Division's students and staff.

Students

In 2012-13, 6040 students were enrolled with Chinook School Division. This is a slight increase from 2011-12 (6020 students), however still fewer than in 2010-11 (6133 students).

The population of Kindergarten to Grade 3 students has stabilized over the last three years. There are still higher numbers in the grade 8 to 12 cohorts, meaning that without continued in-migration the student population may decline by 200 to 300 in the years ahead. There is some volatility in size of the cohorts due to recent in-migration. A comparison of the 2010-11 grade 5 cohort (432) to the 2012-13 grade 8 cohort (478) demonstrates the impact of in-migration. Chinook anticipates some measure of continued in-migration due to regional economic development but cannot accurately predict the impact to student enrolment beyond a statement that enrolments appear to be stabilizing. English as an Additional Language (EAL) enrollments were collected for the first time in 2012-13. In Chinook School Division we have 583 identified EAL students which accounts for 9.7% of our total population

Figure 2: Enrolment by Grade – September 30, 2012

Grade	School Year		
	2010-11	2011-12	2012-13
Kindergarten	413	389	452
1	451	411	400
2	427	456	421
3	411	431	467
4	449	421	435
5	432	445	422
6	474	446	445
7	446	477	452
8	493	466	478
9	543	530	509
10	555	511	508
11	492	515	482
12	547	522	569
Total	6133	6020	6040

PreK	50	62	72
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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, 2013

Subpopulation Enrolments 2012-13

Subpopulation Enrolments	Grades	School Year		
		2010-11	2011-12	2012-13
Self-Identified FNMI	K to 4	15	20	33
	5 to 7	20	25	26
	8 to 9	25	25	25
	10 to 12	51	52	41
	Total	111	122	125
French Immersion	K to 3	107	108	117
	4 to 6	34	56	59
	7 to 9	17	39	39
	10 to 12	33	40	37
	Total	191	243	252
English as an Additional Language	1 to 3	–	–	179
	4 to 6	–	–	185
	7 to 9	–	–	171
	10 to 12	–	–	48
	Total	–	–	583

Note: The table above identifies the actual number of students enrolled in grade-level groupings as of September 30th of each year.

Source: Ministry of Education, 2013

Staff

Figure 3 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 3: School Division Staff – 2012-13

Job Category	FTEs
Classroom teachers	402
Principals, vice-principals	78.57
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	288.62
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, superintendents	10
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, 2013.

Source: Chinook School Division

Staff Profile – Encompassing an area of 42,720 square kilometres, Chinook is the second largest school division in Saskatchewan and employs 1128 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 972.73 people. Approximately half of these employees are teachers (48%), the other half (52%) 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.

Senior Management Team

- Liam Choo-Foo – Director of Education
- Kyle McIntyre – Deputy Director of Education
- Bob Vavra – Superintendent of Curriculum
- Lee Cummins – Superintendent of Student Services
- Jan Pogorzelec, Dan Kerslake and JP Claire – Superintendents of Schools
- Rod Quintin – Chief Financial Officer
- Sharie Sloman – Controller
- Kevin Jones – Manager of Facilities
- Marlene Amon – Manager of Transportation
- Donna Zorn – Manager of Payroll

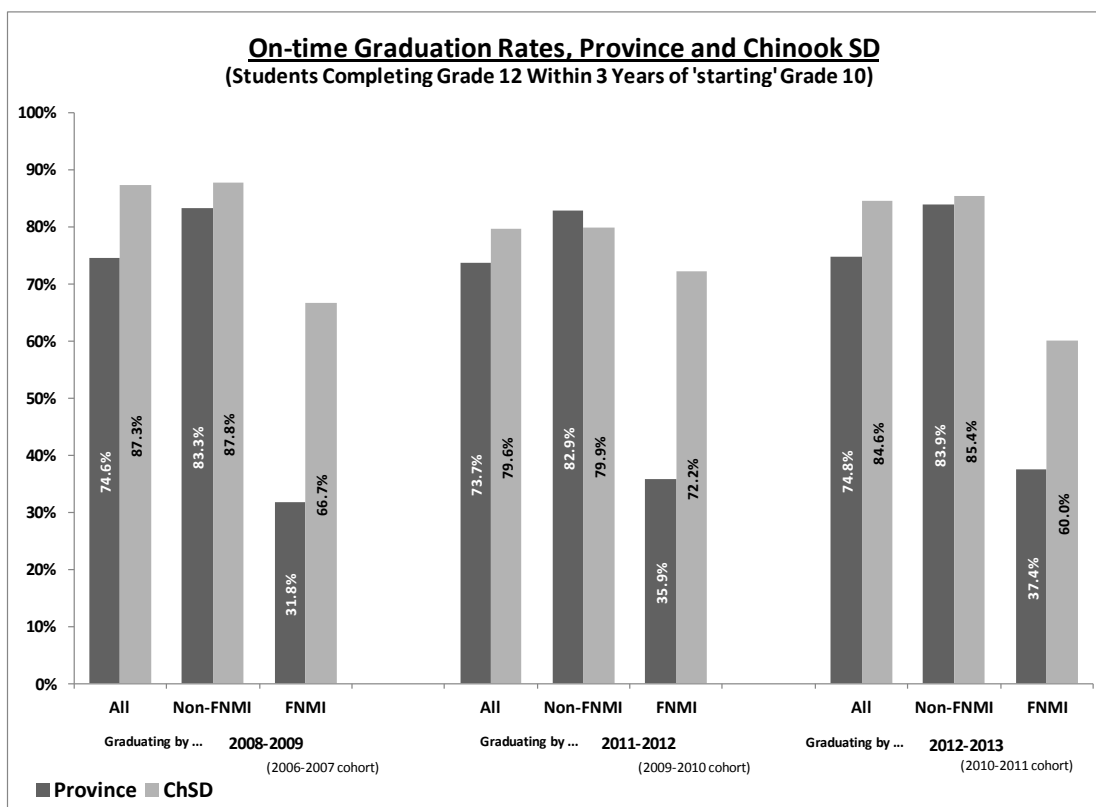
Higher Literacy and Achievement

Increased student literacy and achievement is a priority for Chinook School Division. The indicators below illustrate student performance as informed by Division and provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – In June 2013, 84.6% of all Chinook School Division students graduated within three years of entering Grade 10, as did 60% of First Nations, Métis & Inuit/Inuk (FNMI) students. In June 2013, Chinook’s graduation rate in each group of students was above provincial results. A comparison of the average total graduation rates shows Chinook is 9.5% above the provincial average. Chinook’s FNMI graduation rate is well above the province but the small cohort size could change this drastically from year to year.

Figure 4: 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.

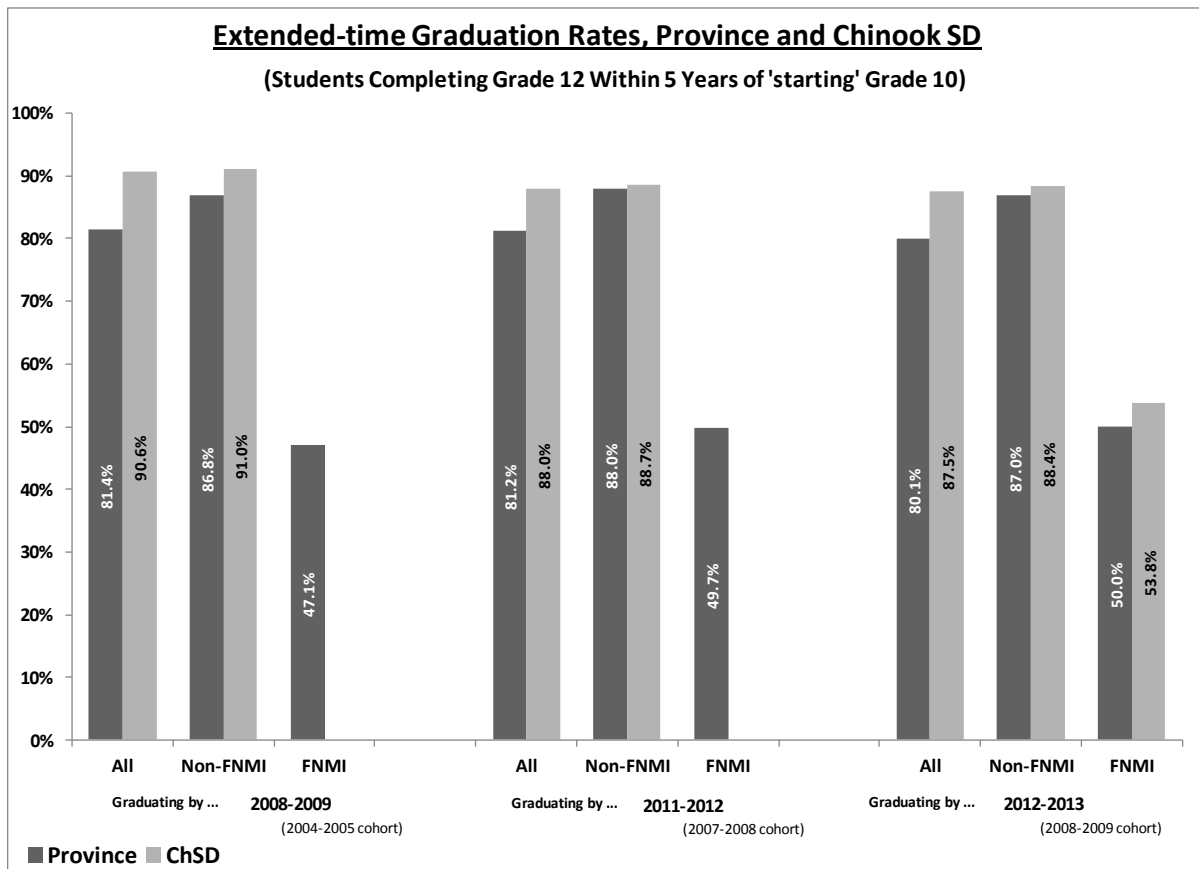
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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

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 when these extra years of schooling are considered. By June 2013, 87.5% of all Chinook students and 53.8% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. Chinook’s five-year graduation rate shows fluctuations for the FNMI subpopulation due to small cohort sizes. See Figure 5.

