

Good Spirit School Division Budget Report

September 1, 2018 to
August 31, 2019



Table of Contents

Proposed Resolutions	Page 3
Highlights of the Strategic Plan and Budget	Page 4
School Division Focus Areas & Long-Term Goals	Page 5
Investment In Initiatives	Page 6
Impact of Additional Funding Allocation	Page 9
Financial Information	Page 10
Summary of Revenues	Page 12
Summary of Expenditures	Page 13
Financial Reporting Requirements for Assets	Page 14
Ministry Recognized Funding Compared to Actual Budget	Page 15
Long-term Debt	Page 16
Expenses by Function Economic Classification	Page 17
Expenses by Function Graph	Page 18
Reserves and Surplus	Page 19
Appendix A: 3-yr Preventative Maintenance and Restoration Projects	Page 20
Appendix B: School Division Staffing Allocation	Page 21

PROPOSED RESOLUTIONS

That the Board approve its annual operating and capital budget estimates for the fiscal year September 1, 2018, to August 31, 2019, as detailed in the Budget Report September 1, 2018, to August 31, 2019.

That the Board approved the use of \$300,000 from unrestricted reserves for the Unified Student Information System.

HIGHLIGHTS OF THE STRATEGIC PLAN AND BUDGET

The Good Spirit School Division (GSSD) 2018-19 Strategic Plan and budget supports the priorities of the Board and the Provincial Education Sector's Strategic Plan (ESSP).

The following Aspirational Statements represent items that Good Spirit School Division strives to achieve:

- Student Learning and Well-Being
- Equitable and Balanced Opportunities
- Accountability For All
- People Engagement
- Sustainable Infrastructure

In order for the Board to work towards these aspirational statements, the budget provides funding to carry out these necessary activities. The budget includes estimates for Revenue and Expenditures to support key priorities within the focus areas and long-term goals.

SCHOOL DIVISION FOCUS AREAS & LONG-TERM GOALS

Student & Family

GSSD exists to provide the highest level of student learning & well-being. All students will experience learning environments rich in the opportunities and experiences necessary to promote intellectual, emotional and spiritual growth.

- By June 2020, GSSD will reduce the number of students reporting anxiety by 10%.
- By June 2020, GSSD will reduce the number of students reporting depression by 10%.
- By June 2020, at least 85% of GSSD students will be at grade level in reading.
- By June 2020, at least 80% of GSSD students will be at grade level in writing.
- By June 2020, at least 80% of GSSD students will be at grade level in math.
- By June 2020, at least 90% of students exiting Kindergarten in GSSD will be ready for learning.
- By June 2020, GSSD will achieve an 85% three-year graduation rate.
- By June 2020, GSSD will achieve a 90% five-year graduation rate.

Internal Processes

GSSD is committed to providing equitable, balanced opportunities among schools, students, and staff.

- By June 2020, GSSD will demonstrate improvement in services to students and staff through the development and revision of processes and administrative procedures.

People Capacity

GSSD is a community of learners and believes collaborative partnerships with students, staff, families and community members will enhance educational opportunities.

- By June 2020, GSSD will demonstrate improvement in student learning and well-being through the training and development of our staff.
- By June 2020, GSSD will demonstrate improvement in student learning and well-being through the establishment of new and reaffirmed partnerships.
- By June 2020, GSSD will demonstrate improvement in staff safety and well-being through on-going training and development.

Financial Stewardship

GSSD believes that we are all accountable. Board members, students, staff, families and community members have a responsibility, both individually and as part of the learning team, to participate and to contribute positively to public education.

- By June 2020, GSSD will implement systemic approaches to find efficiencies and increase value for money allowing the division to respond to the challenges of student and staff needs.

INVESTMENT IN INITIATIVES

Supports for Learning

GSSD exists to provide the highest level of student learning. All students in the division will experience learning environments rich in the opportunities and experiences necessary to promote intellectual, emotional, spiritual, and physical well-being. Students in GSSD will

- be provided with differentiated supports or responsive teaching to assist them as they commit to develop their personal potential;
- be empowered to achieve success and positively impact the lives of others; and,
- have access to relevant, engaging curriculum and instruction supported by effective assessment strategies and tools.

