



GOOD SPIRIT SCHOOL DIVISION No. 204
2015-2016 ANNUAL REPORT

Table of Contents

Table of Contents	i
Good Spirit School Division No. 204	ii
Letter of Transmittal	1
Introduction	2
School Division Profile.....	3
Governance.....	9
School Division in the Community	11
Strategic Direction and Reporting	16
Demographics	41
Facilities Infrastructure Projects and Transportation	44
Financial Overview	46
Appendices.....	48

Good Spirit School Division No. 204 “Students Come First”

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Photo:

Good Spirit School Division's 10th year anniversary celebration

Left: Honourable Greg Ottenbreit, Member of the Legislative Assembly

Right: Mrs. Lois Smandych, GSSD Board of Education Chairperson


Letter of Transmittal

Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Good Spirit School Division No. 204 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

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

Lois Smandych
Chairperson

Introduction

This annual report presents an overview of Good Spirit School Division's activities and results for the fiscal year September 1, 2015 to August 31, 2016.

This annual report provides a snapshot of Good Spirit School Division, its governance structures, students, staff, programs and facilities. It also includes results and analysis of a number of indicators that contribute to student success. In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, it provides a financial overview, and audited financial statements.

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

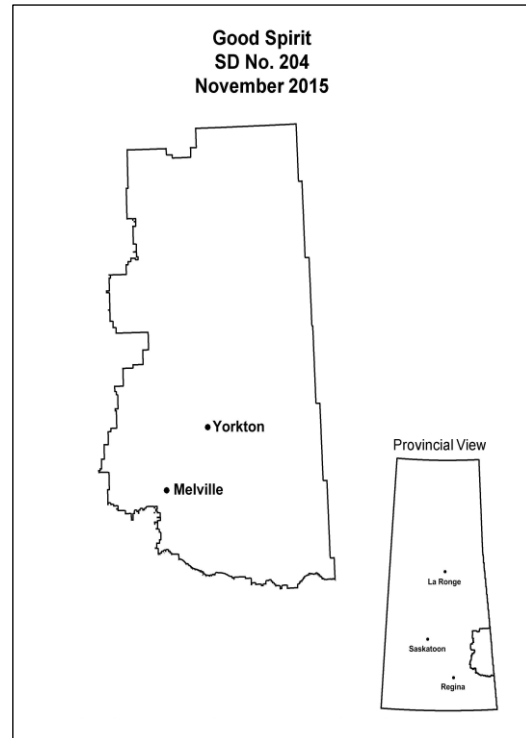
Good Spirit School Division is a combined rural and city school division with 29 schools located in 17 communities and 1 Hutterite colony. The division is located in east central Saskatchewan and encompasses approximately 14,000 square kilometres. It spans a geographic area from Esterhazy in the south, Preeceville in the north, Calder in the east, and Springside in the west. The map on the right shows the geographic location of Good Spirit School Division.

The division is divided into nine subdivisions for purposes of board representation. A more detailed map showing the subdivisions and the major towns and highways is available on the [GSSD Website](#) (click [here](#) to go directly to the map).

Much of Good Spirit School Division is rural, encompassing several large towns and two cities, Melville and Yorkton. Our Administration Office is located in Yorkton.

Six First Nations are located within the boundaries of Good Spirit School Division.

The economy of the Good Spirit area is mixed. Mining is important and so is agriculture with thriving multi-cultural communities. Two large potash mines are located near Esterhazy and two canola crushing plants are located north of Yorkton.



Division Philosophical Foundation

Mission Statement: Building Strong Foundations to Create Bright Futures

Vision Statement: Learning Without Limits ... Achievement For All

Values: We Belong, We Respect, We are Responsible, We Learn, We Nurture

Aspirational Goals focussing on:

1. Student Learning and Well-Being
2. Equitable and Balanced Opportunities
3. Accountability For All
4. People Engagement
5. Sustainable Infrastructure

The values and aspirational statements, in their entirety, are available on the [GSSD Website](#) as part of the [Board Policy Handbook](#) webpage under [Policy 1 Foundational Statements](#).

Program Overview

Student Wellness

Marx, Wooley and Northrop (1998) suggest through their research that when schools do not deal with children's health (i.e., substance abuse, mental health) by design they deal with it by default. Within the Good Spirit School Division, we are committed to addressing student's health as directly as we do math, reading and science so that we will produce healthy and productive citizens.

Adopting the Comprehensive School Community Health framework, the Good Spirit School Division has committed to creating environments within its schools where healthy behaviours are the norm. Good Spirit School Division has embarked on creating policies and procedures that reflect the unique needs of its students and where all students have access to appropriate supports. It also ensures that teaching and learning strategies are grounded in research and evidence as best practice.

Good Spirit School Division has committed to a partnership with the Canadian Center for Substance Abuse and members of the University of Regina Faculty of Education, to develop a Mental Health toolkit which will provide teachers within the Good Spirit School Division with tangible ways to deal with the ever increasing mental health issues our students face.

Initial assessments have been carried out within five pilot schools across the division. Administrators, Health and Wellness teachers as well as school counsellors have been part of the direction setting moving into the next several years. Training of front line workers, development of key policies and supports related to mental health and substance abuse, as well as educating teachers, students and other stakeholders remains a key priority. Ultimately the goal of this work is related to the Education Strategic Sector Plan outcome of achieving a graduation rate of 85% by 2020.

Distributed Learning

Distributed Learning has proven to be successful in providing an alternate form of course delivery for high school students within the Good Spirit School Division. Teachers from across the division have developed online course content which has served as a "blended learning support" to both students and teachers. The courses provide support for differentiation, response to intervention, scaffolding of content, flexible grouping opportunities, as well as alternate performance tasks.

In addition to the blended learning support, distributed learning courses have proven successful for students requiring Credit Recovery options and credit rescue which is the on-going process of assisting those students who fall behind due to illness, extended absences, family travel, etc. Distributed Learning has allowed for the expansion of elective opportunities in high schools across the school division. Personal Finance 30L is an example of one such course which has been tremendously popular with our students. As well, Home Based Education students within Good Spirit are utilizing this means of course delivery to complete Adult 12 and regular 24 credit graduation requirements.

Partnerships with other school divisions across the province are allowing for the sharing of resources and courses to further enhance student opportunities within a collaborative framework. For students within Good Spirit, Distributed Learning has not only allowed opportunities to obtain high school credits online, but the blending of online opportunities together with curriculum taught within a traditional classroom setting are proving to increase student engagement and motivation.

Provincial & National Skills Competitions

Good Spirit School Division has set several learning focus areas or targets. One such focus outlines that the division exists to provide the highest level of student learning. All students will experience learning environments rich in the opportunities and experiences necessary to promote intellectual, emotional, spiritual and physical well-being. Good Spirit School Division believes that this can only be accomplished by extending student learning beyond the classroom. In the area of Practical and Applied Arts, our division has supported student participation in Provincial and National Level Skills Competitions.

Invermay School, Melville Comprehensive School and the Yorkton Regional High School all proudly represented the Good Spirit School Division at the Provincial Skills Canada competition in Regina on April 22. During this provincial event Good Spirit School Division achieved the following results:

Bronze	Silver	Gold	Top 10
<ul style="list-style-type: none"> • Cabinet making • Precision machining • Public speaking • Robotics 	<ul style="list-style-type: none"> • Outdoor power & recreational equipment • Outdoor power & recreational equipment • Creative braiding 	<ul style="list-style-type: none"> • Welding • Electrical wiring • auto service • Aesthetics • Photography • Bridal hairstyling • Robotics 	<ul style="list-style-type: none"> • Carpentry • Photography

Several of the students from Good Spirit School Division were selected to participate in the National Skills Canada competition in Moncton, New Brunswick. Good Spirit School Division proudly achieved a 4th place finish in outdoor power and recreational equipment category and the gold in robotics during this national event. The Robotics team from the Yorkton Regional High School earned the opportunity to compete at the World’s Skill Competition in Abudhabi, United Arab Emirates in October 2017.

Literacy

Good Spirit School Division maintained a division Literacy Team made up of 4.5 FTE literacy coaches. The coaches were tasked with supporting the division in its implementation of the Balanced Literacy Framework as outlined in the Saskatchewan Reads document. The majority of the work for the 2015-16 school year focused on the refinement of 6 key areas: modelled reading, shared reading, guided reading, independent reading, assessment and intervention. A consistent approach involving the co-construction of criteria with classroom teachers and administrators was utilized during the school year to increase consistency of practice. The

Literacy Team also facilitated the development of self-assessment and administrator “look fors” in each key area. Grade one and two teachers received the Pinnell & Fountas word study resource with an in-service and follow-up support. Word study self-reflection and look-for documents were created.

The Fountas & Pinnell Benchmark Assessment System was used from grades 1–6 across the division to monitor students’ growth in reading. Literacy coaches supported new teachers and instructional practices according to the students’ reading results. Levelled Literacy Intervention (LLI) was implemented for students in need of intervention. LLI teams were supported with student selection and groupings. Interventionists were trained to track student progress using the CLEVR data system.

In addition, dialogical learning was introduced to grade 7 and 8 teachers. This highly engaging teaching stance was modelled along with a complete Understanding by Design (UbD) unit and resource support. Grade 11 teachers worked with UbD units supported by McGraw Hill iLit resources. Finally, the GSSD Centralized Library was created for teachers to access professional and student resources from a central location.

Following Their Voices Initiative

Good Spirit School Division has embarked on a journey with support from the Ministry to implement the Following Their Voices Initiative (FTV). FTV is an initiative that is being led by the education sector partners. There are 17 schools in the province both provincially and federally participating. Schools were chosen on size, grade allotments and demographics. This initiative is supporting the ESSP priority of increasing graduation rates for our First Nations/Métis/Inuit (FNMI) students. FTV is designed to focus on relationships, environment, and interactions between our teachers and our FNMI students. GSSD has one school, the Kamsack Comprehensive Institute (KCI), involved in the initiative. FTV is implemented over a three-year period. During the 2015-2016 school year KCI completed year one of the FTV initiative. Following Their Voices focuses on FNMI culture where students have a sense of belonging and are encouraged to bring their culture in the classroom and be proud of where they came from.

The KCI Following Their Voices team is comprised of a Strategic Change Leadership Team (SCLT) including administrators, a lead facilitator teacher, two lead teachers and a central office representative. The SCLT team supported 10 teachers in the building during the 2015-16 school year.

There is a significant amount of professional development involved in FTV which the SCLT was deeply involved in. During the professional development sessions, the team acquired background knowledge of FNMI culture and the struggles and issues that FNMI people have gone through and were in-serviced on assessment and monitoring tools crucial to the collection of FTV data.

The SCLT team supported ten teachers at KCI to implement discursive teaching strategies to incorporate the First Nation perspective into their classroom and utilized a variety of strategies in their classrooms to promote positive interactions between themselves and their students.

The goals are to accelerate the learning in the classroom for our FNMI students by co-constructing criteria so students can acquire the outcome or learning in a variety of ways, to actively listen so the students' voice is heard, and to know and understand the students in a personal way through conversation and community. Fostering positive relationships with students means increased engagement for our students which equals better attendance and ultimately increased graduation rates for our FNMI students. At KCI they are seeing significant decreases in the number of behavioural issues as outlined below by the Lead Facilitator.

"Prior to FTV the actual reduction in incidents decreased from 258 incidents in the fall of 2014 to around 28 in the fall of 2015. Most of the behavior incidents were submitted by one teacher. The teacher explained that the differences were their own mindset. They came into the year with a different mindset about the students. Many of the challenges the students faced were beyond their control, the teacher recognized. Through the staff goal at the beginning of the year, the teacher got to know the students and adjusted her/his attitude towards behavior, and it changed everything."

The Vice-Principal also noted, *"We have had 1065 behavior incidents compared to 1871 in the same time frame last year, so we have basically seen the number of incidents drop by half."*

This simple collection of one piece of data details that relationships are being developed and students are coming to school because they feel they belong. The collection of further data on credit attainment and attendance will be monitored and collected in 2016-17 as KCI embarks on its second year of Following Their Voices.

Invitational Shared Services Initiative

The Invitational Shared Services Initiative (ISSI) has been developed in response to the final report of the Joint Task Force on Improving Education and Employment Outcomes for First Nations and Métis People. It supports the Joint Task Force's foundational understanding of the need for dignified mutual relationships and the importance of establishing strategic partnerships with First Nations schools and provincial school divisions.

Good Spirit School Division has developed a partnership with the Yorkton Tribal Council in response to the concerns raised about the graduation and drop-out rates of students attending Kamsack Comprehensive Institute and schools on Cote and Keeseekoose First Nations. The partnership members developed strategies to address these concerns in the spring of 2014 and baseline data was collected on attendance rates, graduation rates, reading results for grade 6 students and the reading level for Fountas and Pinnell students in grades 1-5.

A Literacy Coach, a Community School Liaison and an Elder continue to work in the schools to support the learning, emotional, and social needs of students. The ISSI team presented their initial findings and project development to the Deputy Minister of Education and other personnel in Regina in February of 2015. The year-end report for late September 2015-16 will contain information on credit attainment, attendance, and data collected through Tell Them From Me (TTFM).

The ISSI team has been in consultation with the Parkland College in Yorkton to engage in a multi-partnership research initiative entitled: *Social Bonding and School Attachment*. This

project will be a two-year project to examine strategies and interventions to connect grade 5-9 students to their school environment in a positive way. The purpose is to decrease the number of student drop-outs in grade 9. This action research will be done alongside the ISSI initiative and with internal support from Kamsack Comprehensive Institute, Cote and Keeseekoose representation.

Inclusive School of the Year Award

The Saskatchewan Association for Community Living awarded Kamsack Comprehensive Institute (KCI) with the Inclusive School of the Year Award. The school was nominated by KCI's School Community Council chairperson with support letters from Professional Service Providers, school staff, and parents. The honour recognizes schools that have successfully developed and implemented school-wide inclusion strategies. Award winners will have demonstrated leadership in modeling inclusion best practices in all aspects of the community life of the school.

Tell Them From Me Data

Good Spirit School Division students, once again participated in the Tell Them From Me Survey. The data which has been collected suggests some areas of celebration as well as some areas of concern. Our students have reported:

- Increased Teacher – Student Relationships.
- Doubled Intellectual Engagement in the courses they are enrolled in.
- An increase in valuing school outcomes.
- An increase in the number of students who aspire to continue at a Post-Secondary Institution.
- High numbers of students aspiring to complete High School.
- Increased levels of relevance to courses being taken.
- Reduction in bullying.