Figure 5: 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.

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Source: Ministry of Education, 2013

Average Final Marks

In 2012-13, the average final marks for all Chinook students exceeded the provincial results in all subject areas. This has been a trend for Chinook over the past few years.

Figure 6: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2012-13						
Subject	All Students		Non-FNMI		FNMI	
	Province	Chinook SD	Province	Chinook SD	Province	Chinook SD
English Language Arts A 10	71.4	74.5	74.3	75.0	59.4	58.8
English Language Arts B 10	71.6	75.3	74.1	75.6	60.1	65.8
Science 10	70.2	72.0	73.2	72.4	57.1	nr
Math: Workplace and Apprenticeship 10	70.7	73.8	73.8	73.9	56.9	nr
Math: Foundations and Pre-calculus 10	69.9	73.1	72.2	73.8	56.8	53.9
English Language Arts 20	72.5	74.4	74.2	73.9	62.5	nr
Math: Workplace and Apprenticeship 20	66.5	70.0	68.5	70.3	60.4	nr
Math: Foundations 20	71.7	74.4	73.1	74.7	62.0	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, 2013

Equitable Opportunities

Strategies to Meet the Needs of Diverse Students

Chinook School Division strives to provide the best education possible for all students under the division phrase “Improving Student Learning for ALL”. Programming for students is provided by classroom teachers, Student Services teachers, and from the following additional service support personnel: Psychologists, Occupational Therapists, Career Counsellors, Student Services Counsellors, Speech Language Pathologists, Youth Workers, and Student Services Coordinators. These programs and supports are intended to provide equitable opportunities for equitable outcomes for all students.

Vulnerable Students

Students on electronic Inclusion and Intervention Plans (eIIP) – Chinook School Division provides programming response for students on eIIPs for 472 individuals. Additionally, Chinook School Division provides tracking, monitoring and supports for eIIP goal attainment three times per year. In March of the 2012-13 school year, the following overall percentages reflect student goal attainment:

Some progress: 36.99%

On Target: 56%

Achieved: 5.55%

The final results of goal attainment for students will not be completed until June of this school. However, in a year over year comparison, Chinook School Division dashboard results indicate that we are aligned for a 10% improvement over last year’s results.

Alternative Programming: Maverick School and Chinook Alternative Middle Plus School (CAMPS) – Maverick School is an alternate high school for vulnerable students. Instructional delivery is completed through face-to-face classroom, distance learning, and video conferencing contexts. The school worked with 87 students in the course of the 2012-13 school year. This includes thirteen Grade 10 students, ten Grade 11 students and sixty-four Grade 12 students.

CAMPS is an alternative Middle School for students who are vulnerable and who struggle to learn as well. Grade levels fluctuate based on the year and the students; however, in 2012-13 the grade levels have ranged from 6 to 12.

Additionally, for students who are younger than Grade 6, one teacher (.5FTE) provides supports for individuals with significant behaviour challenges in the student’s home school. Behaviour plans and strategies are implemented over a concentrated period of time, providing early intervention, without removing the elementary students from their home school.

Fresh Start – This service support is available for students who have significant challenges in completing high school credits, students who are interested in transitioning to work, completing restitution or working off fines, and at the same time completing high school credit(s).

Transition Program – Transitioning to the workplace supports and services for students who have barriers and risks, for students in Grade 10-12. This program is co-supported by Employment Canada and the Chinook School Division.

Prekindergarten – Chinook School Division provides 5 Prekindergarten programs: Maple Creek, Shaunavon, and Swift Current (3).

Hutterian Schools

To support the achievement of our second language learners on the colony, Chinook School Division has provided the following supports:

- Hutterian Coordinator
- Two Hutterian coaches for the support of Numeracy, Literacy and Student Services
- Hutterian Learning team which develops curricular supports for teachers on the colony
- Hutterian Report Card and Student Learning Folder to monitor and track individual student progress

Smooth Transitions

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 7 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 lower than the proportion of all students.

Figure 7: Student Transitions Between Grades 7 and 10, Chinook School Division

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2008-09	2009-10	2007-08 Cohort	2008-09 Cohort	2009-10 Cohort	2009-10 Cohort
All students	476	458	455	87.8%	89.1%	88.8%	89.2%
Non-FNMI students	na	na	442	na	na	88.9%	89.4%
FNMI students	18	14	13	94.4%	92.9%	84.6%	84.6%

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, 2013

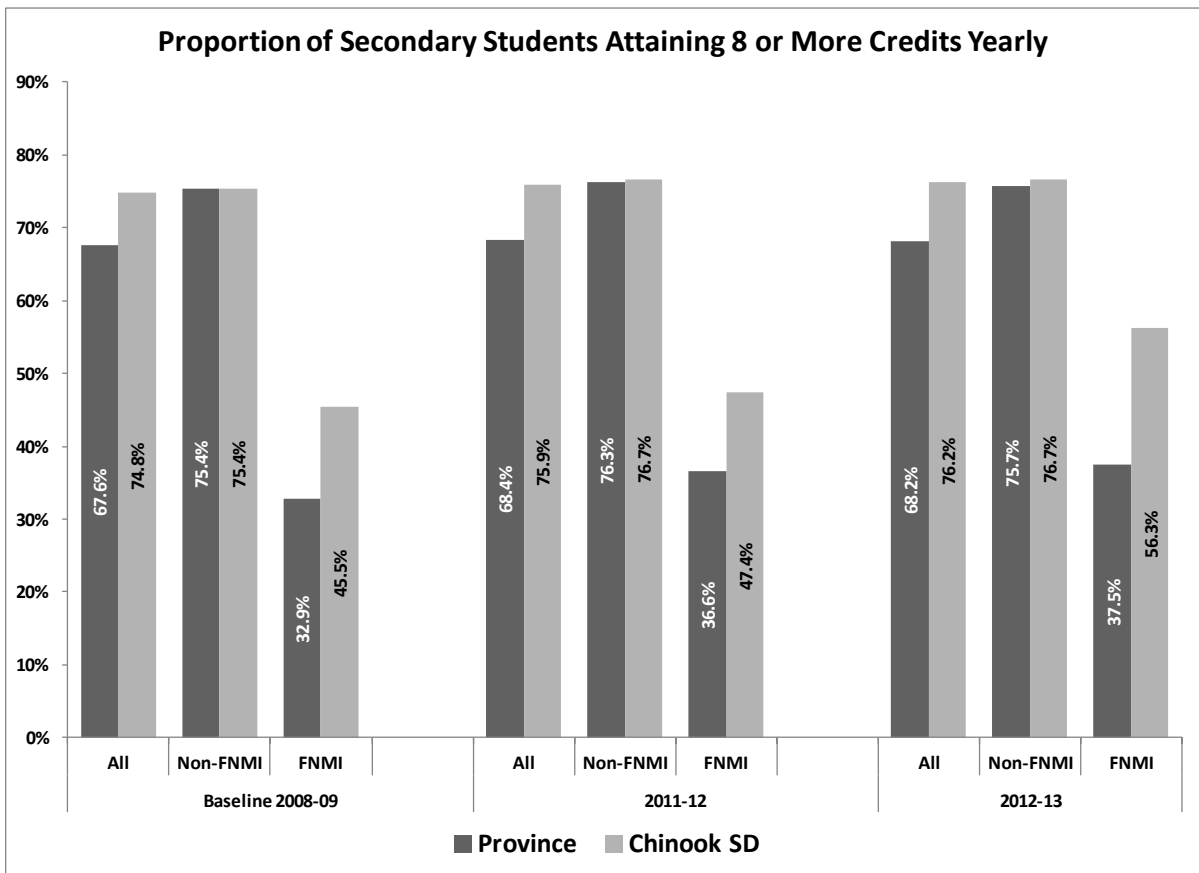
Credit Attainment

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 just under 70% of all students attaining 8 or more credits per year.

In 2012-13, 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 – a reality the Division is committed to changing.

In comparison to the province, Chinook's results for credit attainment have stayed ahead by the same margin. See Figure 8.

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



Note:

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, 2013

System Accountability and Governance

Chinook School Division is committed to operational effectiveness, transparency and fiscal responsibility, and to the long-term stability of the education system in order to provide a high quality education for all students.

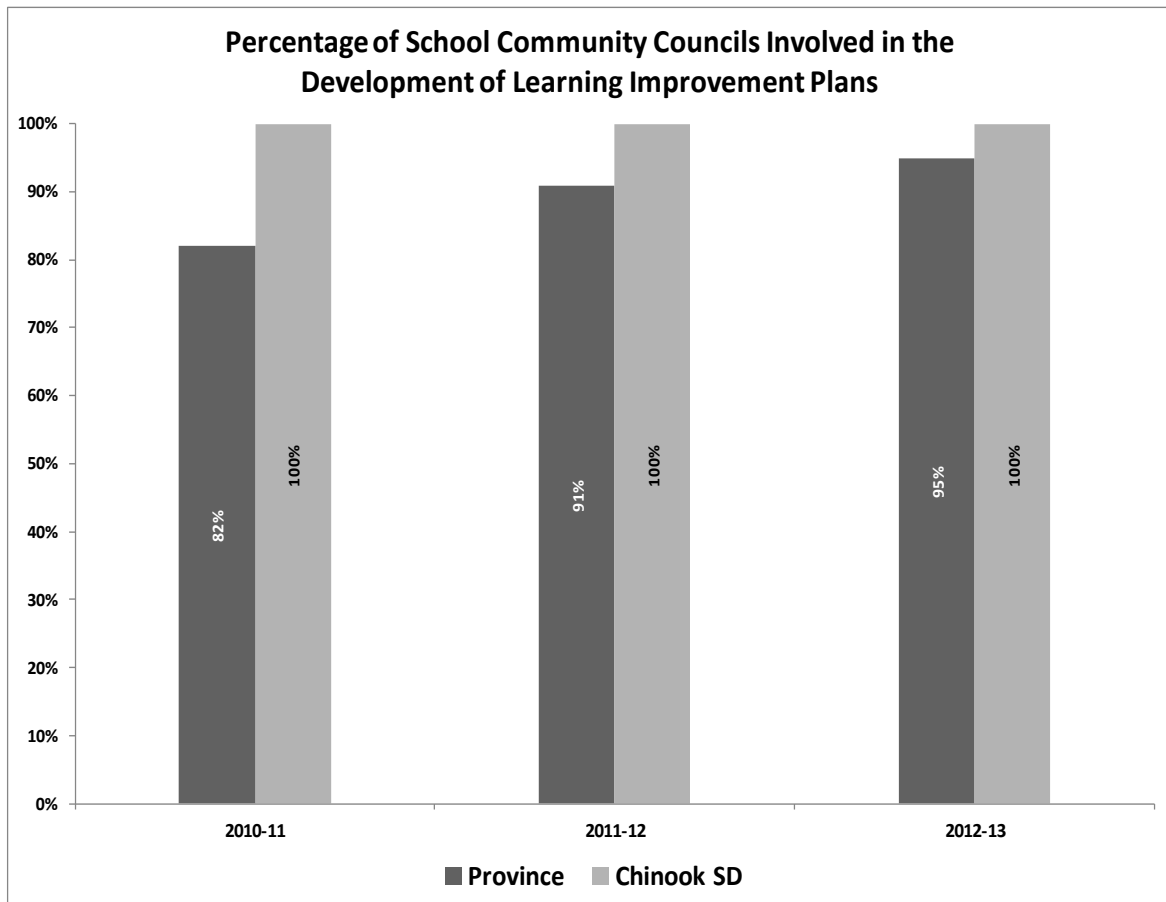
School Community Councils and Learning Improvement Plans