A definitive focus on student growth requires the measurement of individual progress toward a clear set of identifiable and measurable outcomes. Data will be used to inform decision-making processes with the ultimate goal of promoting future personal growth and providing students the ability to achieve to their potential. During the 2018-19 school year, the Board of Education will continue to support the utilization of a variety of professional and paraprofessional staff to enhance educational opportunities for students. For example, the division has provided the following staff allocations:

FTE=Full-Time Equivalency

Role	2017-18 FTE	2018-19 FTE
School Counsellor	11	11.5
Educational Psychologist	2.3	2.8
Student Services Coordinator	3	3
Behaviour Support Coach	1	1
Aboriginal Student Achievement Coach	0	1.5
Speech-Language Pathologist	5.8	5.8
Speech-Language Pathologist Assistant	2	2
Educational Assistant	134	138
Student Support Teacher	34.25	34.6

At Grade Level Reading

GSSD is on target to exceed the provincial outcome of 80% of students reading at or above grade level by June 2020. Several action items will be carried out during the 2018-2019 school year to ensure reading achievement remains a priority. These action items include:

- Summer Reading Initiative and partnership with the Parkland Public Library;
- continued support for Grades 1-3 Word Study;
- targeted support for schools striving to meet the GSSD short-term reading goal;
- professional development provided by Pearson Fountas & Pinnell (F&P) consultant for all Grades 1-9 teachers on balanced literacy;
- implementation of the GSSD Levelled Literacy Intervention (LLI) flowchart to support schools in providing targeted intervention for all struggling readers;
- a target of 70% of students exiting LLI will meet their exit goal;

- Grade 1 teachers will assess students with the GSSD Early Literacy Assessment in the fall and the F&P Benchmark Assessment System (BAS) during the winter and spring assessment intervals; and,
- Grades 2 to 6 students will be assessed using the F&P BAS during the fall, winter (students in red and yellow), and spring assessment intervals.

High School Graduation

Achieving the provincial target of a three-year graduation rate of 85% for high school students is a key priority of the Board of Education. To assist in meeting this goal by 2020, Good Spirit has dedicated supports to offer a Graduation Coach in each school offering grades 10-12. The amount of time allotted was determined using school size and historical graduation rates. The role of the Graduation Coach will be to support students who are “at risk” or “off track” for meeting the three-year graduation goal. Additional supports, has also been provided to schools offering alternate learning environments for high school students who struggle with absenteeism and/or academic achievement.

First Nations/Métis Achievement

The Board of Education has invested in improving the success of First Nation Métis students by supporting the introduction of an Aboriginal Student Achievement Coach at the Kamsack Comprehensive Institute and the Yorkton Regional High School. The introduction of this position will see the following priorities attended to with First Nation Métis students:

- relationships and mentoring;
- transitions;
- culture;
- career counselling;
- academics; and,
- parental engagement.

Attention to these areas will result in improved attendance, student engagement, sense of belonging, and high school graduation rates.

Student Well-being

Student well-being remains a key priority of the Board of Education. Resources will be committed to areas such as Comprehensive School Community Health, the addition of a school counsellor, as well as additional time allocated to the area of Practical and Applied Arts. The Board is committed to ensuring all students will experience learning environments rich in the opportunities and experiences necessary to promote intellectual, emotional, spiritual, and physical well-being.

School Readiness

GSSD is committed to ensuring that our youngest students are provided a strong foundation to ensure a bright future. According to the Early Years Evaluation–Teacher Assessment (EYE-TA), which has been administered in Kindergarten over the past four years, approximately 40% of students entering Kindergarten in the Good Spirit School Division are not ready for school with that number decreasing to 16% of students not ready by the time they exit Kindergarten. GSSD has set a target of 90% of

students exiting Kindergarten will be ready to learn. An Early Learning Intervention team, consisting of members from Student Support Services and Learning Support Services, worked together during the 2017-18 school year to support school readiness through a focus on literacy. Proposed action items for the 2018-19 school year include:

- tracking of professional learning options for Prekindergarten and Kindergarten educators to ensure specialized knowledge in early childhood education;
- a focus on Family Engagement to include professional development, Family Engagement Look Fors, and Family Engagement Days built into the division calendar;
- classroom visits from the Early Years Coach, Literacy Coach and Speech Language Pathologists to support early literacy;
- investment in classroom resources to support oral language and phonemic awareness in Prekindergarten and Kindergarten;
- creation of Early Years Environment Look Fors and Early Years Literacy Look Fors along with teacher self-assessment tools;
- administration of an Early Literacy Assessment for Kindergarten that includes a phonemic awareness screen and an early literacy behaviours checklist; and,
- a plan to reach children and their parents before they enter Kindergarten and provide support to develop school readiness skills.