Governance

The Board of Education

Good Spirit School Division is governed by an eleven-person elected Board of Education. *The Education Act, 1995* gives the Board of Education to govern the school division.

The school division is organized into nine 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 GSSD student.

As of August 31, 2016, the Board of Education members are:

- Subdivision 1 Bryan Cottenie
- Subdivision 2 Christopher Balyski
- Subdivision 3 Shannon Leson
- Subdivision 4 Florence Stachura
- Subdivision 5 Lois Smandych (Board Chair)
- Subdivision 6 Robert A. Simpson
- Subdivision 7 D.J. Cairns (Board Vice-Chair)
- Yorkton-At-Large.....Gordon Gendur
- Yorkton-At-Large Richard Haacke
- Yorkton-At-Large..... Bonnie Rushowick
- Subdivision 8 Gilda Dokuchie

School Community Councils

The Board of Education has established 27 School Community Councils (SCCs) for each of the 29 schools in Good Spirit School Division. In the community of Sturgis, the Sturgis Elementary School and Sturgis Composite School have established one School Community Council. The Bear Stream School has not established a School Community Council as it is a Hutterian School. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Twenty-seven SCC in Good Spirit School Division are made up of the required number of elected and appointed members. The actual number of members varies from one SCC to another. Students from the First Nations with or adjacent to the division’s boundaries attend various division schools.

Representatives of the First Nations communities are invited to become members of the School Community Council.

To promote further professional development opportunities, the Board of Education sponsored five bursaries of \$800 each for SCC throughout the division. SCC members may apply for and be awarded the bursaries to attend the annual Rural Congress on Education. SCC are also provided with an annual grant of \$1,000 plus \$1.50 per student to assist School Community Councils with their operations and to support the professional development of its members.

The Regulations require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2015-16, 100% of the division's 27 SCC participated in the development of these plans.

School Community Councils are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. The advice the SCC gave to the Board of Education influenced policies, programs, and educational service delivery; the advice the SCC gave to the school staff was related to the school's programs.

Recruitment and retention of SCC members remains a challenge. Sometimes prospective members are approached by the principal or SCC chair to garner interest in becoming a member.

Some of the SCC are providing financial supports for resources that align with the school's Learning Improvement Plans. They also fund nutrition programs, fundraise for playgrounds as well as other items deemed essential to student learning and well-being at a local level.

Further information can be found on the [GSSD website](#) and, in particular, on the SCC webpage.

Regional School Community Council Symposiums

School Community Councils (SCCs) work on a local level in each community to support division-wide initiatives. The spirit of cooperation and teamwork is instrumental in working together at all levels to continue our dedicated focus on improving student achievement.

In the past, the Board of Education hosted one large SCC symposium as a way in which to bring together all SCC members in one location to share division information and updates. In an attempt to increase engagement and attendance numbers, the Board hosted three SCC Regional Symposiums this past year, in the North region (Canora), Central region (Yorkton) and South region (Esterhazy). There were discussions on the newly introduced outcome-based report cards, Comprehensive School Community Health, the Good Spirit School Division literacy plan, Technology Roll Over, Attendance Policy, and the role of SCCs. Each local SCC was asked to provide topics of discussion for their specific meeting to ensure local areas of interest were covered. Senior administrative staff, along with area-specific board members, attended the meetings and feedback indicated that the meetings were well received. As a result, this local focus will continue into next year as we ensure community voices are heard and appreciated for the unique perspectives they bring to our division.

Davison Family Institute

On April 6, 2016, the Davison School Community Council sponsored a Family Institute on the topic: *Helping Kids Cope with Anxiety and Stress* in support of the Davison Learning Improvement Plan goal: *By June 2016, the number of students experiencing stress and anxiety will reduce by 10% according to the Tell Them From Me Survey.* This evening was presented in partnership with the Davison School Response To Intervention team, KidsFirst, the Sunrise Health Region and Little City Yoga where parents were engaged in a session around healthy and unhealthy stress along with tools needed to support children when they become stressed and anxious. Students participated in fun relaxation activities and families



also learned about healthy brain development and what happens in the brain when children experience stress. The evening ended off with a family yoga and relaxation session. Many door prizes were won thanks to generous donations from the community and all families took home a resource package full of literature and copies of *Is a Worry Worrying You* by Ferida Wolff and *My Curious Brain* published by KidsFirst.



School Division in the Community

Community and Parent Involvement

Victoria School's 100th Anniversary

On Friday, October 9, 2015 Victoria School in Kamsack, Saskatchewan celebrated their 100th year since the school first opened. The original building is no longer with us today as the school suffered a major collapse in 1980.

The spot where the original structure stood is now a school vegetable garden area where students and staff grow and harvest a variety of vegetables. Curricular lessons are planned that align with various curriculums that include science, health and social studies. The outdoor garden area also promotes healthy eating, teamwork and provides a unique outdoor classroom.

Victoria School saw many changes due to enrollment increases over the years. In 1964 the main hallway and the gymnasium was built and in 1968 a new library and basement were constructed. The last addition was built in 1986 with the addition of three classrooms and a music room.

In 1980 when the original school collapsed, a sign was created out of the original bricks and is now located at the front of the school with the date 1915 as a reminder to what was. Congratulations to Victoria School on being a century old.

Outdoor Learning Space at Macdonald School

Macdonald School, in the community of Stockholm, has experienced a very productive school year! In the summer of 2015, they implemented a new playground funded through various fundraising, donations, and a community cash crop. The cash crop funds and grants through Comprehensive School Community Health funding also supported the creation of five amazing outdoor learning spaces over the last school year. These spaces have deeply engaged students and enriched learning for students, staff, and the community of Stockholm.



Macdonald School's outdoor learning spaces include an outdoor classroom that can seat up to 90 people, a large brick amphitheatre and presentation area, and a mini-barn that allows easy access to necessary learning materials for teachers and students. The Practical and Applied Arts (PAA) class created a teepee in the woods in consultation with GSSD's Cultural Advocate and the teepee is often used by students as a place to learn and to experience nature. The Grade 5/6/7 class researched native plants, insects, and animals, and then created a nature/interpretive trail in the wooded area which includes informative signs for people of the community and students to read when hiking the beautiful trail. In the front school yard, five raised container gardens were created so that each class could plant and maintain their own garden. The front yard also includes beautiful benches built around the large pine trees, which are used daily by children and teachers. The latest addition to the front school yard is a wood book-drop box where students, staff and community members alike can leave a book with a note on it in exchange for another book that someone else has left for them to read. This exciting project is just another great example of community collaboration and connectedness; and it supports a love of literacy across generations.



School staff partnered with the school division to create a cooking space with the addition of a PAA class. The PAA class and the School Community Council use this wonderful new space for food preparation and learning. The PAA class was excited to harvest the produce from their gardens this school year.

Staff members and Tell Them from Me survey data from students indicate this school is alive with happy, peaceful, and content students. When stopping at Macdonald School on any particular day, one might observe the Grade 8/9 class having a social studies debate in the amphitheatre, the Grade 3/4's participating in reading groups in the brick area of the outdoor classroom, the Grade 1/2's or 5/6/7's in the trees writing nature journals, and the Kindergarten class on the nature trail or within the teepee. It is wonderful to see these amazing outdoor learning spaces filled with students and teachers engaged in learning.

The completion of the projects above in just one school year are an inspiring example of what can be achieved when dedicated community members, staff, and students have a common vision to improve their school environment and collaborate to make exciting dreams a reality. The vibrant community of Stockholm and the Macdonald School staff have invested deeply in the learning of their most treasured asset; the children of Macdonald School.

Preeceville School Garden

The Preeceville School Community Council (SCC) implemented the school garden initiative and were responsible for the upkeep throughout the summer months. In the spring of 2017, the SCC plan to reconsider their choice of plants so that the bulk of them are ripening in the fall when students are back at school. Future improvements to the initiative include planting theme gardens and installing description signs. The staff plan to incorporate the garden into classroom instruction. School administration look forward to building on this community partnership.



Community Partnerships

Establishment of Silver Stream School

Good Spirit School Division has worked collaboratively and diligently with the Silver Stream Colony to establish a school ready to house students for the upcoming 2016-17 school year. The name of the school, located approximately 70 km southeast of Yorkton, is aptly named Silver Stream. The provincial curriculum will be delivered in the school by a full-time teacher who also serves as the Administrator. The colony will provide the school facility and tend to its upkeep while the division, in consultation with the colony, will hire and supervise the teacher. We are fortunate to have a strong working relationship with our new Silver Stream School.



Transitioning Youth to Employment Partnership

Good Spirit School Division has continued their partnership with Saskatchewan Abilities to offer “Transitioning Youth to Employment” services in all high schools. These services are available to students who may experience barriers to employment due to intellectual or developmental disabilities. Good Spirit School Division has shown leadership in pursuing a partnership like this where Youth Employment Specialists collaborate with school teams in providing students the opportunity to participate in various work experience placements while receiving essential job coaching. Services also include classes which focus on the acquisition of employability skills. The goal of this partnership is to support smooth transitions to adult life and independence for students with intensive needs through the acquisition of employment.

Early Years Transition Guides

Good Spirit School Division's Student Services Department collaborated with various community agencies to develop two interagency transition guides: "Moving on In" for students entering Prekindergarten and "Moving on Up" for students transitioning to Kindergarten. Agencies involved in the creation of these guides included Sunrise Health Children's Therapy Program, Parkland Early Childhood Intervention Program, and KidsFirst. These documents continue to be updated and refined to support smooth and successful transitions for students with intensive needs by engaging families and guiding teams to ensure proactive planning and responsive services.

Functional Rehab Services Partnership

Good Spirit School Division continues to partner with Functional Rehabilitation by contracting physiotherapy services to ensure safety of students with mobility needs. Services provided by the physiotherapist include direct consultation, recommendations, and training regarding transferring and lifting students, using equipment such as standing frames and walkers, and demonstrating physiotherapy programming that staff carry out to support students in developing or maintaining their mobility.

Churchbridge Public School Learn Ag Project

Over the past year, the staff and students at Churchbridge Public School as well as dedicated community members have been working together to provide educational opportunities that engage youth with their environment and create ties between skills learned in the classroom and the agriculture industry. With the help of Sharpes Soil Services, Sorgaard Seeds, Rathgeber Seeds, Fraser Farms, and Warren Kaeding they secured 35 acres of land to be used for educational purposes. Thanks to the help of schools such as Langenburg High School, Hoffman School, and Macdonald School, which have organized similar projects, there was a very positive response from supporters. Throughout the 2015-16 school year the Learn Ag project has provided a multitude of unique learning experiences for both staff and students that would not have been possible otherwise. As well as incorporating themes of agriculture into daily lessons the staff and students engaged in a variety of learning experiences sponsored by the local contributors. These included:

- The grade 1-6 students rotated through the mobile interactive ag trailer which was supplied by our provincial Ag In The Classroom Programming
- The grade three class spent a day at the pizza farm near Yorkton
- Many of the staff took part in a professional development night sponsored by Sharpes Soil Services and gained a great number of ideas and resources.
- The entire school participated in a Learn Ag day to kick off the seeding season. During this day, students learned about the technology, economics, and science of farming.
- On September 16, 2016 all students will gather at the school field to see the wheat being combined, celebrate the end of the growing season, and once again thank all of our supporters.



The outdoor classroom also plays a critical role in this initiative. By planting the same strain of wheat that was seeded in the school field in two of the garden plots within the outdoor classroom the students had the opportunity to observe, analyze, and experiment with the different factors that affect the crop and how it can be utilized on a daily basis. Similar to last year, the small plots of wheat will be harvested to make flour for baking in the fall. The other garden bed consists of root

vegetables that will be used along with fruit from the trees in the Practical Applied Arts (PAA) classes.

A new addition to the outdoor classroom this year was a chicken coop, which was built by a group of young men for their PAA project. In the spring, three students acquired 80 fertilized eggs that were incubated in different parts of the school. The grade seven class took on a leadership role by creating presentations and workbooks to teach the Kindergarten class about the life-cycle of a chicken and their daily needs. After the chicks became too large for the school's little home they went back to their home on the farm for the summer. In the fall, two laying hens will return to Churchbridge Public School so the students can learn about the needs of mature chickens and incorporate them into the entrepreneurial section of PAA.



Community Stakeholders

Good Spirit School Division is fortunate to have developed partnerships with community stakeholders. Mosaic Potash Esterhazy has been a contributor to facility upgrades within some of the schools in the surrounding area. In the fall of 2015 the division began a renovation project to PJ Gillen Elementary School in Esterhazy. This renovation was made possible by the generous donation of Mosaic Potash Esterhazy and included a completely renovated library and gymnasium complete with new flooring, paint, lighting and other necessary upgrades as well as providing the funding for lockers for every student.

During the 2015-16 school year Good Spirit School Division was also in the process of constructing a new Kindergarten – Grade 12 facility in the town of Langenburg. The community partnered with the school division and fundraised to allow for funding for a number of enhancements including an enlarged gymnasium, a fitness centre, playground equipment and other exterior enhancements including the running track, paved parking lot and outdoor rink. Mosaic Potash Esterhazy was a generous community partner that contributed to this school project by providing the funding to enlarge the Practical and Applied Arts Centre.



Photo:
PJ Gillen School gymnasium

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

The Good Spirit School Division (GSSD) is in full support of the Education Sector Strategic Plan. As a result, the school division's aligned strategic plan focused much of its attention and resources towards achieving the various priority items outlined in the level 1 Matrix and A3s. However, GSSD did have several local priorities that fell outside of the sector plan.

Student & Family Strategic Focus

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

Division Goal

- By June 2018, all GSSD teaching staff will use the Indicators of Responsive Teaching to reflect on their teaching practices and set professional growth plan goals in target areas.

Work Plan

- GSSD will continue to work towards the actualization of our 5 Year PD Plan. The continued focus being classroom environments, UbD Planning (curriculum knowledge, assessment and instruction).
- GSSD will provide all teachers and administration in the division opportunity to listen to Tom Hierck regarding the RtI Road Map. Additional training on utilizing a systemic RtI Process in schools will be provided to administrators and student support teachers.
- GSSD will provide targeted professional development in the area of assessment - providing descriptive feedback to students and instruction - providing student choice to administrators, coaches, and early adopter teachers.