School Community Councils (SCCs) are required by legislation to cooperate with school staff to develop a school Learning Improvement Plan that is in accordance with the school division's strategic plan and to recommend the Learning Improvement Plan to the Board of Education.

During 2012-13 the SCCs of all 30 schools in Chinook School Division developed, in conjunction with the school staff, Learning Improvement Plans (100%). The provincial result was 95%.

The proportion of Chinook SCCs involved in development of Learning Improvement Plans has remained consistent over the last three years. See Figure 9.

Figure 9: Percentage of School Community Councils Involved in Development of Learning Improvement Plans



Source: Ministry of Education, 2013

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 99 years old; the newest is two* years old.
- 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 one years ago then again 7 years ago. The head office building is adequate in size for present needs.
- Two satellite offices are located in Maple Creek and Shaunavon. The two offices are 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.

Population shifts within the area and gradually declining student enrolment across the region as a whole mean that some schools are under-utilized. Six 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 during 2012-13. 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.

****Based on a major facility restoration.***

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 10: Student Transportation 2012-13

Transportation Statistics	
Students transported	3292
In-town students transported (included in above)	1245
Transportation routes	172
Number of buses owned	214
Kilometres travelled daily	27,327
Average age of bus (route only)	4.4 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	761**
Kilometres per year travelled on school trips	192,304**
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

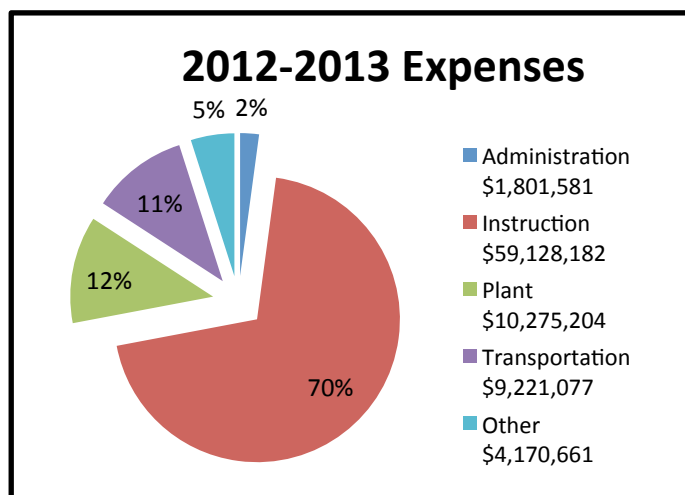
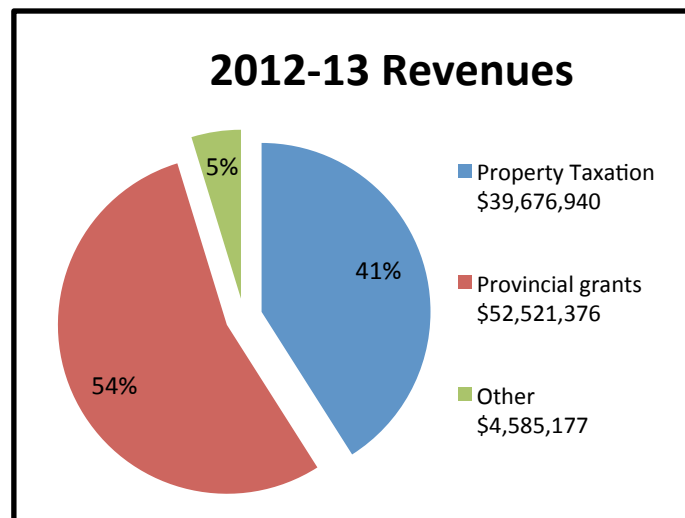
In 2012-13, as in previous years, Chinook School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep.

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

Revenue and Expenses

Figure 11 below summarizes Chinook School Division's main categories of revenues and expenditures in 2012-13.

Figure 11: Summary of Revenue and Expenses – 2012-13



Budget to Actual Expenditures and Variances

Figure 12 below summarizes Chinook School Division's main categories of revenues and expenditures in 2012-13.

Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013

	2012 Actual	2013 Actual	2013 Budget	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Property Taxation	39,536,150	39,676,940	41,350,612	(1,673,672)	-4%	
Grants	46,204,782	52,521,376	43,475,459	9,045,917	21%	1
Tuition and Related Fees	522,712	549,840	488,065	61,775	13%	2
School Generated Funds	2,171,530	2,219,860	2,217,000	2,860	0%	
Complementary Services	300,265	479,061	335,905	143,156	43%	3
External Services	208,524	441,019	226,016	215,003	95%	4
Other	701,593	895,397	516,800	378,597	73%	5
Total Revenues	89,645,556	96,783,493	88,609,857	8,173,636	9%	
EXPENSES						
Governance	585,030	467,386	446,202	21,184	5%	6
Administration	1,563,954	1,801,581	1,567,988	233,593	15%	7
Instruction	56,987,143	59,128,182	59,781,913	(653,731)	-1%	
Plant	9,805,052	10,275,204	10,718,667	(443,463)	-4%	
Transportation	9,024,919	9,221,077	9,332,757	(111,680)	-1%	
Tuition and Related Fees	288,793	454,562	450,182	4,380	1%	
School Generated Funds	2,098,589	2,129,775	2,217,000	(87,225)	-4%	
Complementary Services	361,857	458,139	478,192	(20,053)	-4%	
External Services	215,719	269,749	226,844	42,905	19%	8
Other Expenses	32,473	391,050	131,447	259,603	197%	9
Total Expenses	80,963,529	84,596,705	85,351,192	(754,487)	-1%	
Surplus (Deficit) for the Year	8,682,027	12,186,788	3,258,665	8,928,123	274%	

Explanation for Variances

- Additional projects approved after budget approval; PMR funding not included in budget; Co-ownership agreement for construction of new school resulted in additional \$6.7 funding not included in budget
- Tuition based on attendance and variance due to fluctuation in attendance
- Implementation of PSAB 3410 to recognize revenue when government transfer occurs has resulted in increase to revenue; Chinook International Program revenue not included in budget
- Implementation of PSAB 3410 to recognize revenue when government transfer occurs has resulted in increase to revenue;
- Reimbursements for SEB plan as well as other reimbursements increased significantly; positive cash flows have resulted in increase in interest income; unused portion of TD loan proceeds invested in GIC resulted in additional interest income
- Board members' attendance to Rural Congress increased board members expenses
- Upgrade in technology infrastructure; minor renovations to board office; implementation of new budget program have resulted in additional expenses
- New Cognitive Disability Strategy program was not budgeted
- Two new loans resulted in additional interest costs; loss on disposal of assets was not budgeted

Appendix A: Management Report and Audited Financial Statements

Auditor's Report and Financial Statement

Of the Chinook SD 211

School Division No. 2110500

For the Period Ending: August 31, 2013

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, 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

Nov 18 2013
Date



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, 2013, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and 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, 2013, 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 18, 2013


Chinook School Division 211
Statement of Financial Position
as at August 31, 2013

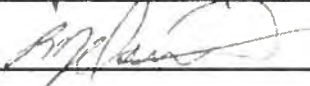
	2013	2012
Financial Assets		
Cash and Cash Equivalents	15,924,722	7,099,024
Accounts Receivable (Note 8)	28,767,713	24,669,630
Portfolio Investments (Note 4)	240,021	236,834
Total Financial Assets	44,932,456	32,005,488
Liabilities		
Provincial Grant Overpayment	-	51,904
Accounts Payable and Accrued Liabilities (Note 9)	4,739,693	3,751,777
Long Term Debt (Note 10)	12,139,039	2,729,793
Liability for Employee Future Benefits (Note 6)	1,467,900	1,351,400
Deferred Revenue (Note 11)	3,381,762	3,802,622
Total Liabilities	21,728,394	11,687,496
Net Financial Assets	23,204,062	20,317,992
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	73,760,629	64,393,328
Inventory of Supplies for Consumption	247,664	345,113
Prepaid Expenses	631,654	600,788
Total Non-Financial Assets	74,639,947	65,339,229
Accumulated Surplus (Note 14)	97,844,009	85,657,221
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	97,844,009	85,657,221
Accumulated rereasurement gains and losses	-	-
Total Accumulated Surplus (Note 14)	97,844,009	85,657,221