School Staffing

Staffing equity has been achieved by considering the Pupil Teacher Ratio (PTR) within each of the 27 schools within GSSD. In an effort to achieve equity, the Board of Education has directed that consideration be given to local diversity factors, overall school size, class sizes, split or combined grades, program offerings, etc. Consultation and collaboration with the local in-school administrators, School Community Council, and local labor groups (i.e. Teachers' Association, CUPE, etc.) is a key feature of the staffing process in GSSD. For the 2018-19 school year, GSSD has achieved an average PTR of 15.02 (including local administration time). Consistency and equity has also been achieved in the allotment of administration time, student support teacher time, career counsellor time, leveled literacy intervention support, preparation time, and core instructional staff.

Infrastructure

GSSD is committed to providing modern, responsible infrastructure to maintain and promote the highest levels of support for students, staff, families and the community. It is a core responsibility of the school division to ensure buildings, grounds, transportation, and technology are built to meet current standards and that practices and procedures are in place to plan for a strong, vibrant future.

IMPACT OF 2018/19 FUNDING ALLOCATION

The provincial government announced their 2018-19 budget on April 10, 2018.

The provincial government’s funding allocation to Good Spirit has the following impact on the 2018-19 school division budget:

Change in Overall Funding

Increase in overall funding	\$1,100,000
Increase in Interest Revenue	\$ 100,000
Total Additional Revenue	\$1,200,000
Salary Increments for current staffing	\$ 600,000
Overall Funding Surplus	\$ 600,000

Priorities Identified for Additional Funding

Following a collaborative process with school-based administrators on March 1, 2018, these priorities were identified:

- grad coaching (based on 6 year historic graduation rate data);
- local diversity & low cushion schools (determined by demographic factors);
- early learning (based on the Early Years Evaluation data);
- school counselling (based on student well-being data); and,
- pupil teacher ratio formula (based on student grades and school population).

In order to fulfill these needs the following positions will be added or contracted:

Role	Additional FTE	Priority Area
Classroom Teacher	2.25	Pupil Teacher Ratio Formula
Aboriginal Student Achievement Coach	1.5	FNMI Graduation Rates/Student Well-being
Math Coach	0.25	Education Sector Strategic Plan Priority
School Counsellor	0.5	Student Well-being
Human Resource Manager	1.0	Internal Process Priority
Bus Driver Evaluation & Training	Contracted Svc	Student Well-being
Writer in Residence	Contracted Svc	Education Sector Strategic Plan Priority
Early Years Coach	0.93	Education Sector Strategic Plan Priority
Literacy Coach	0.30	Education Sector Strategic Plan Priority
Occupational Therapist	Contracted Svc	Student Well-being
Practical Applied Arts Coach	0.20	Student Well-being

FINANCIAL INFORMATION

Summary of 2018-19 Budget

	<i>Operating</i>	<i>Capital</i>	<i>Non-Cash Expense Amortization</i>	<i>Capital Debt Payments</i>	<i>Total Budget 2018-19</i>
REVENUES					
Property Taxation	-	-	-	-	-
Grants - from Ministry	68,519,496	-	-	-	68,519,496
Grants - PMR	1,857,233	-	-	-	1,857,233
Grants - from others	270,000	-	-	-	270,000
Tuition and Related Fees	1,934,496	-	-	-	1,934,496
School Generated Funds	2,500,000	-	-	-	2,500,000
Complementary Services	857,564	-	-	-	857,564
External Services	286,896	-	-	-	286,896
Other	438,000	-	-	-	438,000
Total Revenues	76,663,685	-	-	-	76,663,685
EXPENSES					
Governance	352,183	-	-	-	352,183
Administration	2,671,352	-	17,967	-	2,689,319
Instruction (1)	51,641,112	-	2,975,589	54,416	54,671,117
Plant (1)	7,877,577	-	225,995	1,057,479	9,161,051
PMR	1,857,233	-	-	-	1,857,233
Transportation (1)	6,160,981	-	1,205,986	531,904	7,898,871
Tuition and Related Fees	972,907	-	-	-	972,907
School Generated Funds	2,475,326	-	24,674	-	2,500,000
Complementary Services	837,999	-	1,914	-	839,913
External Services	290,596	-	-	-	290,596
Interest & Other Expenses	7,000	-	-	80,920	87,920
Principal payments	-	-	-	-	-
Capital Expenditures (2)	-	1,393,000	-	-	1,393,000
Total Expenses	75,144,266	1,393,000	4,452,125	1,724,719	82,714,110
Transfer from Reserves	300,000	-	4,452,125	-	4,752,125
Employee Future Benefits	83,300	-	-	-	83,300
New Capital Loan	-	1,215,000	-	-	1,215,000
Surplus for the Year	1,902,719	(178,000)	-	(1,724,719)	0