Internal Processes Strategic Focus

- GSSD is committed to provide equitable, balanced opportunities among schools, students and staff. To achieve this goal, baselines are essential to organizational effectiveness.

Division Goals

- GSSD will strive to improve internal and external communications.

Work Plans

- GSSD will develop and deploy an intranet solution.
- GSSD Student Services Department will continue to refine the information posted on the Student Services area of the portal to communicate procedures and updates on a regular basis.
- GSSD will refine the various sections of the Portal to align with the GSSD Organization Chart (i.e. Corporate Services - Accounting, Payroll, HR, etc.; Learning Support Services - Student Services, Schools, Assessment, Reporting, etc.).
- GSSD will continue to refine the information posted to the main page of the portal and ensure it is timely, accurate, relevant and easily accessible for all staff. GSSD will establish a school library department on the division portal.
- GSSD will implement outcome based report cards in 23 out of the 29 schools.
- The Data Base Administrator will develop grade, school specific outcome based report card templates within the Maplewood environment.
- The Data Base Administrator will refine the Maplewood Data Entry How to Guide provided by Davison School. This will then be provided for all schools to utilize for report card data entry
- GSSD will establish a Math, Science and Practical Applied Arts presence on the division portal.
- GSSD will establish a transportation presence on the division portal.
- GSSD will strengthen the division front page of the website through the consistent sharing of events and school stories in a timely manner.
- GSSD will strengthen promotional work with Parkland College through the jointly planned Career Explorations fair. We will expand opportunities to students outside of the division as well as to community members. We will work to increase involvement of the local business community in the job fair aspect of the event.
- GSSD will enhance social media presence and promote channels including the website, the portal, Facebook and Twitter to ensure accurate and timely information dissemination as a way in which stakeholders will trust and look to for their information sources. GSSD will investigate other social media sources such as Instagram and Linked In to further promote the division.

People Capacity Strategic Focus

- GSSD is a community of learners and believes collaborative partnerships with students, staff, families and community members will enhance educational opportunities. Internal and external communication focus on fostering and growing positive relationships to create a sense of confidence, optimism and pride in Good Spirit School Division.

Division Goals

- GSSD will enhance levels of qualified staff.
- GSSD will strengthen staff engagement and morale.
- GSSD will increase leadership capacity.

Work Plans

- GSSD will partner with Saskatchewan Professional Development Unit to implement the renewed Science Curriculum at the Grade 11 level. The foundational day is planned for September 25, 2015. Support materials will be posted in the GSSD Portal under Curriculum, Assessment, and Instruction section.
- GSSD will plan PD opportunities for staff that support the goal of improved safety.
- GSSD will develop caretaker training procedures for all new hires and substitutes.
- GSSD will support first year teachers on temporary and replacement contracts with on-going teacher supervision by one designated Superintendent of Education.
- GSSD will continue to support the professional development of Library Tech. in the division.
- GSSD will offer 2.5 days of group professional development during the current academic school year.
- GSSD will partner with the U of R, U of S, Brandon University, and Minot State to provide teacher intern placements within our schools. The final event in the internship process involves mock interviews of all interested interns and information sessions.
- GSSD will establish a Library Tech. Mentorship Program. This will allow a newly hired Library Tech. to shadow a more experience Library Tech. This process would also support those who have self-identified areas of potential growth.
- The GSSD Student Services Department will support educational assistants new to the division to complete the TEAM Orientation training. Administrators will complete module 1 with the EA. Classroom teachers and the EA will complete Modules 2 and 3. The EA will complete module 4 independently.
- The GSSD Student Services Department will bring SST together three times in the current academic year through PLCs and presentations to address areas they would like to build their capacity in.

Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.

Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

OUTCOME:

By June 30, 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65%.

PRIORITY:

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

Goal 1: Literacy Improvement

By the end of three years, 50% of First Nation Métis students will be reading at or above grade level in reading in Grades 1 to 5. The Fountas and Pinnell assessment was administered in the fall of 2015 and the spring of 2016.

Goal 2: Increase Credit attainment for students in Grades 10-12

Goal 3: Increase Grad rates for FNMI students

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

Strategies used to support goal 1:

1. Utilized learning coaches and literacy coaches to work with individual teachers in the area of literacy in the area of guided reading and literacy interventions.
2. Schools utilized Levelled Literacy Intervention Kits along with Turtle Island Voices to assist in supporting students.
3. A supervision process was implemented in selected schools to provide opportunities for learning coaches to work with teachers on specific and measurable professional growth goals in math, literacy and digital learning.
4. Training was provided to new teachers in the use of Fountas and Pinnell.
5. With the use of our Professional Service Providers, GSSD schools examined reading results and professional development opportunities were put in place to ensure a balanced literacy framework was followed.
6. The literacy team worked in one of our schools to support teachers and administrators by examining the literacy practices in order to achieve better results.
7. Saskatchewan Reads was implemented in all GSSD schools to support teachers and students as they developed their compelling why around in schools.

Strategies used to support goal 2:

1. Worked with Elders, Community Liaison, Cultural Advocate, and Aboriginal Liaison to identify ways to engage FNM students.
2. Utilized Learning Coaches to work with high school teachers in developing critical areas of student engagement and competencies.

3. Implemented alternative course delivery options and built upon credit recovery programs in place at various high schools.
4. Continued to build upon partnerships in First Nations schools to determine and apply best practises for improving FNM student retention, engagement and graduation.

Strategies used to support goal 3:

1. Worked with Cultural Advocate, Community Liaison and the Elders to identify ways to engage FNM students.
2. Utilized Learning Coaches to work with high school teachers in developing critical areas of student engagement and competencies.
3. Implemented alternative course delivery options.
4. Development of Distributed Learning and Blended Learning was an option to support students.
5. Attendance reports were tracked monthly through the attendance program and then each school had instant access to their data on our portal to review and target students. This attendance data was collected monthly throughout the year.

Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

Average Final Marks

Teacher assigned marks provide the opportunity for teachers in all content areas to measure, report and promote student learning. Teacher-assigned marks also enable schools to track, monitor and assist students who require interventions and supports, ensuring student success in acquiring high school credits. These marks serve as excellent indicators of students who are at risk or those who may potentially drop out. Using teacher-assigned marks allows schools to provide credit extensions and credit recovery for those students who fall behind and need additional time to achieve grade level outcomes. Ultimately, teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	Good Spirit	Province	Good Spirit	Province	Good Spirit
English Language Arts A 10 (Eng & Fr equiv)	73.0	72.8	76.1	74.7	61.1	56.9
English Language Arts B 10 (Eng & Fr equiv)	73.4	73.4	76.2	74.9	62.5	62.1
Science 10 (Eng & Fr equiv)	72.0	71.7	75.1	73.0	59.6	59.3
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	76.8	76.1	78.6	60.8	63.7
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	75.5	74.8	76.3	60.3	64.9
English Language Arts 20 (Eng & Fr equiv)	74.4	75.3	76.3	76.4	64.7	64.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	73.5	69.3	74.1	61.3	68.7
Math: Foundations 20 (Eng & Fr equiv)	73.6	75.8	75.3	76.6	63.6	67.0

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2016

Analysis of results

The final marks achieved by students within the Good Spirit School Division in English Language Arts 10A, 10B and English Language Arts 20 are slightly below or at par with the Provincial averages for Secondary students. This result is seen for both self-declared FNMI students and non-FNMI students. Likewise, GSSD FNMI and non-FNMI students achieved final marks in Science 10 below the Provincial average. Instruction and assessment within High School Science and High School ELA has been targeted by the Good Spirit School Division and there is great optimism that 2016-17 data will show the average final marks of Good Spirit School Division students above the Provincial averages.

Good Spirit School Division students achieved final marks in Work Place and Apprenticeship Math 10 & 20, Math Foundations Pre-calculus 10 & 20 which were higher than the provincial average for both self-declared FNMI and non-FNMI students.

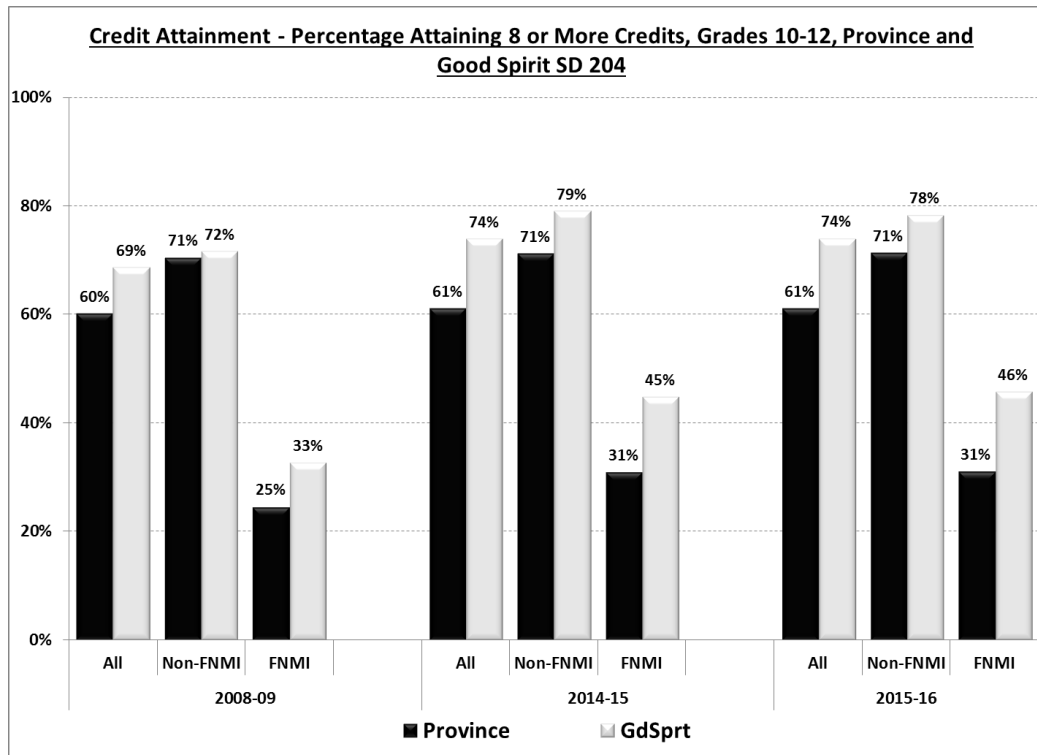
The Math results achieved across the division can be attributed to the work of our High School teachers with a School Division Math Coach who focused on changes to assessment practices and instructional strategies. The achievements in Math can also be attributed to a focus on constructivism, problem solving and numeracy in the elementary and middle years.

We recognize the need to continually focus on FNMI achievement, using approaches that have been introduced to our teachers through Following Their Voices and by continuing with instructional strategies which have proven effective within Good Spirit School Division in improving student achievement.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.
 Source: Ministry of Education, 2016

Analysis of results

Overall, the division remained consistent in credit attainment rates with 74% of students receiving eight or more credits per year in 2014-15 and 74% in 2015-16. The rate is higher than last year for FNMI students, with 46% receiving eight or more credits in 2015-16, up from 45%, but marginally lower for non-FNMI students at 78%, down from 79%. We will continue to focus on the FNMI subpopulation to keep this positive trend going. In comparison to provincial results, Good Spirit’s results are significantly higher in all three groups; for all students at 74% compared to the provincial rate of 61%, for non-FNMI students at 78% compared to the provincial rate of 71% and for FNMI students at 46% compared to the provincial rate of 31%. Credit attainment provides a strong predictive indicator of a school system’s on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The Good Spirit School Division will continue to focus on best practices in assessment, allowing students multiple ways to demonstrate their understanding and proficiency in curricular outcomes. Intervention strategies for struggling students, emphasis on student attendance, expansion of Dual Credit opportunities, utilizing Special Project Credits, and systemic credit tracking remain priorities in assuring students are successful at acquiring a minimum of 8 credits per year.

Reading, Writing, Math at Grade Level and Saskatchewan Reads

OUTCOME:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

The Good Spirit School Division exerted considerable effort and attention to ensure alignment between the Level 1 Sector Plan, Level 2 Division Strategic Plan, and Level 3 School Learning Improvement Plan. The division conducted “catchball” sessions with the Board of Education, division level coaches and consults, in-school administrators and all school level staff. The data obtained during these feedback sessions helped shape the division action/work plans. Processes were also developed for monthly discussions between in-school administrators and their Superintendents of Education. The discussion guide focused on division and school level goals and action plans.

School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority

Long-term Goal(s)

- Short-term Goal(s)

By June 2020, at least 85% of GSSD students will read at or above grade level by the end of Grade 3.

- By June 2016, at least 80% of GSSD students will read at or above grade level by the end of Grade 1.
- By June 2016, at least 80% of GSSD students will read at or above grade level by the end of Grade 2.
- By June 2016, at least 80% of GSSD students will read at or above grade level by the end of Grade 3.

By June 2020, at least 85% of GSSD students will read at or above grade level by the end of Grade 5.

- By June 2016, 80% of GSSD students will read at or above grade level by the end of Grade 4.
- By June 2016, 80% of GSSD students will read at or above grade level by the end of Grade 5.

By June 2020, at least 80% of GSSD students will read at or above grade level by the end of Grade 8.

- By June 2016, 75% of GSSD students will read at or above grade level by the end of Grade 6.
- By June 2016, 75% of GSSD students will read at or above grade level by the end of Grade 8.

By June 2020, at least 80% of GSSD students in Grades 1 to 5 will be at or above grade level in math.