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 211
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 15)		
REVENUES			
Property Taxation	41,350,612	39,676,940	39,536,150
Grants	43,475,459	52,521,376	46,204,782
Tuition and Related Fees	488,065	549,840	522,712
School Generated Funds	2,217,000	2,219,860	2,171,530
Complementary Services (Note 12)	335,905	479,061	300,265
External Services (Note 13)	226,016	441,019	208,524
Other	516,800	895,397	701,593
Total Revenues (Schedule A)	88,609,857	96,783,493	89,645,556
EXPENSES			
Governance	446,202	467,386	585,030
Administration	1,567,988	1,801,581	1,563,954
Instruction	59,781,913	59,128,182	56,987,143
Plant	10,718,667	10,275,204	9,805,052
Transportation	9,332,757	9,221,077	9,024,919
Tuition and Related Fees	450,182	454,562	288,793
School Generated Funds	2,217,000	2,129,775	2,098,589
Complementary Services (Note 12)	478,192	458,139	361,857
External Services (Note 13)	226,844	269,749	215,719
Other Expenses	131,447	391,050	32,473
Total Expenses (Schedule B)	85,351,192	84,596,705	80,963,529
Operating Surplus for the Year	3,258,665	12,186,788	8,682,027
Accumulated Surplus from Operations, Beginning of Year	85,657,221	85,657,221	76,975,194
Accumulated Surplus from Operations, End of Year	88,915,886	97,844,009	85,657,221

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

Chinook School Division 211
Statement of Changes in Net Financial Assets
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	20,317,992	20,317,992	19,147,805
Changes During the Year:			
Operating Surplus for the Year	3,258,665	12,186,788	8,682,027
Acquisition of Tangible Capital Assets (Schedule C)	(9,752,881)	(13,953,227)	(11,448,427)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	8,871	15,600
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	117,297	(1,406)
Amortization of Tangible Capital Assets (Schedule C)	4,776,618	4,459,758	4,130,105
Net Acquisition (Disposal) of Inventory of Supplies	-	97,449	(62,909)
Net Acquisition of Prepaid Expense	-	(30,866)	(144,803)
	(1,717,598)	2,886,070	1,170,187
Change in Net Financial Assets	(1,717,598)	2,886,070	1,170,187
Net Financial Assets, End of Year	18,600,394	23,204,062	20,317,992

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

Chinook School Division 211
Statement of Cash Flows
for the year ended August 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Operating Surplus for the Year	12,186,788	8,682,027
Add Non-Cash Items Included in Surplus (Schedule D)	4,577,055	4,128,699
Net Change in Non-Cash Operating Activities (Schedule E)	(3,399,848)	107,006
Cash Provided by Operating Activities	13,363,995	12,917,732
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(13,953,227)	(11,448,427)
Proceeds on Disposal of Tangible Capital Assets	8,871	15,600
Cash Used by Capital Activities	(13,944,356)	(11,432,827)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(3,587)	(12,000)
Proceeds on Disposal of Portfolio Investments	400	48,080
Cash Provided (Used) by Investing Activities	(3,187)	36,080
FINANCING ACTIVITIES		
Proceeds from Issuance of Long Term Debt	10,493,849	-
Repayment of Long Term Debt	(1,084,603)	(611,192)
Cash Provided (Used) by Financing Activities	9,409,246	(611,192)
INCREASE IN CASH AND CASH EQUIVALENTS	8,825,698	909,793
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	7,099,024	6,189,231
CASH AND CASH EQUIVALENTS, END OF YEAR	15,924,722	7,099,024
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	15,924,722	7,099,024
CASH AND CASH EQUIVALENTS, END OF YEAR	15,924,722	7,099,024

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

Chinook School Division 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	41,350,612	38,787,372	39,782,379
Total Property Tax Revenue	41,350,612	38,787,372	39,782,379
Grants in Lieu of Taxes:			
Federal Government	-	538,427	578,374
Provincial Government	-	353,284	228,898
Railways	-	549,636	488,697
Other	-	127,087	139,130
Total Grants in Lieu of Taxes	-	1,568,434	1,435,099
Other Tax Revenues:			
House Trailer Fees	-	56,723	60,004
Total Other Tax Revenues	-	56,723	60,004
Additions to Levy:			
Penalties	-	113,663	147,764
Other	-	146,369	36,773
Total Additions to Levy	-	260,032	184,537
Deletions from Levy:			
Discounts	-	(570,419)	(1,600,768)
Cancellations	-	(401,170)	(243,456)
Other Deletions	-	(24,032)	(81,645)
Total Deletions from Levy	-	(995,621)	(1,925,869)
Total Property Taxation Revenue	41,350,612	39,676,940	39,536,150
Grants:			
Operating Grants			
Ministry of Education Grants:			
K-12 Operating Grant	40,282,409	41,463,455	43,371,220
Other Ministry Grants	-	22,675	-
Total Ministry Grants	40,282,409	41,486,130	43,371,220
Grants from Others	328,863	310,906	297,277
Total Operating Grants	40,611,272	41,797,036	43,668,497
Capital Grants			
Ministry of Education Capital Grants	2,864,187	10,724,340	2,536,285
Total Capital Grants	2,864,187	10,724,340	2,536,285
Total Grants	43,475,459	52,521,376	46,204,782

Chinook School Division 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	7,500	-	(41,760)
Federal Government and First Nations	461,565	549,840	522,299
Individuals and Other	15,000	-	2,000
Total Tuition Fees	484,065	549,840	482,539
Transportation Fees	4,000	-	8,563
Total Operating Tuition and Related Fees	488,065	549,840	491,102
Capital Fees:			
Federal/First Nations Capital Fees	-	-	31,610
Total Capital Tuition and Fees	-	-	31,610
Total Tuition and Related Fees Revenue	488,065	549,840	522,712
School Generated Funds Revenue			
Non-Curricular Fees:			
Commercial Sales - GST	-	6,728	4,761
Commercial Sales - Non-GST	360,000	432,274	423,398
Fundraising	762,000	684,683	639,619
Grants and Partnerships	65,000	144,993	71,692
Students Fees	650,000	397,540	455,448
Other	380,000	553,642	576,612
Total Non-Curricular Fees	2,217,000	2,219,860	2,171,530
Total School Generated Funds Revenue	2,217,000	2,219,860	2,171,530
Complementary Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	303,905	352,241	262,898
Other Grants	25,000	27,120	31,800
Total Operating Grants	328,905	379,361	294,698
Fees and Other Revenue			
Tuition and Related Fees	-	68,100	5,445
Other Revenue	7,000	31,600	122
Total Fees and Other Revenue	7,000	99,700	5,567
Total Complementary Services Revenue	335,905	479,061	300,265

Chinook School Division 211
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
External Services			
Operating Grants:			
Other Provincial Grants	-	79,287	-
Other Grants	219,949	221,409	199,589
Total Operating Grants	219,949	300,696	199,589
Fees and Other Revenue			
Other Revenue	6,067	140,323	8,935
Total Fees and Other Revenue	6,067	140,323	8,935
Total External Services Revenue	226,016	441,019	208,524
Other Revenue			
Miscellaneous Revenue	382,000	678,938	518,090
Sales & Rentals	4,800	226	5,185
Investments	130,000	216,233	176,912
Gain on Disposal of Capital Assets	-	-	1,406
Total Other Revenue	516,800	895,397	701,593
TOTAL REVENUE FOR THE YEAR	88,609,857	96,783,493	89,645,556

Chinook School Division 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Governance Expense			
Board Members Expense	168,852	178,738	199,790
Professional Development- Board Members	26,850	39,153	29,835
Advisory Committees	37,000	48,099	52,428
Professional Development - Local Boards/Advisory Committees	2,000	6,412	-
Elections	36,000	36,528	4,897
Other Governance Expenses	175,500	158,456	298,080
Total Governance Expense	446,202	467,386	585,030
Administration Expense			
Salaries	819,996	869,116	828,742
Benefits	134,437	134,789	134,460
Supplies & Services	174,766	207,367	165,312
Non-Capital Furniture & Equipment	23,007	22,732	25,195
Building Operating Expenses	91,150	177,909	91,659
Communications	91,150	85,360	91,189
Travel	9,600	8,502	11,158
Professional Development	14,000	15,493	15,792
Amortization of Tangible Capital Assets	209,882	280,313	200,447
Total Administration Expense	1,567,988	1,801,581	1,563,954
Instruction Expense			
Instructional (Teacher & LEADS Contract) Salaries	39,678,150	39,767,622	38,377,987
Instructional (Teacher & LEADS Contract) Benefits	1,774,015	1,937,338	2,266,686
Program Support (Non-Teacher Contract) Salaries	9,749,626	9,761,934	8,970,777
Program Support (Non-Teacher Contract) Benefits	1,809,947	1,765,991	1,655,377
Instructional Aids	2,290,477	1,884,856	2,099,361
Supplies & Services	887,238	638,436	605,646
Non-Capital Furniture & Equipment	534,728	545,343	254,784
Communications	170,804	196,158	190,714
Travel	776,445	795,903	718,605
Professional Development	728,795	542,719	522,584
Student Related Expense	232,726	274,170	283,416
Amortization of Tangible Capital Assets	1,148,962	1,017,712	1,041,206
Total Instruction Expense	59,781,913	59,128,182	56,987,143