Notes:

1. Capital debt repayment for school bus leases, photocopier leases, and building loans are reported as capital debt repayment.
2. Capital expenditures represent purchase of new buses, furniture & equipment, HVAC van, and computer hardware.

Cash Flow Requirements

	2018-19	2017-18
Total Revenues	\$ 76,663,685	\$ 75,309,415
Total Expenses	79,677,311	77,644,214
Surplus/(Deficit)	<u>\$ (3,013,626)</u>	<u>\$ (2,334,799)</u>
 Tangible Capital assets:		
School Buses	(1,100,000)	(825,000)
Other Vehicles	(30,000)	-
Furniture & Equipment	(148,000)	(458,840)
Computer Hardware	(115,000)	-
 Long-term debt Principal:		
Capital Loans	(1,377,306)	(1,347,348)
Capital Leases	(266,493)	(495,781)
 Non-cash items:		
Amortization expense	4,452,125	4,486,751
Employee future benefits expenses	83,300	112,200
 Transfer from Reserves:		
Transfer from Reserve	300,000	37,817
Unrestricted Reserve	-	-
 New Long Term Debt		
Bus Loan & Photocopiers	1,215,000	825,000
Surplus/(Deficit)	<u><u>\$ 0</u></u>	<u><u>\$ -</u></u>

SUMMARY OF REVENUES

Total operating revenues for 2018/19 are estimated at \$76.7 million, an increase of 1.8% compared to the previous year. Budget revenues include \$1.9 million for PMR projects (3-year plan is attached as Appendix B). This is an increase of \$184,000 over 2017-18.

Description	Budget	Budget	Variance	
	2018-19	2017-18	Difference	%
Property Taxation	-	(7,132,489)	7,132,489	-100%
Grants	(70,646,729)	(62,108,322)	(8,538,407)	14%
Tuition and Related Fees	(1,934,496)	(2,029,248)	94,752	-5%
School Generated Funds	(2,500,000)	(2,580,000)	80,000	-3%
Complementary Services	(857,564)	(844,460)	(13,104)	2%
External Services	(286,896)	(276,896)	(10,000)	4%
Other Revenue	(438,000)	(338,000)	(100,000)	30%
Total Revenues	(76,663,685)	(75,309,415)	(1,354,270)	1.8%

Revenues Notes:

1. Provincial funding for school divisions increased by 1.6% over 2017/18;
2. Good Spirit did not receive any capital grant funding; YRHS renovation project still remains on the top 10 list for major capital projects in 8th spot. Last year this project was ranked as 5th.
3. The funding distribution model included the recognition for projected enrolments at September 30, 2018;
4. Property taxation is no longer remitted from the municipalities to the school divisions.
5. Grant funding has been increased 14% to offset reduced taxation revenue.
6. Tuition fees will decrease slightly due to the lower Regulation 20 tuition rates (\$11,020 from \$11,331) and slightly less student numbers projected;
7. School-generated funds are revenues collected at the local school level for curricular, non-curricular and fundraising activities. Unexpended funds are allocated as internally restricted surplus;
8. Complementary services represent the costs for operating the 11 Ministry approved Pre-Kindergarten programs in 6 Good Spirit Schools;
9. External Services has been increased to offset increased costs of salaries and food costs at the YRHS cafeteria to keep this program at cost recovery.
10. Other revenue has been increased due to increased interest rates and more consistent cash flows due to increased monthly operating grant revenue.