- By June 2016, Kindergarten to Grade 4 teachers in GSSD will have a common understanding of grade level proficiency in math, a good working knowledge of the GSSD Math Rubrics, and implement elements of the Indicators of Effective Math Instruction.
- By June 2016, Grades 5 to 9 teachers in GSSD will have a common understanding of grade level proficiency in math, a good working knowledge of the GSSD Math Rubrics, and implement elements of the Indicators of Effective Math Instruction.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority

GSSD had a number of robust action plans aimed at actualizing our targets in reading as outlined in Saskatchewan Reads and the reading, writing, math outcome. The following represents a sample of what was undertaken during the year:

- New teachers to the division received Understanding by Design (UbD) planning support from the Literacy Team. All GSSD teachers completed planning in the UbD Framework in one subject area by the end of June 2016. Emphasis was placed on English Language Arts.
- All Grade 1 teachers assessed students with the GSSD Early Literacy Assessment in fall, winter (as required), and spring (as required).
- All Grade 1 to 5 students were assessed using the Fountas and Pinnell Benchmark Assessment System (F & P BAS) in the winter and spring assessment intervals (note the GSSD Exception Criteria).
- The Literacy Team supported teachers in the implementation of the Pinnell & Fountas Word Study Resource in Grade 1.
- The Literacy Team supported pilot teachers in implementation of the Pinnell & Fountas Word Study Resource in Grade 2.
- The Literacy Team supported teachers in the implementation of the Independent Reading Approach.
- The Literacy Team supported teachers in the implementation of the Shared Reading Approach.
- The Literacy Team supported teachers in the implementation of the Guided Reading Approach.
- The Literacy Team supported teachers in the implementation of the Read Aloud Approach.
- The GSSD co-constructed criteria was utilized and implemented consistently in all grade 1 to 3 classrooms.
- The Literacy Team conducted classroom visits for all Grade 3 teachers. These visits focused on the GSSD co-constructed criteria, teacher self-assessments, classroom library check-lists, and conferring document.
- 100% of students in Grades 1 to 3 identified as being in the "red zone" for their reading development were referred for reading intervention (differentiated classroom supports, Levelled Literacy Intervention (LLI), Seeing Stars, etc.).
- The Literacy Team supported GSSD Schools with the utilization of the CLEVR LLI Referral Template to identify students for possible intervention.
- The Literacy Team refined the GSSD F & P Eligibility Criteria to support student selection for the LLI intervention.
- The Literacy Team supported the school based LLI Team to establish LLI groupings, schedules, etc. based on the LLI Referral completed in CLEVR. Student progress was monitored within the LLI Tracking Document completed by school based LLI Interventionist.
- Kindergarten to Grade 4 teachers in GSSD developed a common understanding of grade level proficiency in math, a good working

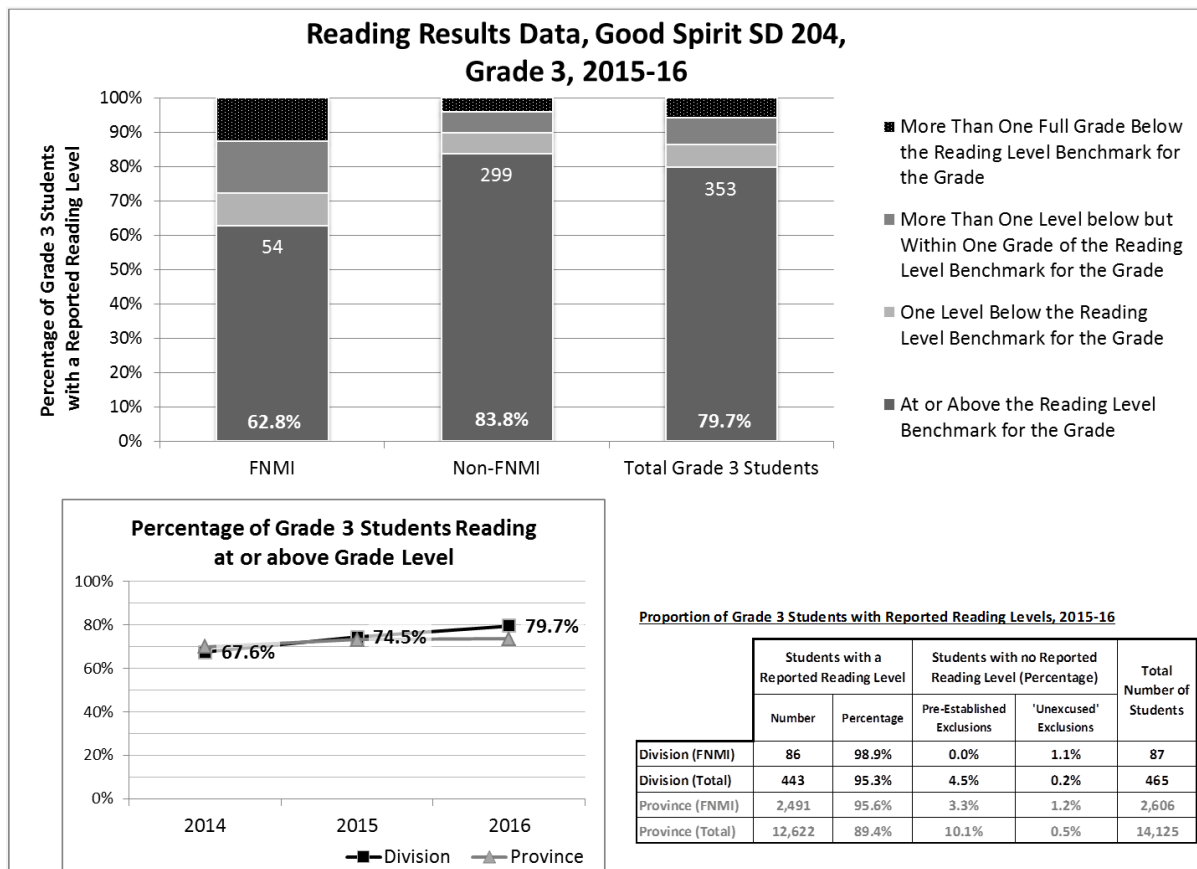
	<p>knowledge of the GSSD Math Rubrics, and implement elements of the Indicators of Effective Math Instruction.</p> <ul style="list-style-type: none"> • School based math leaders, with the support of the math coach, co-constructed criteria around effective, researched based math instruction at the tier I level (quality planning - unpacking outcomes utilizing the UbD approach to planning & understanding of curriculum, using curriculum responsively; quality instruction - logical, sequential, explicit, mathematical connections, opportunities for dialogue, differentiation, modelling; quality assessment - ongoing, responsive, supportive, and building on student ownership of learning). • School based math leaders were provided Power of Ten training. • School administration supported the development of a vertical learning teams in math. • The Tier II intervention working committee was established to share practices around intervention programs. • The Math Coach collaborated with the Psychologist Professional Learning Community to determine an appropriate division wide tier III assessment and intervention system. • Saskatchewan Professional Development Unit (SPDU) provided grade 5 to 9 teachers training on the Assess, Respond, and Instruct Cycle.
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Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. The data below illustrates the significant gains achieved in the Good Spirit School Division since 2014. At that time, GSSD had 67.6% of its Grade 3 students reading at or above grade level. Over the course of two years GSSD has seen this overall total increase by 12.1% to 79.7%. An additional celebration has also been the number of First Nations Students reading at or above grade level. Currently, 62.8% of our self-identified FNMI students are reading at or above grade level. If we include those students who are currently one level below reading level, this total increases to approximately 70% of our FNMI students.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

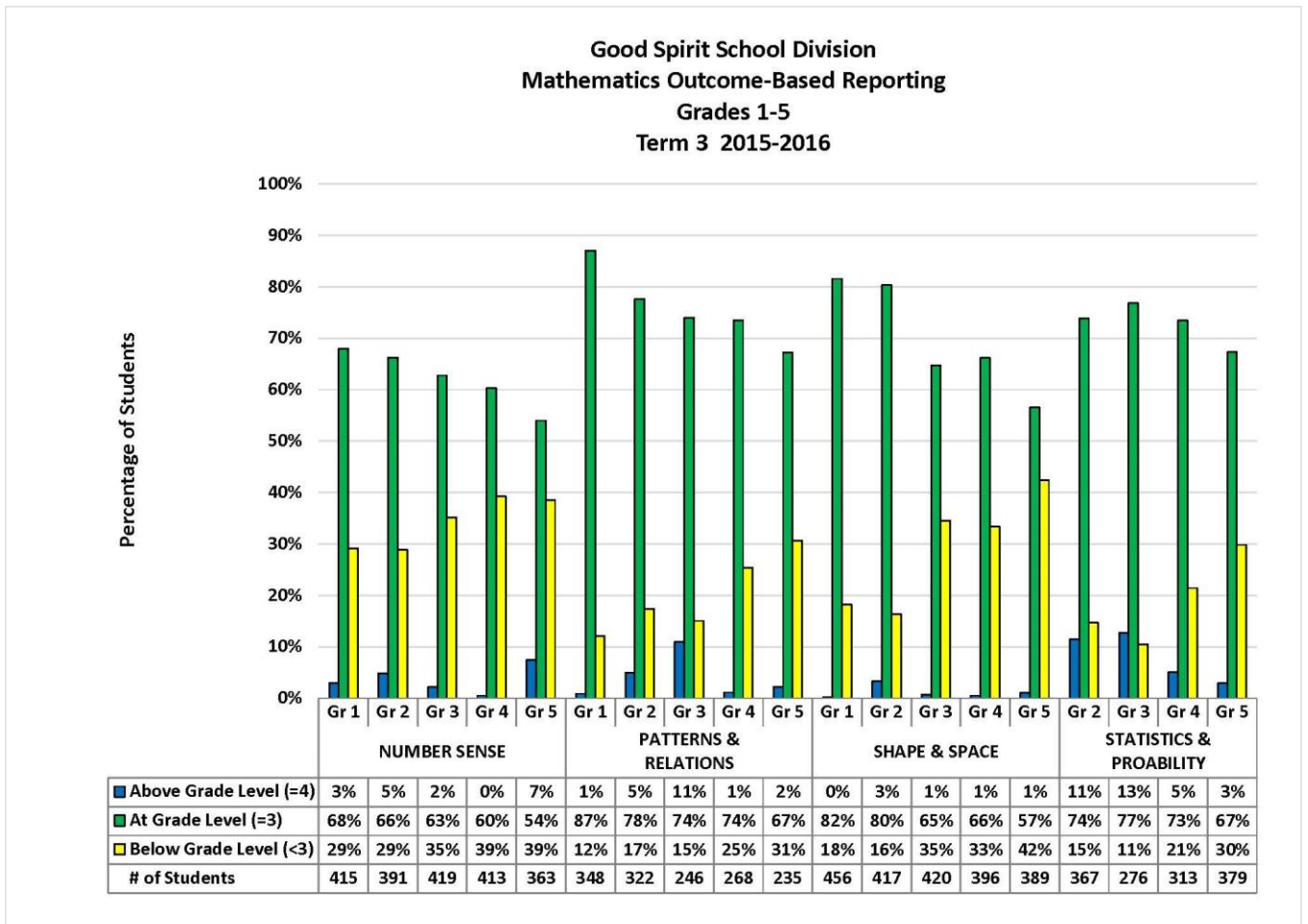
Source: Ministry of Education, 2016.

Analysis of results

The Good Spirit School Division is very pleased with the literacy improvements we have seen over the last two years. Our overall Grade 3 literacy scores have improved by 12.1% since 2014. Our Grade 3 data is now considerably over the provincial average. The 2015/16 data would indicate that 79.7% of our grade 3 students are at or above grade level in reading. This becomes even more promising if we include those students within one level below the reading level benchmark for grade 3. If we factor in these students, GSSD's grade 3 literacy rates would increase to 85%.

GSSD's data would suggest that our non-FNMI reading levels are also higher than the provincial average. 83.8% of our non-FNMI students are reading at or above grade level. If we factor those students one level below the reading level benchmark for grade 3, GSSD's non-FNMI rates would increase to 90%. We are equally excited that our Grade 1 to 5 data (not displayed above) has continued to show improvement. For instance, our overall

Grade 1 data would suggest that 77% of our students are reading at or above grade level. Grade 2 spring assessment results would suggest that 74% of our students are reading at or above grade level. In Grades 4 and 5 the positive results continue. Seventy-six percent of Grade 4 and 79% of Grade 5 students are reading at or above grade level. GSSD is also proud of accomplishments of our FNMI students. As of June 2016 an average of 67% self-identified FNMI students in Grades 1 to 5 were reading at or above grade level. It should also be noted that GSSD excluded very few students from the assessment; only 4.5% of students were excluded. This would be considerably lower than the provincial rate of 10.1%.



Analysis of results

As a result of the newly implemented Good Spirit School Division common outcome-based report card, the division was able to gather baseline math data. The June data would suggest the Patterns & Relations and Shape & Space would be areas of strength for the majority of our students in the division. The Number Sense strand would be an area requiring focus and attention. Work will continue in all strands, with a particular emphasis on the Number Sense strand, during the upcoming year in preparation for the Provincial math data submission requirements in Grades 2, 5, & 8.

Graduation Rates

Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate.