Chinook School Division 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Plant Operation & Maintenance Expense			
Salaries	3,317,984	3,257,658	3,134,340
Benefits	603,968	564,656	549,289
Supplies & Services	22,491	528	972
Non-Capital Furniture & Equipment	25,300	59,431	26,887
Building Operating Expenses	4,453,016	4,131,878	4,084,276
Communications	18,870	11,899	15,717
Travel	142,800	164,455	154,439
Professional Development	19,380	10,443	15,001
Amortization of Tangible Capital Assets	2,114,858	2,074,256	1,824,131
Total Plant Operation & Maintenance Expense	10,718,667	10,275,204	9,805,052
Student Transportation Expense			
Salaries	3,259,409	3,340,271	3,177,414
Benefits	570,479	549,886	560,718
Supplies & Services	1,332,550	1,461,032	1,448,309
Non-Capital Furniture & Equipment	970,459	999,494	1,053,214
Building Operating Expenses	97,600	93,730	77,780
Communications	14,948	16,655	11,943
Travel	20,000	29,713	25,455
Professional Development	15,000	10,509	17,341
Contracted Transportation	1,745,679	1,643,989	1,599,649
Amortization of Tangible Capital Assets	1,306,633	1,075,798	1,053,096
Total Student Transportation Expense	9,332,757	9,221,077	9,024,919
Tuition and Related Fees Expense			
Tuition Fees	426,121	426,301	264,732
Transportation Fees	24,061	28,261	24,061
Total Tuition and Related Fees Expense	450,182	454,562	288,793
School Generated Funds Expense			
Supplies & Services	14,000	10,493	5,679
Cost of Sales	450,000	594,073	510,665
Non-Capital Furniture & Equipment	3,000	8,326	-
School Fund Expenses	1,750,000	1,506,819	1,572,181
Amortization of Tangible Capital Assets	-	10,064	10,064
Total School Generated Funds Expense	2,217,000	2,129,775	2,098,589

Chinook School Division 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Complementary Services Expense			
Instructional (Teacher & LEADS Contract) Salaries & Benefits	248,929	273,594	192,843
Program Support (Non-Teacher Contract) Salaries & Benefits	126,197	87,598	108,245
Transportation Salaries & Benefits	18,041	1,540	758
Instructional Aids	43,407	11,151	10,899
Supplies & Services	16,122	11,208	20,706
Non-Capital Furniture & Equipment	2,346	9,222	-
Building Operating Expenses	870	59	-
Communications	6,865	10,344	3,707
Travel	3,000	5,386	3,663
Professional Development (Non-Salary Costs)	622	3,030	2,293
Student Related Expenses	11,793	12,976	9,744
Contracted Transportation & Allowances	-	30,416	7,838
Amortization of Tangible Capital Assets	-	1,615	1,161
Total Complementary Services Expense	478,192	458,139	361,857
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	199,344	224,701	176,619
Plant Operation & Maintenance Salaries & Benefits	-	17,861	16,954
Supplies & Services	2,500	7,806	866
Communications	2,500	2,254	2,351
Travel	20,500	14,118	18,194
Professional Development (Non-Salary Costs)	2,000	3,009	735
Total External Services Expense	226,844	269,749	215,719

Chinook School Division 211
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	12,400	1,824	5,278
Interest on Other Capital Loans and Long Term Debt			
School Facilities	23,029	167,902	39,738
Other	96,018	90,199	107,673
Total Interest and Bank Charges	<u>131,447</u>	<u>259,925</u>	<u>152,689</u>
Loss on Disposal of Tangible Capital Assets	-	117,297	-
Provision for Uncollectable Taxes	-	13,828	(120,216)
Total Other Expense	131,447	391,050	32,473
<hr/>			
TOTAL EXPENSES FOR THE YEAR	85,351,192	84,596,705	80,963,529

Chinook School Division 211
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2013

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment		Work-in-Progress	2013	2012	
								Computer Software	Work-in-Progress				
Opening Balance as of September 1	150,935	1,299,319	80,083,007	4,224,402	15,297,935	1,038,313	7,548,817	3,685,991	1,427,555	6,093,080	120,849,354	109,463,812	
Additions/Purchases	-	-	-	-	915,616	104,703	472,425	789,649	-	11,670,834	-	13,953,227	11,448,427
Disposals	(23,887)	(12,924)	(655,606)	(75,561)	(1,169,860)	-	(42,338)	-	-	-	(1,980,176)	(62,885)	
Transfers to (from)	-	-	109,817	5,152,602	-	-	-	-	-	(5,262,419)	-	-	
Closing Balance as of August 31	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	

Tangible Capital Assets - at Cost:

Tangible Capital Assets - Amortization:

Opening Balance as of September 1	872,302	35,006,802	2,121,597	8,893,354	781,478	5,006,413	2,784,058	990,022	-	-	56,456,026	52,374,612
Amortization of the Period	36,695	1,580,912	414,950	1,017,199	110,417	573,774	535,942	189,869	-	-	4,459,758	4,130,105
Disposals	(12,924)	(603,158)	(75,561)	(1,145,429)	-	(16,936)	-	-	-	-	(1,854,008)	(48,691)
Closing Balance as of August 31	896,073	35,984,556	2,460,986	8,765,124	891,895	5,563,251	3,320,000	1,179,891	N/A	N/A	59,061,776	56,456,026

Net Book Value:

Opening Balance as of September 1	150,935	427,017	45,076,205	2,102,805	6,404,581	256,835	2,542,404	901,933	437,533	6,093,080	64,393,328	57,089,200
Closing Balance as of August 31	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
Change in Net Book Value	(23,887)	(36,695)	(1,523,543)	4,737,652	(126,014)	(5,714)	(126,751)	253,707	(189,869)	6,408,415	9,367,301	7,304,128

Disposals:

Historical Cost	23,887	12,924	655,606	75,561	1,169,860	-	42,338	-	-	-	1,980,176	62,885
Accumulated Amortization	-	12,924	603,158	75,561	1,145,429	-	16,936	-	-	-	1,854,008	48,691
Net Cost	23,887	-	52,448	-	24,431	-	25,402	-	-	-	126,168	14,194
Price of Sale	6,583	-	(51,835)	5,324	27,548	-	21,251	-	-	-	8,871	15,600
Gain/loss on Disposal	(17,304)	-	(104,283)	5,324	3,117	-	(4,151)	-	-	-	(117,297)	1,406

Chinook School Division 211
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2013

	2013	2012
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	4,459,758	4,130,105
Net (Gain) Loss on Disposal of Tangible Capital Assets	117,297	(1,406)
Total Non-Cash Items Included in Surplus	4,577,055	4,128,699

Chinook School Division 211
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2013

	2013	2012
Net Change in Non-Cash Operating Activities:		
Increase in Accounts Receivable	(4,098,083)	(791,503)
Increase (Decrease) in Provincial Grant Overpayment	(51,904)	51,904
Increase In Accounts Payable and Accrued Liabilities	987,916	406,563
Increase in Liability for Employee Future Benefits	116,500	429,100
Increase (Decrease) in Deferred Revenue	(420,860)	218,654
Decrease (Increase) in Inventory of Supplies for Consumption	97,449	(62,909)
Increase in Prepaid Expenses	(30,866)	(144,803)
Total Net Change in Non-Cash Operating Activities	(3,399,848)	107,006

CHINOOK SCHOOL DIVISION NO. 211
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2013

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 Canadian Institute of Chartered Accountants (CICA).

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

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

In 2013, the school division adopted the new PSA standards PS1201 Financial Statement Presentation, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments, PS3410 Government Transfers and PS3450 Financial Instruments.

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.

d) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

e) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with 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 \$1,467,900 (2012 - \$1,351,400) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$39,676,941 (2012 - \$39,536,150) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$797,601 (2012 - \$783,773) because actual collectability may differ from initial 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 financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, bank indebtedness, accounts payable and accrued liabilities and long-term debt.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

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.

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 consolidated statement of operations in the period the gain or loss occurs.

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 include 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.

Portfolio Investments consist of Co-op and Credit Union equity values, debenture 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, 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 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.

Prepaid Expenses are prepaid amounts for goods or services (insurance premiums, Workers' Compensation premiums, software licenses, photocopier copy agreements, etc.) which will provide economic benefits in one or more future periods.

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.

Short-Term Borrowings are comprised of bank indebtedness with initial maturities of one year or less and are incurred for the purpose of financing current expenses in accordance with the provisions of *The Education Act, 1995*.

Provincial Grant Overpayment represents grants advanced to the school division in excess of the determined entitlement and which are repayable to the provincial government.

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 and management's best estimate of expected discount rate, inflation, salary escalation, termination and retirement rates and mortality. 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. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year.

Recognition of employee future benefits obligations commenced on September 1, 2008. The school division recorded the full value of the obligation related to these benefits for employees' past service at this time.

Deferred revenue:

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:

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.

Restricted revenues are amounts received 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. Restricted revenues are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

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 the new 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. Eligibility criteria are criteria that the school division has to meet in order to receive the transfer. Stipulations describe how the school division must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability.

Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of 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 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.

l) 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, 2013 was \$0 (August 31, 2012 - \$0).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2013	2012
Portfolio investments in the cost and amortized cost category:	Cost	Cost
GICs	\$ 40,020	\$ 40,254
Debenture	159,430	159,430
Co-op and Credit Union Equity	40,571	37,150
Total portfolio investments reported at cost and amortized cost	\$ 240,021	\$ 236,834

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
Governance	\$ 217,891	\$ 249,495	\$ -	\$ -	\$ 446,202	\$ 467,386	\$ 585,030
Administration	1,003,905	517,363	-	280,313	1,567,988	1,801,581	1,563,954
Instruction	53,232,885	4,877,585	-	1,017,712	59,781,913	59,128,182	56,987,143
Plant	3,822,314	4,378,633	-	2,074,257	10,718,667	10,275,204	9,805,052
Transportation	3,890,157	4,255,122	-	1,075,798	9,332,757	9,221,077	9,024,919
Tuition and Related Fees	-	454,562	-	-	450,182	454,562	288,793
School Generated Funds	-	2,119,711	-	10,064	2,217,000	2,129,775	2,098,589
Complementary Services	362,732	93,792	-	1,615	478,192	458,139	361,857
External Services	242,562	27,187	-	-	226,844	269,749	215,719
Other	-	131,125	259,925	-	131,447	391,050	32,473
TOTAL	\$ 62,772,446	\$ 17,104,574	\$ 259,925	\$ 4,459,760	\$ 85,351,192	\$ 84,596,705	\$ 80,963,529

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 Consolidated Statement of Financial Position.