SUMMARY OF EXPENDITURES

Total expenditures for 2018-19 are estimated to be \$79.7 million, which is an increase of 2.6% compared to 2017-18.

Description	Budget	Budget	Variance	
	2018-19	2017-18	Difference	%
Governance	352,183	316,181	36,002	11%
Administration	2,689,319	2,492,913	196,406	8%
Instruction	54,616,701	53,102,567	1,514,134	3%
Plant	9,960,805	9,678,457	282,348	3%
Transportation	7,366,967	7,254,334	112,633	2%
Tuition and Related Fees	972,907	972,907	-	0%
School Generated Funds	2,500,000	2,584,637	(84,637)	-3%
Complementary Services	839,913	847,824	(7,911)	-1%
External Services	290,596	285,481	5,115	2%
Other Expenses	87,920	108,913	(20,993)	-19%
Total Expenditures	79,677,311	77,644,214	2,033,097	2.6%

Expenditure Notes:

- Expenditures were maintained or reduced from 2017-18 budget except for expenditures that have mandatory increases (provincially negotiated teacher contract, support staff agreements, pension plan rates, utilities and operating costs for bus fuel and maintenance);
- Board governance increase of \$36,000 includes costs for professional development and travel; additional costs are SSBA membership fees.
- Administration costs increase of \$196,000 or 8% is the hiring of a Human Resource Manager and incremental salary costs for existing staff.
- Instructional expenditures are budgeted to increase by \$1.5 million or 3%. The overall increase includes salary increases from the provincially negotiated contract and an increase in staffing (9.7 FTE).
- Plant operation expenditures are estimated to increase by \$282,000. \$184,000 must be allocated to PMR (Preventative Maintenance & Renewal); contracted maintenance expense increase offset by savings in materials & supplies; and salary increases of \$225,000 offset partially by decrease in contracted caretaking make up the remainder of the increase;
- Overall transportation costs will increase by \$113,000. The increase includes salary costs of \$61,000, increase in fuel costs of \$50,000 and other operating costs;
- Complementary Services expenses decrease overall by \$8000 due to a reduction of 0.1 FTE.
- External Services costs increase of \$5,000 or 2% is due to incremental salary increases.
- Other expenses are decreasing due to interest on capital loans and executory costs on capital leases with the paying down of long-term debt.

FINANCIAL REPORTING REQUIREMENTS FOR ASSETS

The 2009-10 financial report represents the first year that school divisions in Saskatchewan met the guidelines and were in compliance with the Public Sector Accounting Board (PSAB) standards. As a result of the changes in the reporting standards, capital expenditures are amortized over the useful economic life rather than fully expensed in the year it is acquired. The result of this change is lower expenses and a higher surplus that is drawn down as the assets are fully amortized.

Capital expenditures are purchased based on grants received, transfer from reserve or through capital financing to ensure assets are fully funded when amortized in future years. Amortization of an asset is determined in the year the asset is acquired.

For example, a computer that is purchased costs \$1200 and has a useful economic life of five years (for accounting purposes, as it may stay in service longer). The year it is acquired, an expense of \$240 is reported in the financial statement as an amortization expense and the remaining \$960 is shown as a surplus. The total surplus of unamortized assets is accounted for under Investment in Capital Assets. For each of the next four years, \$240 will be reported as an expense.

MINISTRY RECOGNIZED FUNDING COMPARED TO ACTUAL BUDGET

The following table compares the funding components from the Ministry of Education with the budgeted allocations.

Recognized Expenses	Ministry Funding by Category for 2018-19	+	Other funding sources & transfer from Reserves	-	School Division Budget for 2018-19	=	Difference
Governance	310,044		-		352,183		(42,139)
Administration (1)	2,430,600		78,000		2,671,352		(162,752)
Instructional Funding (2)	50,833,452		450,000		51,641,112		(357,660)
Plant Operation and Maintenance (3)	8,399,640		150,000		7,877,577		672,063
Preventative Maintenance & Repair	1,857,233		-		1,857,233		-
Complementary (Pre-K) (4)	714,564		115,000		837,999		(8,435)
Transportation Operating Expenses	7,623,564		-		6,160,981		1,462,583
Tuition Fee Expense	771,156		-		972,907		(201,751)
Interest (5)	-		180,000		7,000		173,000
Debt Repayment Principal	83,652		-		1,643,799		(1,560,147)
Debt Repayment Interest	1,884		-		80,920		(79,036)
Cost of Future Benefits Liability	-		-		(83,300)		83,300
External Services (6)	-		286,896		290,596		(3,700)
School Generated Funds (7)	-		2,500,000		2,475,326		24,674
Recognized Expenses Total							
Surplus/(Deficit)	<u>73,025,789</u>	+	<u>3,759,896</u>	-	<u>76,785,685</u>	=	<u>(0)</u>