School Division goals aligned with the Graduation Rates outcome

By June 2020, GSSD will achieve a three-year graduation rate of 85%.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

Actions:

- Provided students with access to flexible programs to earn high school credits in magnet schools (i.e. Millwright Program for schools in the South Cluster)
- Promotion of Special Project Credits
- Development of Dual Credit Opportunities with Parkland College (ELA 100) and ultimately transitioning to Post Secondary opportunities.
- Working with schools to promote Adult 12 Opportunities based on student profiles.
- Systemic Credit Tracking with all Grade 10 students (use of myblueprint)
- Supported 5 pilot schools in student well-being specifically in the areas of Mental Health and Addictions
- Assisting with Attendance Management and messaging in all schools through Division Data Warehouse (timely data for timely response)
- Promotion and opportunity for Credit Recovery in all High Schools across the division.
- Expansion of Distributed Learning Courses to assist in Blended Learning Opportunities as well as for Alternate forms of delivery
- Implementation of Following Their Voices
- Communication/sharing of information through the School Division Portal involving sending schools and receiving schools for “at risk” students beginning high school in the areas of attendance and achievement

Measures for Graduation Rates

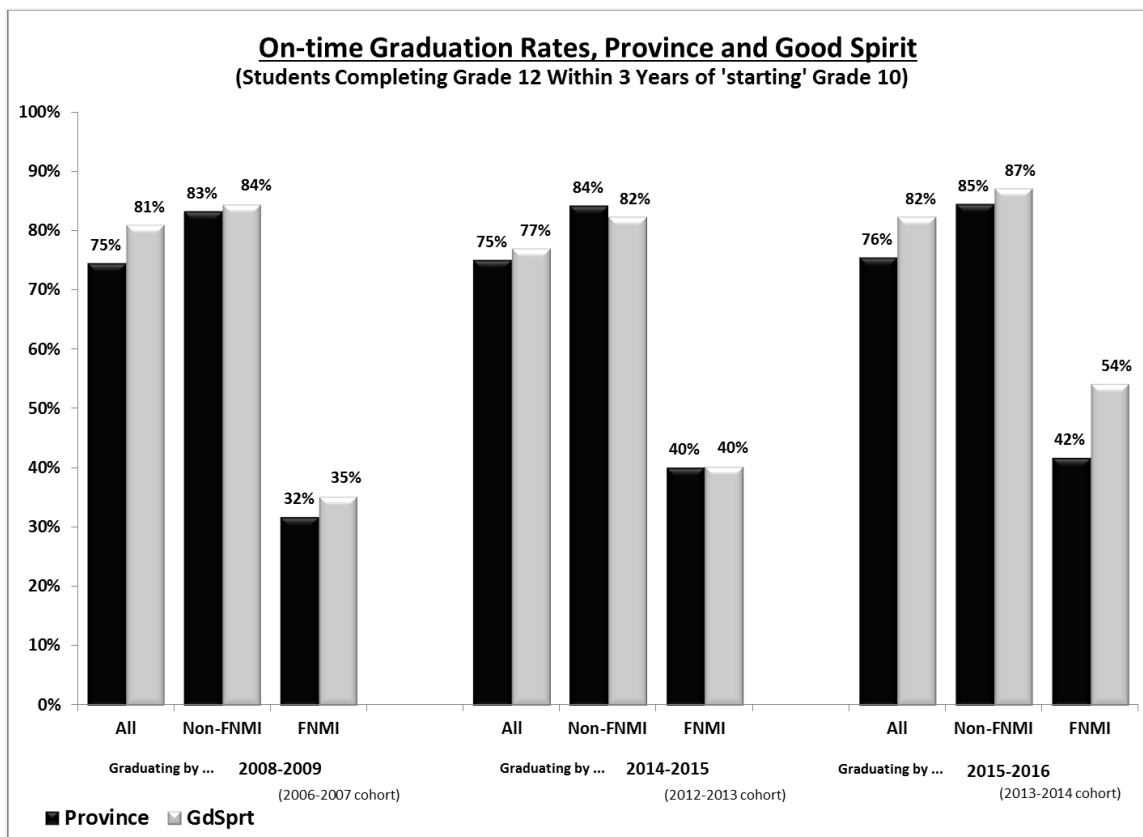
Grade 12 Graduation Rate: On-Time

At 54%, Good Spirit School Division’s graduation rate for self-declared First Nations students is significantly higher than the provincial rate of 42%. The results are due in large part to the commitment made to the Following Their Voices Initiative which our Division is involved in. Over the course of one year, Good Spirit School Division has seen a 14% growth with FNMI Graduation Rates.

All students who do not meet the 3-year rate are encouraged to continue into four or five years of high school in order to successfully graduate. Our Division continues to offer flexible credit attainment options and a focus on

mental health/addictions issues to assist all high school students in achieving Saskatchewan graduation completion.

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



Notes: 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 fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

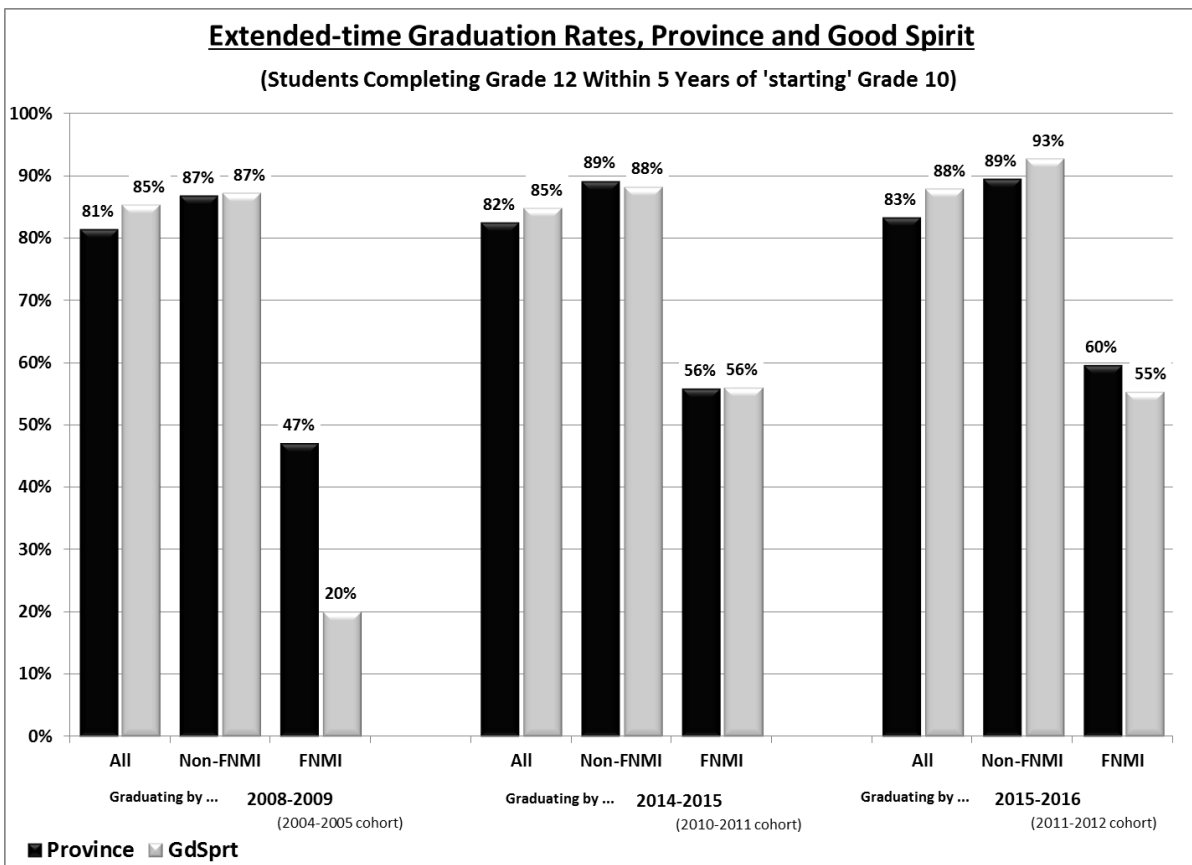
Analysis of results

In June 2009, 81% of Good Spirit School Division students graduated within three years of entering Grade 10 (84% of non-FNMI students and 35% of FNMI students). In June 2016 the graduation rate was 82% (87% for non-FNMI students and 52% for FNMI students). Good Spirit School Division's results are about 6 percentage points higher than the provincial average for all students (82% compared to 76%). The disaggregated rates also exceed the provincial averages with non-FNMI students at 87% compared to 85% for the province and for FNMI students at 54% compared to 42% for the province. Good Spirit is most proud of the significant improvement it is seeing with self-declared FNMI students.

Grade 12 Graduation Rate: Extended-Time

While three years is the traditional time period allowed to achieve the 24 credits required for graduation, many students face many different circumstances and Good Spirit is compelled to support all students in successfully completing high school, regardless of the time period.

The following displays the percentage of students (all students, non-FNMI and FNMI) in the division who graduated within **five years** of entering Grade 10, which includes those who graduated on-time, along with provincial results in each of these categories.



Notes: 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 fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

Analysis of results

Some students require more time to complete all the courses necessary for graduation and so continue in school longer than three years after beginning Grade 10. Between 2009 and 2016, the extended-time graduation rate (i.e., within 5 years of beginning Grade 10) has increased overall and disaggregated by FNMI and non-FNMI

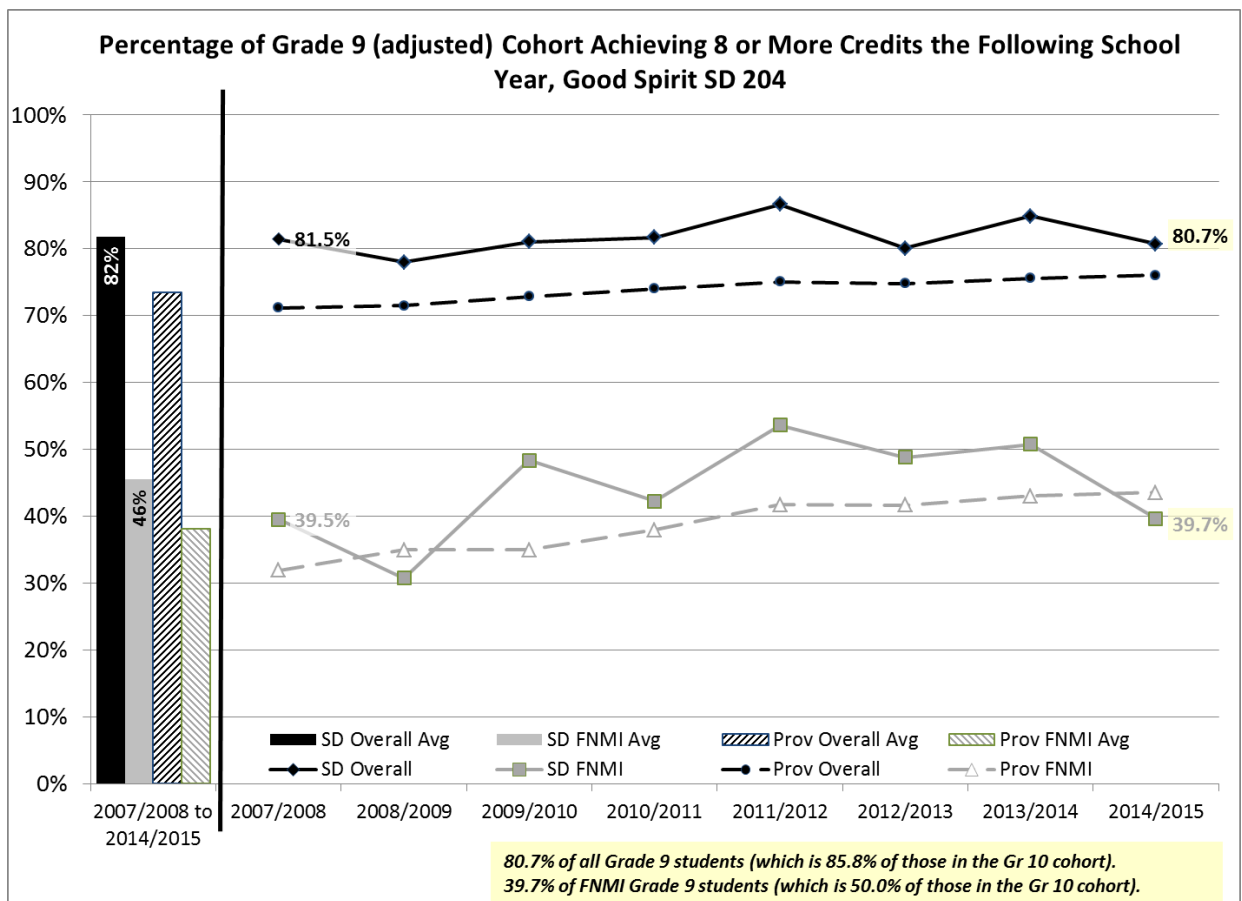
students. For example, in 2009, 85% of the total student population graduated within five years of beginning Grade 10; by 2016 that number increased to 88%. The non-FNMI population graduating within 5 years increased from 87% to 93% between 2009 and 2015 and the FNMI rate increased from 20% to 55%. Our extended-time graduation rates are improving, and we will continue to offer the array of programs, services, interventions and supports which enable students to graduate.

In comparison to provincial results, Good Spirit School Division's results are higher for all students (88% compared to 83%), for non-FNMI students (93% compared to 89%) and slightly lower for FNMI students (55% compared to 60%)

Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits a year is important for steady progress towards graduating on-time.

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight year average.



Notes: Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than

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

Source: Ministry of Education, 2016

Analysis of results

Overall, 80.7% of students enrolled in Grade 10 for the first time in 2015-16 achieved 8 or more credits; of those students who are FNMI, 39.7% had achieved 8 or more credits. In the 2015-2016 school year, our division's results were slightly higher than the provincial average results for all students and slightly below the provincial average for FNMI students.

Over the last 8 years, 82% of all students and 46% of FNMI students enrolled in Grade 10 for the first time achieved 8 or more credits. These averages are higher than the provincial results measured during the same time frame. Only once in the past eight years (2008-2009), has GSSD dipped below 80% of all students enrolled in Grade 10 achieving 8 or more credits. This coincides with a significant dip seen in 2008-2009 among FNMI students where approximately 30% received 8 or more credits. Credit tracking and graduation planning with grade 10 students across GSSD will ensure that in future years, a higher percentage of students will leave grade 10 with a minimum of 8 credits.

Operational Spending

Outcome:

By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

School division goals aligned with the Operational Spending outcome	In 2015-16, Good Spirit School Division had a number of goals that align with the Operational Spending outcome of the ESSP. One goal is to implement division wide approaches to find efficiencies and increase value-add in order for the division to be responsive to the challenges of student and staff needs. Secondly is a goal to improve alignment and transparency of resource allocation.
School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome	In 2015-16, Good Spirit School Division began the work of reviewing all administrative procedures with the aim of updating them to match revised processes and to develop appropriate forms to improve work flow, communications and consistency of operations. As of the end of August, approximately 60% of all administrative procedures were reviewed and updated. During the year, a complete review of central office support positions was carried out and resulted in balancing of the workload for all positions and streamlining roles and responsibilities to provide these employees with opportunity to be more efficient. Beginning in January 2016, each budget manager reviewed and identified budget plan resources on a monthly basis that would be available to address emergent needs which were collaboratively prioritized by the team. This allowed the division to financially support division wide priorities and resulted in redirecting resources on a division wide basis.

Early Years

Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

School division goals aligned with the Early Years outcome

By June 2020, at least 90% of students exiting Kindergarten in Good Spirit School Division will be ready for learning.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

To meet the education sector early learning goal above, Good Spirit School Division used the Early Years Evaluation (EYE-TA) pre-assessment in the fall of 2015 to identify students who were in the yellow and red zones and proactively support them to be ready for Grade 1. Interdisciplinary teams met to review the data collected and determine domain areas that required support. Our Professional Service Providers collaborated with Kindergarten teachers to offer targeted classroom based interventions to address the areas of difficulty. Students in the yellow and red were reassessed using the EYE-TA in spring of 2016 to monitor their progress toward development of readiness skills for Grade 1.