Details of the employee future benefits are as follows:

	2013	2012
	<u>31-Aug-13</u>	<u>31-Aug-12</u>
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25%	3.25%
Discount rate (percentage)	3.50%	2.70%
Inflation rate (percentage)	2.25%	2.25%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2013	2012
Accrued Benefit Obligation - beginning of year	\$ 1,535,400	\$ 984,500
Current period benefit cost	179,200	106,000
Interest cost	44,700	35,900
Benefit payments	(121,200)	(70,600)
Actuarial losses (gains)	(140,700)	126,600
Plan amendments	-	353,000
Accrued Benefit Obligation - end of year	1,497,400	1,535,400
Unamortized Net Actuarial Losses	(29,500)	(184,000)
Liability for Employee Future Benefits	\$ 1,467,900	\$ 1,351,400

Employee Future Benefits Expense	2013	2012
Current period benefit cost	\$ 179,200	\$ 106,000
Amortization of net actuarial loss	13,800	4,800
Plan amendments	-	353,000
Benefit cost	193,000	463,800
Interest cost on unfunded employee future benefits obligation	44,700	35,900
Total Employee Future Benefits Expense	\$ 237,700	\$ 499,700

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 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:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	570	42	612	698
Member contribution rate (percentage of salary)	7.8%/10.0%	6.05%/7.85%	6.05%/10.0%	7.8%/6.05%
Member contributions for the year	\$ 3,100,135	\$ 120,886	\$ 3,221,021	\$ 3,165,938

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.

Details of the MEPP are as follows:

	2013	2012
Number of active School Division members	720	794
Member contribution rate (percentage of salary)	8.15%/7.4%	7.40%
School Division contribution rate (percentage of salary)	8.15%/7.4%	7.40%
Member contributions for the year	\$ 1,306,979	\$ 1,157,473
School Division contributions for the year	\$ 1,306,979	\$ 1,157,473
Actuarial valuation date	31-Dec-12	31-Dec-11
Plan Assets (in thousands)	\$ 1,578,536	\$ 1,395,109
Plan Liabilities (in thousands)	\$ 1,420,319	\$ 1,627,865
Plan (Deficit) Surplus (in thousands)	\$ 158,217	\$ (232,756)

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:

	2013			2012		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 27,532,528	\$ 797,601	\$ 26,734,927	\$ 24,075,359	\$ 783,773	\$ 23,291,586
Provincial Grants Receivable	-	-	-	33,708	-	33,708
Capital Grant Receivable	1,499,365	-	1,499,365	573,138	-	573,138
Receivable from First Nations	164,724	-	164,724	189,861	-	189,861
GST Receivable	245,069	-	245,069	461,798	-	461,798
Accrued Interest	8,771	-	8,771	7,991	-	7,991
Other	114,857	-	114,857	111,548	-	111,548
Total Accounts Receivable	\$ 29,565,314	\$ 797,601	\$ 28,767,713	\$ 25,453,403	\$ 783,773	\$ 24,669,630

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	2013	2012
Accrued Salaries and Benefits	\$ 876,347	\$ 1,020,548
Supplier Payments	3,035,878	2,280,941
Other :		
Taxes due to Municipalities	-	370
Capital Holdbacks	827,468	449,918
Total Accounts Payable and Accrued Liabilities	\$ 4,739,693	\$ 3,751,777

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2013	2012
Capital Loans:		
BMO fixed rate (4.95%) maturing April 2017. Annual blended payments of \$454,673.	\$ 1,585,307	\$ 1,943,800
BMO accrued interest to August 31	\$ 26,493	\$ 32,474
TD Bank fixed rate (3.58%), unsecured, maturing April 2033. Monthly blended payments of \$55,379	\$ 9,373,264	\$ -
TD Bank accrued interest to August 31	\$ 15,629	
TD Bank fixed rate (2.84%), unsecured, maturing December 2017. Monthly blended payments of \$18,061	\$ 882,645	\$ -
TD Bank accrued interest to August 31	\$ 1,168	\$ -
Scotiabank fixed rate (4.25%) maturing August 2014. Monthly principle payments of \$22,916 plus interest.	\$ 254,534	\$ 529,527
CIBC fixed rate (5.93%) maturing August 2013. Annual blended payments of \$114,936.	\$ -	\$ 212,536
CIBC accrued interest to August 31	\$ -	\$ 11,456
Total Long Term Debt	\$ 12,139,039	\$ 2,729,793

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

	Capital Loans		Total	
2014	\$	1,159,367	\$	1,159,367
2015		941,140		941,140
2016		978,252		978,252
2017		982,918		982,918
2018		457,617		457,617
Thereafter		7,619,745		7,619,745
Total	\$	12,139,039	\$	12,139,039

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

	Capital Loans		2013		2012	
Principal	\$ 1,084,603	\$ 1,084,603	\$	611,192		
Interest	258,101	258,101	258,101	147,411		
Total	\$ 1,342,704	\$ 1,342,704	\$	758,603		

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2012	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2013
Capital projects:				
Federal capital tuition	\$ 14,960	\$ 14,112	\$ -	\$ 29,072
Ministry of Education capital transfers	-	-	-	-
Proceeds from sale of school buildings	293,876	-	-	293,876
Other deferred capital project revenue	-	950	-	950
Oman PreK Start Up Grant	23,104	-	23,104	-
Total capital projects deferred revenue	331,940	15,062	23,104	323,898
Other deferred revenue:				
Property Taxation	3,176,370	3,010,906	3,176,370	3,010,906
Prairie Learning Centre	29,416	-	29,416	-
Chinook International Program	36,479	-	16,479	20,000
Family Advocacy	126,780	-	126,780	-
Regional Intersectoral Committee	46,025	-	46,025	-
SGI - Driver Training program	13,836	-	13,836	-
CAMPS - Fundraising	18,291	6,857	-	25,148
English as Additional Language Grant	-	1,590	-	1,590
Cognitive Disability Strategy	23,265	-	23,265	-
Rentals	220	-	-	220
Total other deferred revenue	3,470,682	3,019,353	3,432,171	3,057,864
Total Deferred Revenue	\$ 3,802,622	\$ 3,034,415	\$ 3,455,275	\$ 3,381,762

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 2013 and 2012:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Prairie Learning Centre	Chinook International Program	Nutrition	2013	2012
Revenue:						
Operating Grants	\$ 352,241	\$ -	\$ -	\$ -	\$ 352,241	\$ 262,898
Fees and Other Revenue		58,720	68,100	-	126,820	37,367
Total Revenue	352,241	58,720	68,100	-	479,061	300,265
Expenses:						
Salaries & Benefits	298,100	64,632	-	-	362,732	301,846
Instructional Aids	10,702	449	-	-	11,151	10,899
Supplies and Services	4,471	6,241	496	-	11,208	20,706
Non-Capital Equipment	6,697	2,525		-	9,222	-
Building Operating Expenses	59	-		-	59	-
Communications	607	4,388	5,349	-	10,344	3,707
Travel	396	2,681	2,309	-	5,386	3,663
Professional Development (Non-Salary)	-	3,030		-	3,030	2,293
Student Related Expenses	-	-	29,078	12,326	41,404	9,744
Contacted Transportation & Allowances	1,988	-	-	-	1,988	7,838
Amortization of Tangible Capital Assets	820	795	-	-	1,615	1,161
Total Expenses	323,840	84,741	37,232	12,326	458,139	361,857
(Deficiency) Excess of Revenue over Expenses	\$ 28,402	\$ (26,021)	\$ 30,868	\$ (12,326)	\$ 20,923	\$ (61,592)

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)** and the **Prairie Learning Centre**.

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.

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 2013 and 2012:

Summary of External Services Revenues and Expenses, by Program	Family Advocacy Worker	Regional Intersectoral Committee	Cognitive Disability Strategy	Cafeteria	Rentals	2013	2012
Revenue:							
Operating Grants	\$ 75,385	\$ 146,024	\$ 79,287	\$ -	\$ -	\$ 300,696	\$ 199,589
Fees and Other Revenue	126,780	-	-	13,543	-	140,323	8,935
Total Revenue	202,165	146,024	79,287	13,543	-	441,019	208,524
Expenses:							
Salaries & Benefits	96,140	85,399	43,218	-	17,805	242,562	193,573
Supplies and Services	5,034	478	2,294	-	-	7,806	866
Communications	1,819	435	-	-	-	2,254	2,351
Travel	5,008	5,082	4,028	-	-	14,118	18,194
Professional Development	475	981	1,553	-	-	3,009	735
Total Expenses	108,476	92,375	51,093	-	17,805	269,749	215,719
(Deficiency) Excess of Revenue over Expenses	\$ 93,689	\$ 53,649	\$ 28,194	\$ 13,543	\$ (17,805)	\$ 171,270	\$ (7,195)

The Cafeteria within the Swift Current Comprehensive High School is leased to an Independent operator with the intent of providing 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), Cognitive Disability Strategy, and rental of school facilities.

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 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.

Rental of school facilities is based on direction contained in board policy. The intent of providing access to school facilities by community groups is to be a public service.

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.

Accumulated surplus is comprised of the following:

- i) Accumulated surplus is comprised of surplus from operations, which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below.
- ii) Accumulated remeasurement gains and losses, which represents the unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value.

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:

	August 31 2012	Additions during the year	Reductions during the year	August 31 2013
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 64,393,328	\$ 9,367,301	\$ -	\$ 73,760,629
Less: Debt owing on Tangible Capital Assets	2,729,793	10,493,849	(1,084,603)	12,139,039
	61,663,535	(1,126,548)	1,084,603	61,621,590
PMR maintenance project allocations (1)	-	693,048	(118,014)	575,034
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	-	8,062,618	(6,644,817)	1,417,801
	-	8,062,618	(6,644,817)	1,417,801
Other:				
School generated funds	862,847	83,178	-	946,025
Professional Development	849,642	49,377	(26,116)	872,902
School budget carryovers	232,716	-	(157,913)	74,803
Frontier Playground	1,720	-	-	1,720
Board Election	24,000	24,000	(24,000)	24,000
ETC Refund	13,149	-	(13,149)	-
Additional Programs:				
EAL Assessment & Project Fund	-	22,675	-	22,675
Driver Training Program	-	22,821	-	22,821
Pre K Program	-	6,439	-	6,439
Prairie Learning Center	-	39,245	-	39,245
Cognitive Disability Strategy	-	28,060	-	28,060
Family Advocacy Project	-	92,954	-	92,954
Regional Intersectoral Committees	-	53,379	-	53,379
	1,984,074	422,128	(221,178)	2,185,024
Unrestricted Surplus	22,009,612	10,034,948	-	32,044,560
Total Accumulated Surplus from Operations	\$ 85,657,221	\$ 18,086,194	\$ 5,899,406	\$ 97,844,009

- (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.