The follow notes are related to funding sources outside of the Ministry Funding:

1. Includes non-grant revenue from miscellaneous administration fees.
2. Includes funding from SGI for driver training, Following Their Voices funding, and a transfer from reserves for Unified Student Information System Implementation.
3. Includes facility rental revenues and capital vehicle purchase.
4. Includes federal funding from Parent and Pre-School Education Program (PPEP)
5. Includes anticipated Interest Revenue.
6. Includes food sale from YRHS cafeteria and KidsFirst grant funding
7. School Generated funds are not included as a recognized expense by the Ministry.

LONG-TERM DEBT

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*. Ministry approval is required for all long-term debt.

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

The table below represents the Principal, Interest and executory costs for 2018-19:

Particulars	Ministry Funded for 2018-19	Division Share for 2018-19	<u>2017-18 Budget</u>
Capital Loans			
Norquay High School Replacement Project	\$ 83,652	\$ (29)	\$ 80,277
Technology Renewal Project - commencing June 2015	-	973,856	956,320
2014-2015 Bus Purchases - commencing July 2015	-	214,244	210,251
2018-19 Bus Purchases - commencing March 2019	-	105,583	100,500
	<u>83,652</u>	<u>1,293,654</u>	<u>1,347,348</u>
Capital Leases			
RBC Bus Lease #27694	-	147,809	147,809
RBC Bus Lease #17902	-	64,268	279,066
Bus Lease #12832	-	-	68,906
Concentra Copier Lease #15089	-	20,263	-
Concentra Copier Lease #17106	-	16,153	-
Concentra Copier Lease #NEW	-	18,000	-
	-	<u>266,493</u>	<u>495,781</u>
Total Long-Term Debt	<u>\$ 83,652</u>	<u>\$ 1,560,147</u>	<u>\$ 1,843,129</u>
Total Long-Term Debt for 2018-19:	<u><u>\$ 1,643,799</u></u>		