Good Spirit School Division also focused on having the Prekindergarten programs use an interdisciplinary approach to identify students for Prekindergarten to ensure programming was offered to the most vulnerable children and families in our communities. Good Spirit participated in various networking opportunities to refine the partnerships and practices with agencies that support early learning such as the Yorkton Family Resource Centre, SIGN, Sunrise Children's Therapy Program, Parkland Early Childhood Intervention Program (PECIP), and Kids First.

Measures for Early Years

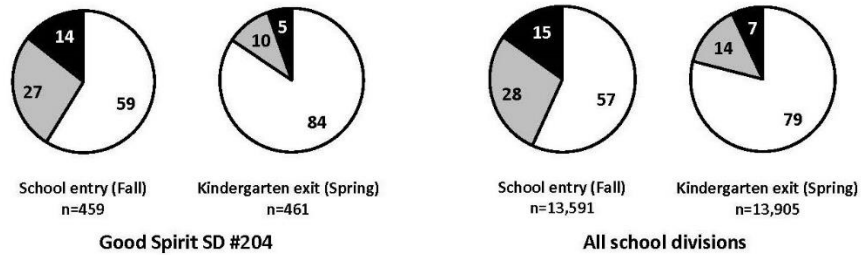
Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. Responsive Tiered Instruction (RTI) is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

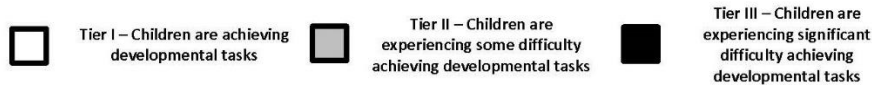
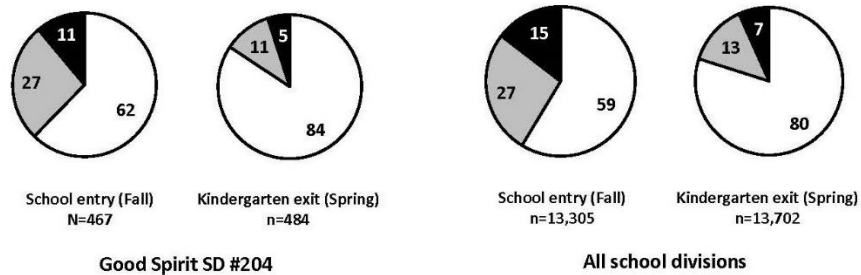
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

**Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI
(responsive, tiered instruction) results (%) at school entry & Kindergarten exit,
2014-15 (baseline) & 2015-16**

2014-15 (baseline) collection; % of n values for School entry & Kindergarten exit categories



2015-16 collection; % of n values for School entry & Kindergarten exit categories



Totals may not add to 100 due to rounding

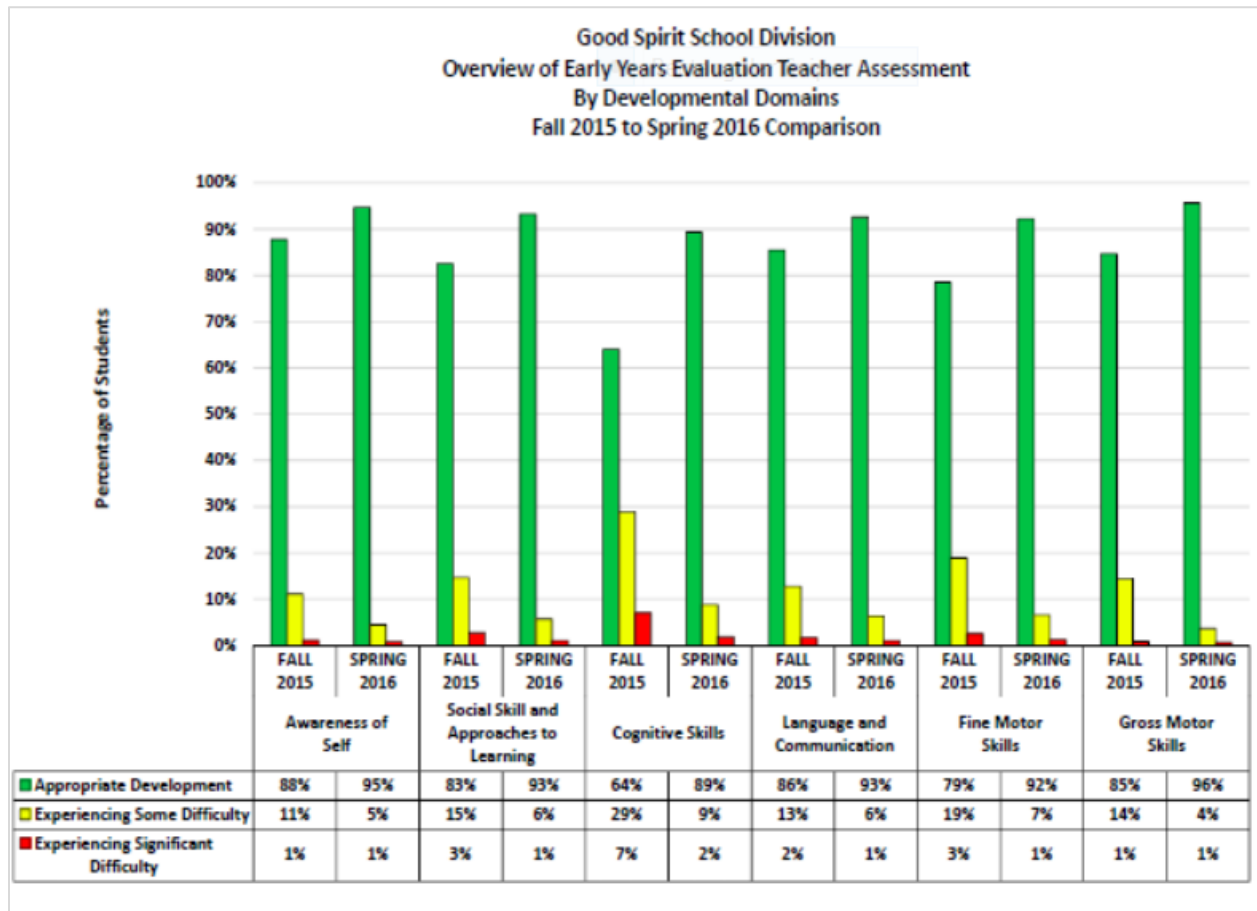
Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

Source: Ministry of Education, Early Years Branch, 2016

Analysis of results

According to the EYE-TA fall 2015 pre-assessment results, 62% of GSSD Kindergarten students were ready to learn in Grade 1 comparing to 59% of students provincially. GSSD increased to 84% of Kindergarten children being ready to learn in spring 2016 through the post-assessment as compared to 80% provincially. Our division is proud of our spring post-assessment results by domain which indicate that GSSD Kindergarten children measured above 90% in all domains, with the exception of cognitive skills at 89% as displayed in the chart below. We are pleased that the EYE data collected by Kindergarten teachers is supporting them to teach responsively and collaborate with team members in targeting instruction so that we can achieve our 2020 goal of having 90% of Kindergarten students possessing the developmental skills necessary to be successful in Grade 1.



School Division Local Priority Area

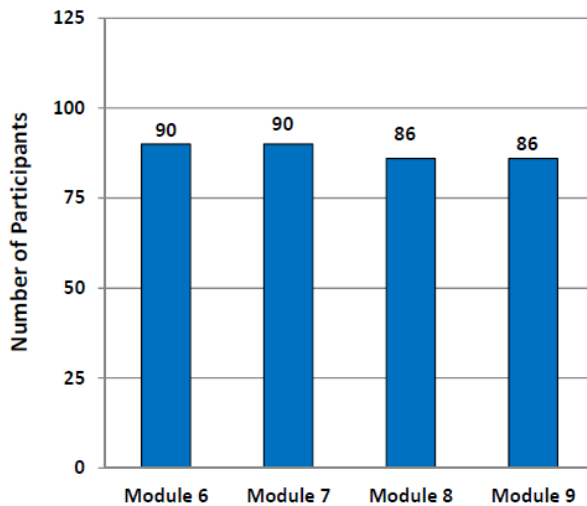
The Good Spirit School Division set out 4 key priority areas after a comprehensive strategic planning process which took place during the 2011/12 school year. These priority areas are student & family focus, people capacity, internal processes, and financial stewardship.

<p>School division goals aligned with local priority area</p>	<p>The student & family focus area contained the majority of the learning goals that align with the Education Sector Strategic Plan. The remaining focus areas contain the division level priorities. For example, within the people capacity focus area GSSD strived to achieve the following goals:</p> <ul style="list-style-type: none"> • Enhancing levels of qualified staff; • Strengthening staff engagement and morale; • Increasing leadership capacity. <p>Within the internal processes area GSSD focused on the following goals:</p> <ul style="list-style-type: none"> • Implement division wide approaches to find efficiencies and increase value-add in order for the division to be responsive to the challenges of student and staff needs; • Strive to improve internal and external communications; • Continually strive towards effective change management. <p>In the financial stewardship area, GSSD focused on the following goals:</p> <ul style="list-style-type: none"> • Improve alignment and transparency of resource allocation; • Continue to strive to reduce risk to the Board of Education; • Continue to strive for improved infrastructure.
<p>School division actions taken during the 2015-16 school year to support local priority area</p>	<p>Good Spirit School Division developed a number of action plans to support and actualize the local priorities outline in our level 2 strategic plan for the 2015/16 school year. The following represent a sampling of the various department work plans in each focus area:</p> <ul style="list-style-type: none"> • GSSD provided all teachers and administration in the division opportunity to listen to Tom Hierck regarding the Response to Intervention (RtI) Road Map. • GSSD continued to work towards the actualization of our 5 Year PD Plan. The continued focus being classroom environments, UbD Planning (curriculum knowledge, assessment and instruction). • GSSD provided targeted professional development in the area of assessment - providing descriptive feedback to students and instruction - providing student choice to administrators, coaches, and early adopter teachers. • Our Library Learning Coach worked with school libraries that require the need to transition toward compliance with the GSSD school and classroom environment recommendations. • Educational assistants new to GSSD were orientated to the position through the TEAM Orientation Process. On-going professional development was provided during the year from internal and external providers. • All GSSD Schools utilized Review 360 (R360) consistently to record incidents regarding students' behaviour.

- GSSD implemented the continuous improvement plan developed at the Hiring Process event of Spring 2013.
- GSSD implemented the continuous improvement plan developed at the Human Resources/Payroll event of March 2015.
- GSSD developed a Human Resources Manual.
- GSSD trained staff and fully implemented the features available in Bellamy and Applitrack.
- Our Student Services Department utilized the equitable educational assistant allocation process to be used consistently to respond to requests for educational assistant support from schools.
- GSSD reviewed the allotment formula to determine an equitable process for allocating Librarian Technicians within the schools.
- GSSD developed a re-certification process for 15 passenger van training.
- Our Student Services Department continued to refine the information posted on the Student Services area of the portal to communicate procedures and updates on a regular basis.

Local Measures for People Capacity - 5 Year PD Continuum Focus Priority

**Good Spirit School Division
5 Year PD Continuum Plan
2015-2016**



Note: The information above identifies the actual number of staff who attended each module session.

Source: Good Spirit School Division PD Place

MODULE DESCRIPTIONS

MODULE 6: Providing Student Choice to Demonstrate Learning (INSTRUCTION)

Students learn in different ways and need the opportunity to demonstrate their learning using products that are meaningful to them. One of the essential characteristics of differentiated instruction is student choice. This module looked at different ways teachers can provide choice when students need to demonstrate their learning.

MODULE 7: Giving Descriptive Feedback to Students (ASSESSMENT)

Descriptive feedback plays an important role in formative assessment as this type of assessment informs instruction. It is never marked or graded. Rather, teachers provide feedback to students that will help them improve and achieve curriculum outcomes or objectives.

MODULE 8: Creating Outcome-Based Anchor Activities That Target Student Needs

Anchor activities are more than giving students “busy-work.” They should be tailored to the individual needs of students. This module looked at different ways of creating anchor activities for students in a classroom. Discussion of the concept of “bump-it-up walls” within the classroom.

MODULE 9: Planning Tiered Instruction

Tiered instruction is a natural practice when teaching from a differentiated philosophy. It focuses on the learning needs and preferences of students. In this module, teachers focused on creating tiered activities and/or tiered assignments for their students.

Analysis of results

Good Spirit School Division developed a robust professional development (PD) plan which was implemented as part of the GSSD Strategic Plan. The PD plan was developed in accordance with research based “best practices” that were connected to improving student learning, enhancing student well-being, strengthening instruction, enhancing levels of qualified staff and strengthening staff engagement and morale. An indicator of success for the PD continuum would be the level of intellectual engagement students demonstrate as a result of the changes made to teaching arrangements, instructional approaches, responsive teaching practices, grouping for instruction and assessment strategies.

Good Spirit School Division believes that when students are intellectually engaged, they are more likely to feel confident in their skills and challenged within their courses of study. When students are intellectually engaged, they typically have better attendance and greater rates of success with credit attainment. As reported in the Tell Them From Me Survey, Good Spirit School Division students report levels of intellectual engagement that are significantly higher than replica school divisions across the country. We are confident that these changes in instructional and assessment practice will result in Good Spirit School Division achieving the 2020 goal of 85% for on time graduation.

Demographics

These sections provide information about the Good Spirit School Division's students and staff.

Students

In 2015-16, 6,117 students were enrolled with the division. This represents a decrease in the number of students enrolled from 2014-15 (6,146) and 2013-14 (6,139).