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, 2012 and the Minister of Education on August 10, 2012.

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.

	2013	2012
Revenues:		
Ministry of Education	\$ 53,184,726	\$ 46,759,452
Saskatchewan School Divisions	-	(48,610)
Workers' Compensation Board (Saskatchewan)	32,666	42,249
Ministry of Social Services	79,287	-
Saskatchewan Government Insurance	281,115	246,209
	\$ 53,577,795	\$ 46,999,300
Expenses:		
Cypress Health Region	\$ 2,580	\$ -
Great Plains College	276,081	171,542
Information Services Corporation	312	-
Saskatchewan School Divisions	92,118	74,244
SaskEnergy Incorporated	488,580	600,768
Workers' Compensation Board (Saskatchewan)	152,778	152,419
Saskatchewan Power Corporation	544,742	498,332
Saskatchewan Queen's Printer	69	-
Saskatchewan Telecommunications Holding Corporation	194,412	168,484
Saskatchewan Government Insurance	137,763	116,201
	\$ 1,889,436	\$ 1,781,990
Accounts Receivable:		
Saskatchewan School Divisions	\$ 4,000	\$ 4,126
Ministry of Education	1,524,365	573,138
	\$ 1,528,365	\$ 577,263
Prepaid Expenses:		
Saskatchewan Workers Compensation Board	\$ 49,717	\$ 82,003
	\$ 49,717	\$ 82,003
Accounts Payable and Accrued Liabilities:		
SaskEnergy Incorporated	\$ 22,408	\$ 7,365
Saskatchewan Power Corporation	34,342	32,554
Saskatchewan Telecommunications Holding Corporation	14,163	14,519
	\$ 70,913	\$ 54,438
Deferred Revenue:		
Ministry of Education	\$ -	\$ 195,911
Ministry of Social Services	\$ -	\$ 23,265
Saskatchewan Government Insurance	\$ -	\$ 13,836
	\$ -	\$ 233,012

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, 2013, total costs incurred to date on this project were \$10,752,188. During the year payments of \$6,741,549 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.

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	Total
	2013	2012	2013	2012	2013	2012
Cash and short-term investments	\$ 305,768	\$ 313,139	\$ -	\$ 48,857	\$ 305,768	\$ 361,996
Portfolio investments					-	
Total Assets	\$ 305,768	\$ 313,139	\$ -	\$ 48,857	\$ 305,768	\$ 361,996
Revenues						
Contributions and donations	\$ -	\$ 25,100	\$ 12,698	\$ 17,093	\$ 12,698	\$ 42,193
Interest on investments	8,118	11,830	447	821	\$ 8,565	12,652
	8,118	36,930	13,146	17,914	21,263	54,845
Expenses						
Recipient and DSLP Payouts	15,489	10,635	62,002	-	\$ 77,491	10,635
	15,489	10,635	62,002	-	77,491	10,635
Excess (Deficit) of Revenue over Expenses	(7,371)	26,295	(48,857)	17,914	(56,228)	44,210
Trust Fund Balance, Beginning of Year	313,139	286,844	48,857	30,943	361,996	317,786
Trust Fund Balance, End of Year	\$ 305,768	\$ 313,139	\$ 0	\$ 48,857	\$ 305,768	\$ 361,996

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for Ecole Centennial School in the amount of \$13,139,324 over 1 year
- construction contract for Fairview School for \$3,933,248 over 2 years
- construction contract for Leader Composite High School in the amount of \$2,700,637 over 1 year

- operating and capital lease obligations, as follows:

	Operating Leases		
	School Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2014	\$ 147,772	\$ 276,905	\$ 424,677
2015	144,502	276,905	421,407
2016	6,000	276,905	282,905
2017	6,000	-	6,000
2018	6,000	-	6,000
	\$ 310,274	\$ 830,715	\$ 1,140,989
Total Lease Obligations	\$ 310,274	\$ 830,715	\$ 1,140,989

19. ACCOUNTING CHANGES

The school division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2013:

PS1201 Financial Statement Presentation

The school division adopted the new PS1201 Financial Statement Presentation standard in 2013. PS1201 establishes general reporting principles and standards for the disclosure of information in financial statements, and introduces a new Statement of Remeasurement Gains and Losses which reports unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value, and accounts for amounts reclassified to the statement of operations upon derecognition or settlement. This standard is applicable to the fiscal year in which the new PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. These standards are adopted on a prospective basis, without restatement of prior period comparative amounts and accordingly, no 2012 comparatives have been provided in the new Statement of Remeasurement Gains and Losses. Implementation of PS1201, PS2601 and PS3450 required the school division to remeasure its financial instruments at September 1, 2012 and to recognize the accumulated remeasurement gains and losses in the opening balance in the Statement of Remeasurement Gains and Losses.

The adoption of the new PS1201 standard has not impacted the school division's financial statements as the school division had no remeasurement gains or losses to report in 2013.

PS2601 Foreign Currency Translation

The school division adopted the revised PS2601 Foreign Currency Translation standard in 2013. This revised standard establishes standards on how to account for and report transactions that are denominated in a foreign currency, and replaces the previous PS2600 Foreign Currency Translation. The revised PS2601 standard must be implemented in the same fiscal year as the new PS3450 Financial Instruments standard is adopted, and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were

not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

The adoption of the revised PS2601 standard has not resulted in any changes to the measurement and recognition of foreign currency transactions or balances by the school division .

PS3041 Portfolio Investments

The school division adopted the new PS3041 Portfolio Investments standard in 2013. This new standard establishes standards on how to account for and report portfolio investment, and replaces the previous PS3030 Temporary Investments and PS3040 Portfolio Investments standards and is applicable to the fiscal year in which the PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. The PS3041 standard refers to PS3450 for recognition and measurement of investments and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

Previously, the school division classified investments as either Short-Term Investments or Long-Term Investments, depending on the purpose and maturity of the investment. Short-Term Investments were recorded at the lower of cost or market; Long-Term Investments were carried at amortized cost, with write-downs to reflect any permanent impairment in value.

The adoption of the new PS3041 standard has not resulted in any changes to the measurement and recognition of portfolio investments by the school division.

PS3450 Financial Instruments

The school division adopted the new PS3450 Financial Instruments standard in 2013. This new standard provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the school division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the school division:
 - (i) recognized all financial assets and financial liabilities on its statement of financial position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and
 - (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.

- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.
- (d) the school division established an accounting policy for the identification of embedded derivatives in contracts entered into by it. The school division's policy, and its application, recognizes as separate assets and liabilities those embedded derivatives required to be reported in accordance with provisions of PS3450 on either a retroactive or prospective basis. The adoption of this policy has not impacted the school division's 2013 financial statements as the school division did not have any derivative contracts.

The adoption of the new PS3450 standard has not resulted in any changes to the measurement and recognition of the school division's financial instruments other than additional disclosures which include the school division's risk management practices.

PS3410 Government Transfers

The school division adopted the revised PS3410 Government Transfers standard in 2013. This revised standard establishes standards on how to account for and report government transfers (grants), with the most significant impact to the school division pertaining to the criteria for recognition of revenue for the government transfers it receives. The revised standard allows for either prospective or retroactive implementation. The school division has elected to apply the requirements of the revised standard on a prospective basis. Accordingly, the adoption of this revised standard did not have an impact on the school division's comparative figures but did require additional disclosures in the notes.

Previously, government transfers (grants) that restricted how those resources were to be used were deferred and recognized in revenue as the related expenses or expenditures were incurred. The adoption of the new PS3410 required that the school division assess government transfers (grants) received to determine if they meet the requirement for deferral as a liability, in accordance with the new standard. The impact to the school division resulting from the adoption of the new PS3410 standard is as follows: recognition of \$233,012 of income during the current year that was previously reported at deferred revenue.

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 accounts receivable at August 31, 2013 and August 31, 2012 was:

	August 31, 2013		August 31, 2012	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 84,652	\$ -	\$ 71,878	\$ -
Over 90 days	30,205	-	39,670	-
Total	\$ 114,857	\$ -	\$ 111,548	\$ -

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, 2013			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,739,693	\$ -	\$ -	\$ 4,739,693
Long term debt	398,031	761,336	3,759,772	7,175,963
Total	\$ 5,137,724	\$ 761,336	\$ 3,759,772	\$ 11,915,656

Long term debt repayments of \$10,255,909 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, portfolio investments, and bank indebtedness. 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, 2013.

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, 2013 or August 31, 2012.