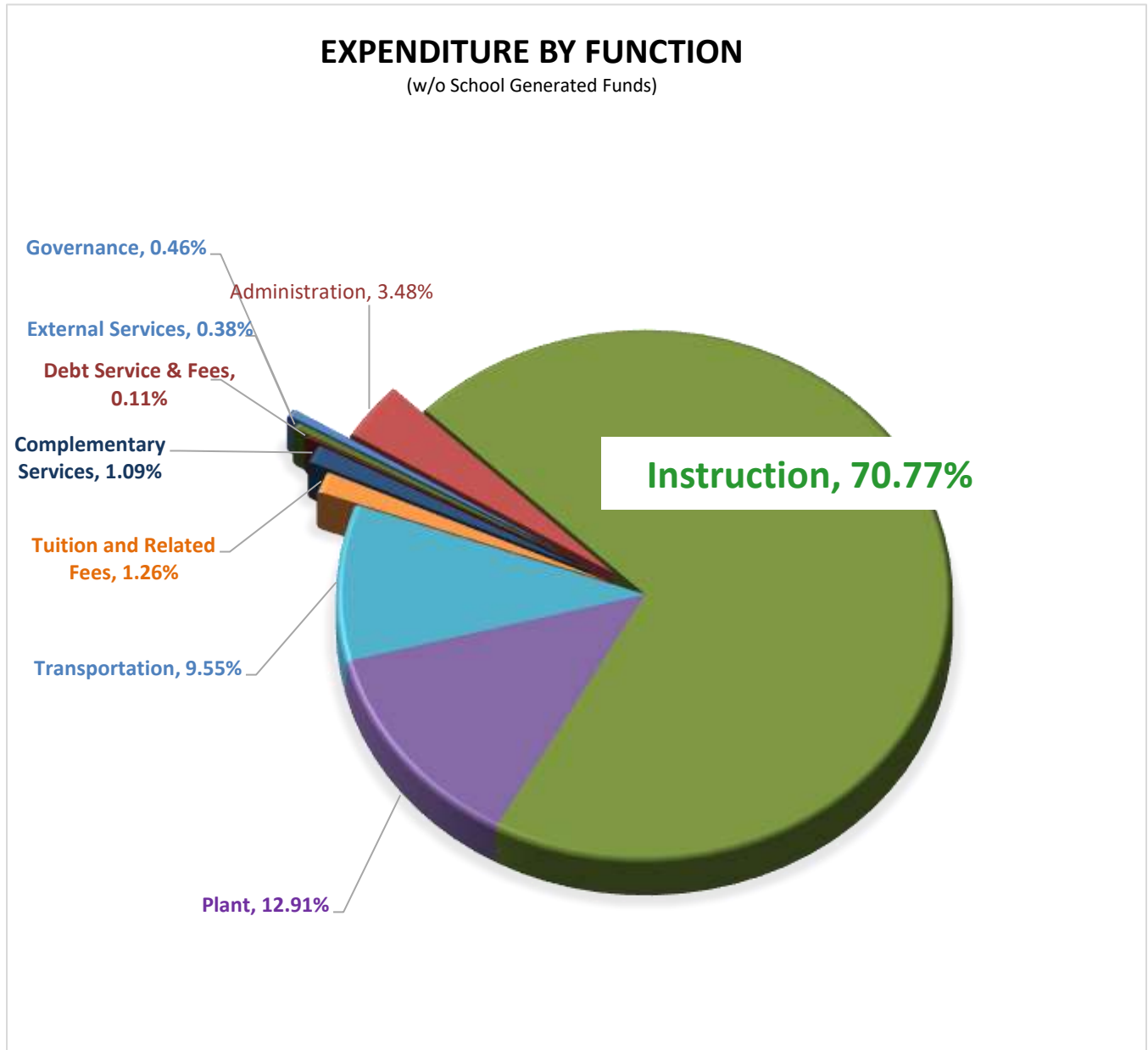
EXPENSES BY FUNCTION ECONOMIC CLASSIFICATION

The following chart illustrates the breakdown of costs for the 2018-19 school year based on the economic classification:

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018-19 Budget	2017-18 Budget
Governance	94,525	257,658	-	-	352,183	316,181
Administration	2,191,929	479,423	-	17,967	2,689,319	2,492,913
Instruction	47,796,806	3,844,306	-	2,975,589	54,616,701	53,102,567
Plant	3,661,577	6,073,233	-	225,995	9,960,805	9,678,457
Transportation	3,840,165	2,320,816	-	1,205,986	7,366,967	7,254,334
Tuition and Related Fees	-	972,907	-	-	972,907	972,907
School Generated Funds	-	2,475,326	-	24,674	2,500,000	2,584,637
Complementary Services	759,319	78,680	-	1,914	839,913	847,824
External Services	167,596	123,000	-	-	290,596	285,481
Other	-	7,000	80,920	-	87,920	108,913

EXPENSES BY FUNCTION GRAPH

The following chart illustrates the breakdown of costs for the 2018-19 school year by function excluding school generated funds.



RESERVES AND SURPLUS

	Anticipated August 31 2018	2018-19 Change	August 31 2019
Invested in Tangible Capital Assets:			
Net book value of tangible capital assets	\$ 62,142,582	\$ (3,059,125)	\$ 59,083,457
Less: debt owing on tangible capital assets	(3,365,351)	428,799	(2,936,552)
	58,777,231	(2,630,326)	56,146,905
PMR maintenance project allocations (1)	1,858,959	157,233	2,016,192
Internally Restricted Surplus:			
Capital projects:			
Minor Renovations	100,000	(100,000)	-
Feasibility Study for non-school facilities	150,000	(150,000)	-
Risk Management and Security	-	-	-
Purchase of Buses	-	-	-
Anne Portnuff Theatre Refurbishment	-	-	-
Unified Student Information System (USIS)	300,000	(300,000)	-
	550,000	(550,000)	-
Other:			
School generated funds	1,204,018	-	1,204,018
Future Expenditures YRHS flood	100,000	-	100,000
School budget carryovers	300,000	-	300,000
Third Party Programs	49,579	-	49,579
	1,653,597	-	1,653,597
Unrestricted Surplus	13,233,883	-	13,233,883
Accumulated Surplus from Operations	76,073,670	(3,023,093)	73,050,577