Grade	School Year		
	2013-14	2014-15	2015-16
Kindergarten	458	481	474
1	460	472	484
2	452	464	468
3	427	450	465
4	468	438	440
5	441	479	438
6	460	447	467
7	467	460	455
8	444	475	464
9	504	461	488
10	559	521	477
11	499	507	499
12	500	491	498
Total	6139	6146	6117
PreK	144	149	146

Subpopulation Enrolments	Grades	School Year		
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	259	273	278
	4 to 6	195	210	212
	7 to 9	184	208	209
	10 to 12	212	214	190
	Total	850	905	889
English as an Additional Language	1 to 3	23	44	54
	4 to 6	28	33	41
	7 to 9	28	31	32
	10 to 12	19	27	30
	Total	98	135	157

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

Source: Ministry of Education, 2015

Staff

Job Category	FTEs
Classroom teachers	403.2
Principals, vice-principals	25.8
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	152.7
Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	49.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	60.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	116.0
Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents	7.0
Total Full-Time Equivalent (FTE) Staff	813.7

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

The Director of Education, Rhae-Ann Holoien, reported directly to the Board of Education from August 2015 – March 2016. The Board of Education appointed Deputy Director, Quintin Robertson, as the Acting Director of Education for the remainder of the year. As Acting Director and Deputy Director, Quintin had responsibility in the areas of Communications, Program Development, 5-Year Professional Development Continuum, Strategic Planning and the Literacy Plan.

Superintendents of Education, Mark Forsythe, Tracy Huckell, Donna Kriger, Darran Teneycke and Superintendent of Business Administration, Sherry Todosichuk, directly reported to the Director of Education. Each of the Superintendents of Education works with school-based administrators as well as learning coaches throughout the division with specific responsibility areas such as First Nations Métis Education, Early Learning, Graduation Rates, Home Based Education, English as an Additional Language, Human Resources, Student Services,

Comprehensive School Community Health, Programming, Locally Developed Courses, Distributed Learning, Coaching Model, Outcome-Based Report Cards and Technology Services. The Superintendent of Business Administration is responsible for all business aspects including overseeing the managers in each of the accounting, facilities, human resources, payroll and transportation departments.

Facilities Infrastructure Projects and Transportation

Facilities

School List 2015-16

School	Grades	Location
Bear Stream School	Colony	Kamsack
Calder	K-8	Calder
Canora Composite School	5-12	Canora
Canora Junior Elementary School	Pre-K - 4	Canora
Churchbridge Public School	K-12	Churchbridge
Columbia School	Pre-K - 8	Yorkton
Davison School	Pre-K - 6	Melville
Dr. Brass School	Pre-K - 8	Yorkton
Esterhazy High School	6-12	Esterhazy
Fort Livingston School	K-8	Pelly
Grayson School	K-8	Grayson
Hoffman School	Pre-K - 4	Langenburg
Invermay School	K-12	Invermay
Kamsack Comprehensive Institute	5-12	Kamsack
Langenburg High School	5-12	Langenburg
Macdonald School	K-9	Stockholm
M.C. Knoll School	K-8	Yorkton
Melville Composite School	7-12	Melville
Miller School	K-4	Melville
Norquay School	K-12	Norquay
PJ Gillen School	K-5	Esterhazy
Preeceville School	K-12	Preeceville
Saltcoats School	K-8	Saltcoats
Springside School	K-8	Springside
Sturgis Comprehensive High School	6-12	Sturgis
Sturgis Elementary School	K-5	Sturgis
Victoria School	Pre-K - 4	Kamsack
Yorkdale Central School	K-8	Yorkton
Yorkton Regional High School	9-12	Yorkton

Infrastructure Projects 2015-16

Infrastructure Projects			
School	Project	Details	2015-16 Cost
Melville Comprehensive School	Roof Replacement	Replace four roof sections	\$590,000
P.J. Gillen School	Gym and library	Significant upgrades and renovations to the gymnasium and library – made possible by the financial donation from Mosaic Potash Esterhazy.	\$550,000
P.J. Gillen School	Window and lighting	Replacement of all windows in the school and upgrade all classroom lighting to LED. Also upgraded fire alarm system.	\$435,000
Total			\$1,575,000

Transportation

The Good Spirit School Division is primarily a rural division, and a significant number of students are transported on school buses. In the cities of Melville and Yorkton, urban transportation is provided.

The Good Spirit School Division operates its own transportation fleet consisting of 106 regular route buses and 36 spare buses. Included in the division owned bus fleet, eight are outfitted with wheelchair lifts.

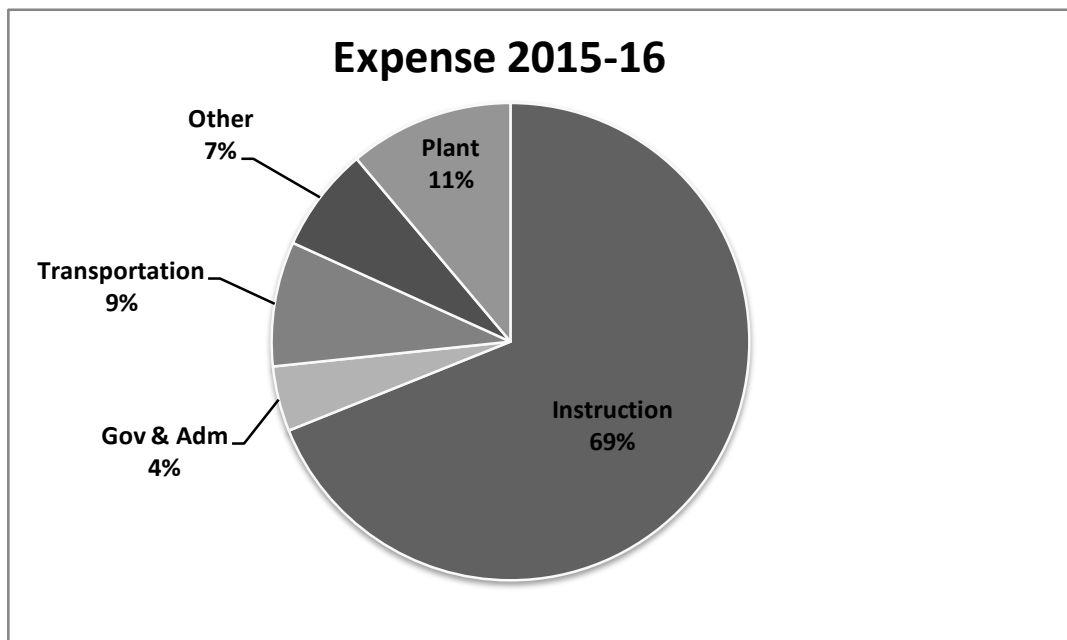
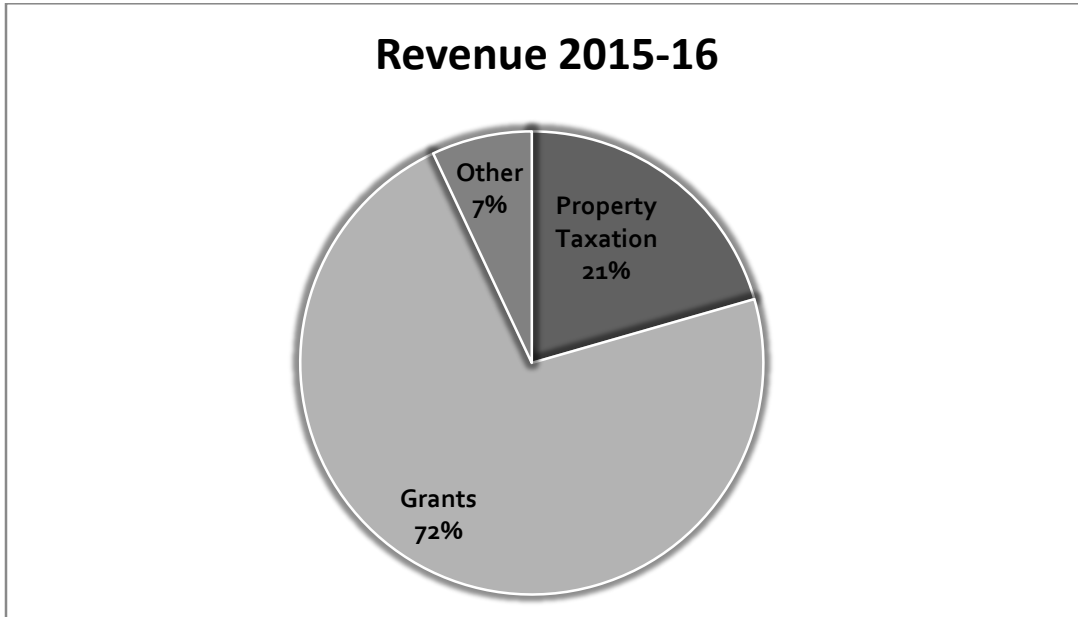
The division has some boundaries that are coterminous with those of Christ The Teacher Catholic Schools. Therefore, we transport their rural students to their schools in the communities of Melville and Yorkton. The student breakdown is 2,402 Good Spirit School Division students and 298 Christ the Teacher Catholic Schools students on our buses.

Within the Good Spirit School Division 15-passenger vans, owned and rented, are used for the purposes of transporting students to various co-curricular and extra-curricular activities. Vans are operated by staff and community coaches who are all required to participate in a division approved safety training course and refresh every third year.

Good Spirit School Division operates two Pre-Kindergarten vans within the city of Yorkton as well as two wheelchair accessible vans to assist with student transportation. In addition, transportation services are supplemented by taxi or handi-bus as required or authorized by our Student Services Team.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	18,988,848	18,997,023	18,901,993	8,175	0%	
Grants	63,305,234	66,938,664	63,651,281	3,633,430	6%	1
Tuition and Related Fees	2,360,582	2,235,914	2,296,760	(124,668)	-5%	2
School Generated Funds	2,400,000	2,552,909	2,963,186	152,909	6%	3
Complementary Services	859,752	1,007,190	1,119,438	147,438	17%	4
External Services	255,051	270,744	271,380	15,693	6%	5
Other	330,600	405,315	491,139	74,715	23%	6
Total Revenues	88,500,067	92,407,759	89,695,177	3,907,692	4%	
EXPENSES						
Governance	549,021	582,781	518,085	33,760	6%	7
Administration	2,850,622	2,873,499	2,740,534	22,877	1%	
Instruction	55,195,497	53,954,672	53,253,840	(1,240,825)	-2%	
Plant	7,875,076	8,710,755	8,029,992	835,679	11%	8
Transportation	7,220,373	6,614,895	6,777,820	(605,478)	-8%	9
Tuition and Related Fees	970,707	1,015,830	939,872	45,123	5%	
School Generated Funds	2,412,615	2,488,491	2,723,404	75,876	3%	
Complementary Services	912,865	1,305,917	1,470,635	393,052	43%	10
External Services	249,867	278,178	297,816	28,311	11%	11
Other Expenses	278,154	458,975	302,889	180,821	65%	12
Total Expenses	78,514,797	78,283,993	77,054,887	(230,804)	0%	
Surplus (Deficit) for the Year	9,985,270	14,123,766	12,640,290			

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

Note	Explanation
1	Over budget due to additional Preventative Maintenance Renewal (PMR), facility condition audits, Langenburg projects and community funded projects at the Yorkton Regional High School and Langenburg School
2	Under budget due to fewer students from tuition paying First Nations
3	Low budget estimate by Division for school level activity
4	Over budget due to receipt of an Invitational Shared Services Initiative grant
5	Over budget due to additional grant from Kids First
6	Over budget due to increase interest earned and disposal of capital equipment
7	Over budget attributed to membership fees which was partially offset by reduction in board activity
8	Over budget due to receipt of additional PMR funding and community donations towards school improvements
9	Under budget due to shortage of drivers through the year and savings on gas and oil offset by increase expenses in repairs and maintenance to bus fleet
10	Over budget due to inclusion of salaries for prior community school positions that were budgeted in Instruction
11	Over budget due to adding staff to cafeteria after budget set
12	Over budget due to write off of deemed uncollectible accounts

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Expenses	Travel	Professional Development	Total
Balyski, Christopher	6,543	600	1,993	943	10,080
Cairns, Dorothy-Jo (Vice-Chair)	11,798	600	2,863	1,542	16,803
Cottenie, Bryan	13,033	600	5,646	4,146	23,424
Dokuchie, Gilda	6,620	600	2,447	2,512	12,179
Gendur, Gord	6,600	600	440	3,114	10,754
Haacke, Richard	9,743	600	866	8,805	20,013
Leson, Shannon	7,125	600	1,645	2,391	11,761
Rushowick, Bonnie	4,425	600	-	-	5,025
Simpson, Robert	12,935	600	3,096	8,741	25,372
Smandych, Lois (Chair)	24,763	600	5,017	8,159	38,539
Stachura, Florence	12,243	600	3,034	2,801	18,677

Personal Services

Available upon request.
Contact Sherry Todosichuk,
Deputy Director of Corporate Services
At the Administration Office

Call 306-786-5500 or
Toll free 1-866-390-0773
Email: info@gssd.ca

Transfers

Name	Amount
Parkland College (Melville)	959,155
Swan Valley School Division	99,800

Name	Amount
Yorkton Tribal Admin Inc.	150,000

Supplier Payments

Name	Amount
Action Office Interiors	209,367
Ameresco	136,710
Aodbt	243,383
Bank of Montreal	508,678
Brendonn Holdings Ltd	426,958
Business Furnishings	205,883
CCR Construction Ltd	929,079
City of Yorkton	88,263
Clark Roofing (1964) LTD	627,295
Concentra Commercial Leasing	71,214
Dohms, Greg	76,167
Envirotec Services INC	130,220
Federated Cooperatives Ltd	418,594
G. Hanh Contracting LTD	413,108
Gardon Securities	84,338
Go Behind The Wheel Driving School	57,950
Gordon Food Services Canada LTD	67,061
HBI Office Plus Inc	154,377
Huber, Larry	83,143
IBM Canada Ltd.	1,920,116
L.M. Driving School	98,950
Legacy Bus Sales LTD	85,165.23
Macpherson Leslie & Tyerman	796,321
Maxim Transportation Svcs Inc.	97,925
McMunn & Yates Building Supplies	22,773

Name	Amount
Microage - Regina	69,765
Miners Construction CO	425,392
Petracek's Janitorial Inc.	233,922
PMGM Architecture LTD	113,582
Pride Law Landscaping	81,855
Roof Management & Inspection Services	102,113
St. John's Music LTD-Winnipeg	52,666
Sask Energy	724,238
Sask Power Corporation	1,167,697
SaskTel	275,010
SGI-Motor Vehicle Division	145,941
Shanahan's LTD Partnership	82,732
Source Office Furnishing	54,876
Stan's Mobile Service Ltd.	78,339
Suncorp Valuations	72,720
Supreme Basics	90,947
Sylogist Ltd.	167,255
T.L. Penner Construction Inc.	9,711,629
Toshiba Business Solutions	95,734
Tradewest Equipment Ltd	64,804
Unisource Canada Inc	151,127
Warner Truck Industries	83,871
Wesclean Equip & Clean	53,775
Western Fitness Equipment	87,996
Western Financial Group	191,551
Yorkton Plumbing & Heating	132,103

Other Expenditures

Name	Amount
CUPE 4784	120,306
Good Spirit Teacher's Association	78,948
Marsh Canada Limited	348,073
Municipal Employees Pension Plan	2,214,913
Receiver General For Canada	15,007,845

Name	Amount
Sask School Boards Association	811,944
Sask Teachers' Federation	5,047,390
Sask Teachers' Superannuation	74,513
Sask Workers' Compensation Board	187,607

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2016

Sherry Todosichuk, CPA, CGA

Deputy Director - Corporate Services

Miller Moar Grodecki Kreklewich & Chorney

Auditor

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

CONTENTS

- 1 Management Responsibility for Financial Statements**
- 2 Auditors' Report**
- 3 Statement of Financial Position**
- 4 Statement of Operations and Accumulated Surplus from Operations**
- 5 Statement of Changes in Net Financial Assets**
- 6 Statement of Cash Flows**
- A-1 Schedule A: Supplementary Details of Revenue**
- B-1 Schedule B: Supplementary Details of Expenses**
- C-1 Schedule C: Supplementary Details of Tangible Capital Assets**
- D-1 Schedule D: Non-Cash Items Included in Surplus/Deficit**
- Schedule E: Net Change in Non-Cash Operating Activities**
- N1-22 Notes to Financial Statements**



Fairview Education Centre
63 King Street East, Yorkton, SK S3N 0T7

Management's Responsibility for the Financial Statements

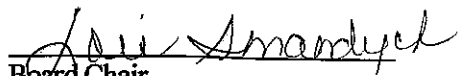
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards for other government organizations in the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation 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.