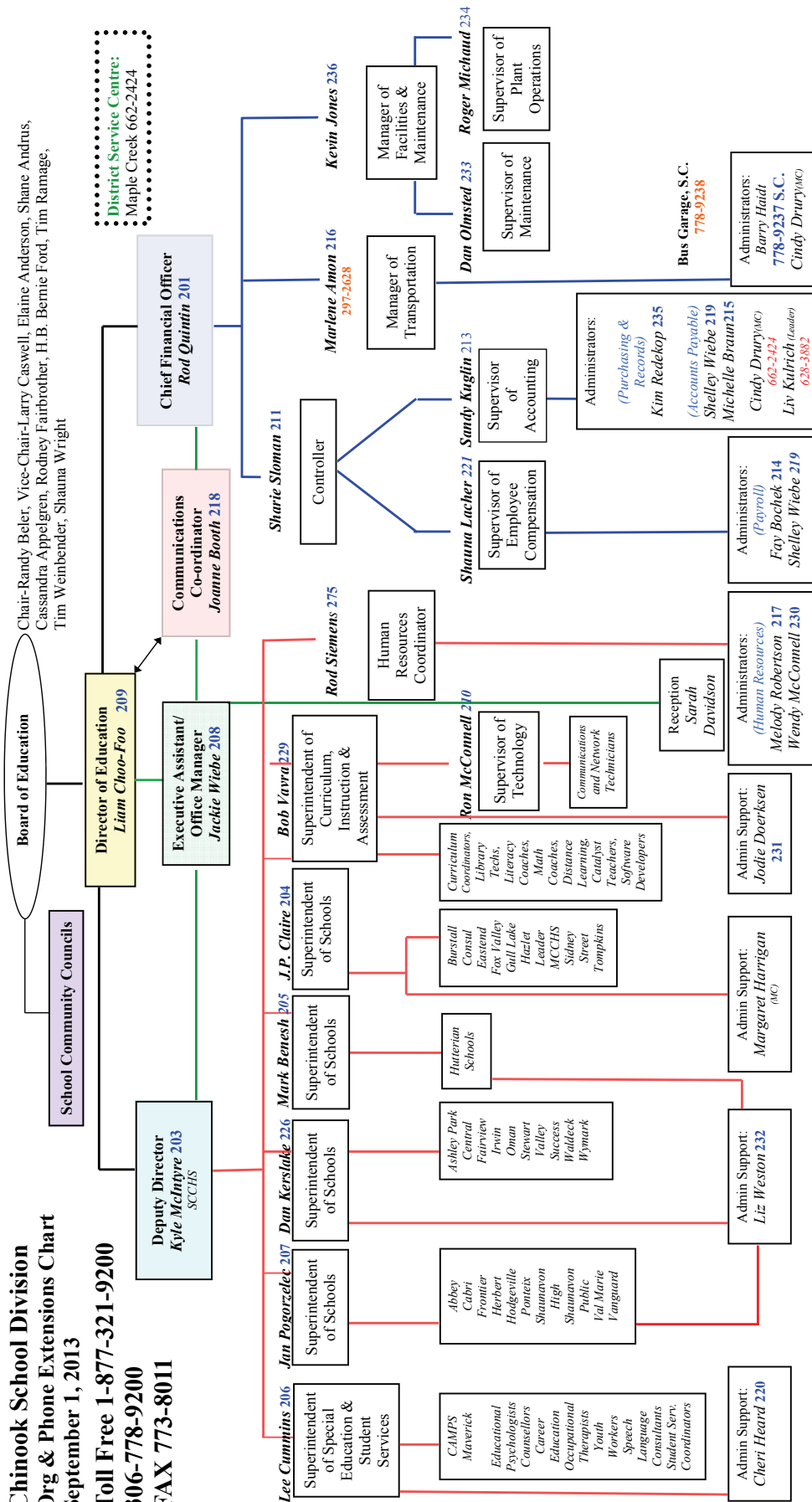
Appendix B: Organizational Chart Chinook School Division – August 31, 2013

**Chinook School Division
Org & Phone Extensions Chart
September 1, 2013**

**Toll Free 1-877-321-9200
306-778-9200
FAX 773-8011**

Chair-Randy Beler, Vice-Chair-Larry Caswell, Elaine Anderson, Shane Andrus,
Cassandra Appelgren, Rodney Fairbrother, H.B. Bernie Ford, Tim Ramage,
Tim Weinbender, Shauma Wright

.....
● District Service Centre:
● Maple Creek 662-2424



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

Upstairs FAX 773-0591

Appendix C: School List

There are 63 schools in Chinook School Division located in 30 communities:

Schools	Grades	Location
Abbey Hutterite School	K - 8	Abbey
Abbey School	K – 9	Abbey
Ashley Park School	K – 5	Swift Current
Bone Creek Hutterite	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	Pontix

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 Hutterian 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 -1	Tompkins
Tompkins School	K – 5	Tompkins
Val Marie School	K – 12	Val Marie
Vanguard Community School	K – 12	Vanguard
Waldeck 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 – 2012-13

Chinook School Division Payee Disclosure List for the Fiscal Year September 1, 2012 to August 31, 2013

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, businesses 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

Name	Remuneration	Expenses	Travel	Professional Development	Total
Anderson, Elaine	6,300.00	791.78	6026.01	2133.57	15,251.36
Andrus, Shane	8,550.00	950.51	9881.99	4135.89	23,518.39
Appelgren, Cassandra	10,575.00	795.42	379.41	2,458.27	14,208.10
Beler, Randy (Chair)	22,962.50	1297.13	2,495.54	8,007.85	34,763.02
Bickner, John	1,350.00	109.37	553.22		2,012.59
Caswell, Larry (Vice-Chair)	12,600.00	804.92	4,909.36	6,006.34	24,320.62
Egland, Gerry	1,350.00	94.00	1,265.29		2,709.29
Fairbrother, Rodney	7,762.50	915.87	6,940.82	2,970.36	18,589.55
Ford, Bernie	10,575.00	578.38	5,345.25	143.08	16,641.71
Hartman, Eileen	2,925.00	215.00	2,728.41	900.00	6,768.41
Ramage, Tim	13,387.50	832.73	2,309.92	4,477.42	21,007.57
Weinbender, Tim	10,462.50	725.42	4,646.65	2,759.80	18,594.37
Wright, Shauna	8,362.50	591.41	5,391.25	5,160.22	19,505.38
TOTALS	117,162.50	8,701.94	52,873.12	39,152.80	217,890.36

Personal Services

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

Available upon request.

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

Transfers

Listed by program, are transfers to recipients who received a total of \$50,000 or more.

Great Plains College	273,639
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Supplier Payments

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

Acklands - Grainger Inc.	53,126
Action Office Interiors	58,805
AODBT	760,541
B & A Petroleum Ltd.	179,834
B.A. Robinson Co. Ltd.	79,516
Blue Imp	51,887
BMO Bank Of Montreal	454,673
Bus Sales Of Saskatoon Ltd.	629,265
Caliber Sport Systems	58,380
CDI Computer Dealers Inc.	186,068
Chinook Teachers' Association	80,323
CIBC	229,870
City Of Swift Current	774,759
Clark Roofing (1964) Ltd.	64,613
Climax Garage	65,735
Conbrio Consulting Services	85,680
CUPE	50,134
Dietz, Brad	67,276
Divine Hardwood Flooring Ltd.	53,647
Evolution Presentation	177,948
Federated Co-operatives Ltd.	499,913
First Canada ulc	902,167
Gabriel Construction Ltd.	102,933
Hale, Wendy	85,201
HBI Office Plus Inc.	139,168
HDA Engineering Ltd.	80,769
Heard, Larry	80,564
Hegg, Clarence	51,928
Heritage Developments	105,862
J & S Tire Service Ltd.	65,854
Kemsol Products Ltd.	182,903
Leeville Construction Ltd.	126,105
LUK Plumbing & Heating Ltd.	218,605
Lynda's Food Services	51,909
Marsh Canada Ltd.	369,956
Mcgraw-Hill Ryerson Ltd.	89,996
Melhoff Electric (77) Ltd.	113,618

Miller Ford Sales	139,644
Municipal Empl. Pension Plan	2,623,221
Nelson Education Ltd.	66,938
Pattison Mgm Architectural	92,528
Pearson Education Canada	269,161
Pioneer Co-op	296,387
Quorex Construction Service	1,456,481
Receiver General	15,898,313
Sask Energy	488,580
Sask Power	541,342
Sask Schl Boards Assoc.	1,011,501
Sask Teachers Federation	4,073,355
Sask Tel	171,177
Sask Workers' Compensation	152,778
Saskcon Repair Services Ltd	202,643
Sauder, Lyn	91,298
Scholastic Canada Ltd.	71,075
SGI Auto Fund Division	139,510
Shaunavon Co-Op	69,105
Skip's Auto Service Ltd.	60,326
Softchoice Corporation	429,609
Sportfactor Inc.	55,187
SRB Education Solutions	73,607
Standard Motors	77,970
Suncorp Valuations Ltd.	51,464
Supreme Office Products	63,891
Swift Plumbing & Heating Ltd.	62,263
Teachers Superannuation Comm.	84,634
Teachers Superannuation Fund	120,886
Trac Records Inc.	62,789
Unisource (Crown Paper)	85,703
Village of Abbey	51,682
Vinny's Autobody	53,846
Warner Truck Industries Ltd	459,255
Western Environmental Canada	59,095
Westridge Construction Ltd.	8,123,717
Wiens Agritec	333,203
Xerox Canada Ltd.	315,469

Other Expenditures

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

Holy Trinity RC Separate SD	72,559
Prairie Rose School Div #8	152,011

Appendix E: Infrastructure Projects – 2012-13

<i>School</i>	<i>Project</i>	<i>Details</i>	<i>2012-13 Cost</i>
Ashley Park	Roof Replacement	Replace Roof over the original wing	397,049.00*
Burstall	Boiler Replacement	Replacement of boiler and piping and installation of BMS	\$324,542.00
Burstall	Roof Replacement	Replacement of roof over library and PAA	\$142,960.00
Consul	Roof Replacement	Replace roof over the entire school	\$373,368.00*
École Centennial	New School	Build a new Joint use / dual track school	\$26,846,028.00**
École Oman	Portable	Build and attach portable to house Pre-K	\$404,825.00*
Fairview	Renovations	New Gym and renovation to accommodate new grade structure	\$4,552,520.00
Fox Valley	Roof Replacement	Replacement of roof over portable and around the gym	Rejected Bid because it was over budget. Will re-tender 2014
Leader	Roof Replacement	Replace standing seam roof with new SBS system c/w vapour barrier	\$2,466,809.00
Morse	Demolition	Demolish closed school and environmental clean-up	\$370,663.00
Ponteix	Fire Alarm Upgrade	Replace old 110 volt system with new code compliant addressable system	\$75,049.00
SCCHS	Roof Replacement	Replacement of roof around the gym	302,626.00*
Vanguard	Gym Floor Replacement	Knock out slab on grade floor and replace with structural slab and new floor finish	\$426,674.00*
Wymark	Boiler Replacement	Replace Boiler and piping	\$128,571.00
Total			\$36,532,746.00

* Part of the cost of this project was paid during the 2011-12 budget year.

** This project will be completed in 2013-14 and part of the cost will be incurred during 2013-14.