Reserves will **decrease** by \$300,000 through transfer of reserves to cover anticipated costs in 2018-19 for advanced work required for USIS implementation. No estimate has been provided for increases/(decreases) in the Net book value for Tangible Capital Assets as they are not finalized until year end. Net book value is the difference between the cost to acquire the asset minus the accumulated amortization expense.

Appendix A: Three-year Preventative Maintenance and Restoration (PMR) Projects

Good Spirit’s Three-Year PMR Project list was approved by the Board on May 17, 2018.

2019-20

Preeceville classroom upgrades - phase two	100,000
Dr. Brass classroom upgrades – phase one	100,000
Sturgis Composite School PAA lab renovation and ventilation	250,000
Columbia gym wall repair	100,000
Esterhazy High School window replacement	500,000
Yorkton Regional High School window replacement	500,000
Saltcoats School fire alarm upgrade	50,000
Churchbridge School roof replacement	708,492
Melville Comprehensive School tunnel repair	100,000
Kamsack Comprehensive Institute gym ceiling replacement	200,000
Invermay School gym floor replacement	<u>100,000</u>
	\$2,708,492

2020-21

Dr. Brass School classroom upgrades – phase 2	100,000
Norquay School classroom upgrades	100,000
Norquay School gym ceiling replacement	150,000
Esterhazy High School 400 wing mechanical upgrade	500,000
Esterhazy High School PAA lab ventilation	200,000
Invermay School fire alarm upgrade	70,000
Macdonald School fire alarm upgrade	70,000
Yorkdale Central School phone system upgrade	85,000
Melville Comprehensive School railing replacement	75,000
Sturgis Composite School roof replacement	247,254
PJ Gillen School roof replacement	61,002
Dr. Brass School roof replacement	120,697
Springside School roof replacement	51,680
Yorkdale Central School roof replacement	437,708
Macdonald School window replacement	100,000
Davison School window replacement	<u>100,000</u>
	\$2,518,342

2021-22

Esterhazy High School classroom upgrades – phase one	100,000
Canora Composite School PAA lab ventilation	200,000
Canora Composite School lighting upgrade	125,000
Canora Composite School roof replacement	1,161,125
Macdonald School roof replacement	661,486
Grayson School roof replacement	548,390
Davison School portables roof replacement	90,002
Miller School roof replacement	216,677
Macdonald School washroom upgrades	<u>25,000</u>
	\$3,127,681

Appendix B:

School Division Staffing Allocation

Changes to Staffing

	2018/19	2017/18	Change	% Change
Administrative Services	15.85	14.85	1.00	6.73%
Director & Superintendents	5.00	5.00	-	0.00%
School-based Teachers	386.70	384.45	2.25	0.59%
Coaches & Coordinators	10.45	8.80	1.65	18.75%
Educational Assistants	138.00	134.18	3.82	2.85%
School Administrative Assistants	32.10	32.10	-	0.00%
Library Technicians	26.21	25.77	0.44	1.69%
Learning Technology	5.00	5.00	-	0.00%
Counsellors	13.00	11.00	2.00	18.18%
Occupational Therapists	1.00	1.00	-	0.00%
Educational Pshychologists	2.80	2.30	0.50	21.74%
Speech and Language Professionals	7.80	8.00	(0.20)	-2.50%
Aboriginal & Nutrition Workers	6.00	6.75	(0.75)	-11.11%
Maintenance Staff	12.50	12.50	-	0.00%
Caretaking	50.05	48.17	1.88	3.89%
Bus Shop Staff	10.32	10.07	0.25	2.48%
Bus Drivers*	109.00	109.00	-	0.00%
Pre-K Teachers	5.65	5.75	(0.10)	-1.74%
Pre-K Educational Assistants	5.00	5.00	-	0.00%
External Services	3.38	3.38	(0.00)	-0.15%
Total Staffing	845.80	833.07	12.73	1.53%

**Bus Driver shows actual routes not Full Time Equivalent*