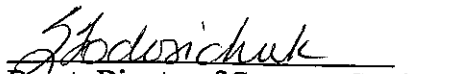
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

The external auditors, Miller Moar Grodecki Kreklewich & Chorney, 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 Good Spirit School Division No. 204:


Board Chair


CEO/Director of Education


Deputy Director of Corporate Services

November 24, 2016

Miller Moar Grodecki Krelewich & Chorney
Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

To the Chairman and Board of Trustees of the
Good Spirit School Division No. 204
Yorkton, Saskatchewan
S3N 4C5

Report on the Financial Statements

We have audited the accompanying financial statements of the Good Spirit School Division No. 204 which comprise the statement of financial position as at August 31, 2016 and the statements of operations and accumulated surplus from operations, changes in net financial assets and 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 for other government organizations, 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.

Auditors' 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 auditors' judgement, 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 entity'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 entity'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, these financial statements present fairly, in all material respects, the financial position of the Good Spirit School Division No. 204 as at August 31, 2016 and the results of its operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards for other government organizations.

Miller Moar Grodecki Krelewich & Chorney

MILLER MOAR GRODECKI KRELEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 24, 2016

Good Spirit School Division No. 204
Statement of Financial Position
as at August 31, 2016

	2016	2015
Financial Assets		
Cash and Cash Equivalents	14,175,436	13,391,917
Accounts Receivable (Note 8)	13,148,936	11,874,866
Portfolio Investments (Note 4)	56,103	55,779
Total Financial Assets	27,380,475	25,322,562
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	2,196,838	3,809,847
Long-Term Debt (Note 10)	6,129,142	7,522,939
Liability for Employee Future Benefits (Note 6)	609,600	536,200
Deferred Revenue (Note 11)	4,432,512	4,194,983
Total Liabilities	13,368,092	16,063,969
Net Financial Assets	14,012,383	9,258,593
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	62,694,125	53,268,928
Prepaid Expenses	749,414	804,635
Total Non-Financial Assets	63,443,539	54,073,563
Accumulated Surplus (Note 14)	77,455,922	63,332,156

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Chairperson



Deputy Director - Corporate Services

Good Spirit School Division No. 204
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2016

	2016 Budget (Note 15)	2016 Actual	2015 Actual
REVENUES			
Property Taxation	18,988,848	18,997,023	18,901,993
Grants	63,305,234	66,938,664	63,651,281
Tuition and Related Fees	2,360,582	2,235,914	2,296,760
School Generated Funds	2,400,000	2,552,909	2,963,186
Complementary Services (Note 12)	859,752	1,007,190	1,119,438
External Services (Note 13)	255,051	270,744	271,380
Other	330,600	405,315	491,139
Total Revenues (Schedule A)	88,500,067	92,407,759	89,695,177
EXPENSES			
Governance	549,021	582,781	518,085
Administration	2,850,622	2,873,499	2,740,534
Instruction	55,195,497	53,954,672	53,253,840
Plant	7,875,076	8,710,755	8,029,992
Transportation	7,220,373	6,614,895	6,777,820
Tuition and Related Fees	970,707	1,015,830	939,872
School Generated Funds	2,412,615	2,488,491	2,723,404
Complementary Services (Note 12)	912,865	1,305,917	1,470,635
External Services (Note 13)	249,867	278,178	297,816
Other Expenses	278,154	458,975	302,889
Total Expenses (Schedule B)	78,514,797	78,283,993	77,054,887
Operating Surplus for the Year	9,985,270	14,123,766	12,640,290
Accumulated Surplus from Operations, Beginning of Year	63,332,156	63,332,156	50,691,866
Accumulated Surplus from Operations, End of Year	73,317,426	77,455,922	63,332,156

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

Good Spirit School Division No. 204
Statement of Changes in Net Financial Assets
for the year ended August 31, 2016

	2016 Budget (Note 15)	2016 Actual	2015 Actual
Net Financial Assets, Beginning of Year	9,258,593	9,258,593	9,803,625
Changes During the Year			
Operating Surplus for the Year	9,985,270	14,123,766	12,640,290
Acquisition of Tangible Capital Assets (Schedule C)	(11,836,576)	(13,386,406)	(17,368,686)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	63,583	300,338
Net Loss on Disposal of Capital Assets (Schedule C)	-	97	113,035
Amortization of Tangible Capital Assets (Schedule C)	3,781,266	3,897,529	3,786,773
Net Change in Other Non-Financial Assets	-	55,221	(16,782)
Change in Net Financial Assets	1,929,960	4,753,790	(545,032)
Net Financial Assets, End of Year	11,188,553	14,012,383	9,258,593

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

Good Spirit School Division No. 204

**Statement of Cash Flows
for the year ended August 31, 2016**

	2016	2015
OPERATING ACTIVITIES		
Operating Surplus for the Year	14,123,766	12,640,290
Add Non-Cash Items Included in Surplus (Schedule D)	3,897,626	3,899,808
Net Change in Non-Cash Operating Activities (Schedule E)	(2,520,929)	(666,907)
Cash Provided by Operating Activities	15,500,463	15,873,191
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(13,386,406)	(17,368,686)
Proceeds on Disposal of Tangible Capital Assets	63,583	300,338
Cash (Used) by Capital Activities	(13,322,823)	(17,068,348)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(324)	(520)
Cash (Used) by Investing Activities	(324)	(520)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	825,000	5,675,054
Repayment of Long-Term Debt	(2,218,797)	(2,386,070)
Cash Provided (Used) by Financing Activities	(1,393,797)	3,288,984
INCREASE IN CASH AND CASH EQUIVALENTS	783,519	2,093,307
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	13,391,917	11,298,610
CASH AND CASH EQUIVALENTS, END OF YEAR	14,175,436	13,391,917

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

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	18,988,848	18,655,737	18,352,246
Total Property Tax Revenue	18,988,848	18,655,737	18,352,246
Grants in Lieu of Taxes			
Federal Government	-	80,352	33,023
Provincial Government	-	213,047	247,298
Other	-	35,886	33,720
Total Grants in Lieu of Taxes	-	329,285	314,041
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	-	22,391
House Trailer Fees	-	35,835	34,348
Total Other Tax Revenues	-	35,835	56,739
Additions to Levy			
Penalties	-	234,690	266,610
Other	-	-	3,445
Total Additions to Levy	-	234,690	270,055
Deletions from Levy			
Cancellations	-	(20,384)	(86,535)
Other Deletions	-	(238,140)	(4,553)
Total Deletions from Levy	-	(258,524)	(91,088)
Total Property Taxation Revenue	18,988,848	18,997,023	18,901,993
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	51,731,484	51,699,150	51,119,776
Other Ministry Grants	103,750	118,607	266,113
Total Ministry Grants	51,835,234	51,817,757	51,385,889
Other Provincial Grants	285,000	223,933	210,517
Grants from Others	-	352,186	300,000
Total Operating Grants	52,120,234	52,393,876	51,896,406
Capital Grants			
Ministry of Education Capital Grants	11,185,000	14,001,206	11,436,838
Other Capital Grants	-	543,582	318,037
Total Capital Grants	11,185,000	14,544,788	11,754,875
Total Grants	63,305,234	66,938,664	63,651,281

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	24,000	24,000
Federal Government and First Nations	2,260,582	2,210,164	2,265,519
Individuals and Other	100,000	-	5,491
Total Tuition Fees	2,360,582	2,234,164	2,295,010
Transportation Fees	-	1,750	1,750
Total Operating Tuition and Related Fees	2,360,582	2,235,914	2,296,760
Total Tuition and Related Fees Revenue	2,360,582	2,235,914	2,296,760
School Generated Funds Revenue			
Curricular			
Student Fees	90,000	49,143	60,068
Total Curricular Fees	90,000	49,143	60,068
Non-Curricular Fees			
Commercial Sales - Non-GST	280,000	242,051	258,830
Fundraising	600,000	439,717	570,033
Grants and Partnerships	30,000	35,801	6,871
Other	1,400,000	1,786,197	2,067,384
Total Non-Curricular Fees	2,310,000	2,503,766	2,903,118
Total School Generated Funds Revenue	2,400,000	2,552,909	2,963,186
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	721,752	721,752	698,231
Other Ministry Grants	-	150,000	150,000
Other Provincial Grants	-	-	49,156
Federal Grants	115,000	107,202	147,374
Other Grants	-	-	45,709
Total Operating Grants	836,752	978,954	1,090,470
Fees and Other Revenue			
Other Revenue	23,000	28,236	28,968
Total Fees and Other Revenue	23,000	28,236	28,968
Total Complementary Services Revenue	859,752	1,007,190	1,119,438

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
External Services			
Operating Grants			
Ministry of Education Grants			
Other Provincial Grants	55,051	76,896	76,896
Total Operating Grants	55,051	76,896	76,896
Fees and Other Revenue			
Other Revenue	200,000	193,848	194,484
Total Fees and Other Revenue	200,000	193,848	194,484
Total External Services Revenue	255,051	270,744	271,380
Other Revenue			
Miscellaneous Revenue	45,600	116,304	195,970
Sales & Rentals	225,000	184,051	191,520
Investments	60,000	104,960	103,649
Total Other Revenue	330,600	405,315	491,139
TOTAL REVENUE FOR THE YEAR	88,500,067	92,407,759	89,695,177

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Governance Expense			
Board Members Expense	166,113	151,159	153,133
Professional Development- Board Members	77,840	60,645	67,972
Advisory Committees	36,600	36,620	36,109
Professional Development - Advisory Committees	5,000	2,802	3,735
Elections	-	4,791	-
Other Governance Expenses	263,468	326,764	256,463
Amortization of Tangible Capital Assets	-	-	673
Total Governance Expense	549,021	582,781	518,085
Administration Expense			
Salaries	2,103,661	2,173,270	1,964,441
Benefits	223,676	237,650	228,784
Supplies & Services	255,067	262,139	265,259
Non-Capital Furniture & Equipment	2,500	6,818	8,414
Building Operating Expenses	58,000	42,455	53,863
Communications	44,600	40,026	53,645
Travel	68,200	51,986	62,495
Professional Development	66,100	41,843	57,557
Amortization of Tangible Capital Assets	28,818	17,312	46,076
Total Administration Expense	2,850,622	2,873,499	2,740,534
Instruction Expense			
Instructional (Teacher Contract) Salaries	39,116,476	37,893,549	37,260,691
Instructional (Teacher Contract) Benefits	1,780,305	1,890,155	1,837,612
Program Support (Non-Teacher Contract) Salaries	6,974,729	7,019,928	6,934,467
Program Support (Non-Teacher Contract) Benefits	1,367,899	1,263,014	1,310,237
Instructional Aids	1,356,665	1,384,945	1,451,125
Supplies & Services	789,191	667,302	653,017
Non-Capital Furniture & Equipment	162,793	194,004	208,126
Communications	183,632	169,474	187,752
Travel	226,900	211,324	233,864
Professional Development	442,675	355,660	383,699
Student Related Expense	167,005	163,583	168,082
Amortization of Tangible Capital Assets	2,627,227	2,741,734	2,625,168
Total Instruction Expense	55,195,497	53,954,672	53,253,840

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Plant Operation & Maintenance Expense			
Salaries	2,629,551	2,605,558	2,493,199
Benefits	494,171	459,115	443,996
Supplies & Services	16,250	21,961	14,694
Non-Capital Furniture & Equipment	4,500	4,373	11,344
Building Operating Expenses	4,459,500	5,347,833	4,820,947
Communications	21,750	12,190	13,602
Travel	68,500	62,999	57,498
Professional Development	18,000	9,158	11,826
Amortization of Tangible Capital Assets	162,854	187,568	162,886
Total Plant Operation & Maintenance Expense	7,875,076	8,710,755	8,029,992
Student Transportation Expense			
Salaries	3,200,512	2,987,910	2,899,237
Benefits	461,004	514,866	500,825
Supplies & Services	1,624,530	962,026	1,362,936
Non-Capital Furniture & Equipment	477,700	716,295	636,911
Building Operating Expenses	86,370	75,930	75,264
Communications	11,330	11,626	11,319
Travel	25,000	21,157	14,065
Professional Development	17,600	13,064	15,782
Contracted Transportation	368,000	380,684	331,865
Amortization of Tangible Capital Assets	948,327	931,337	929,616
Total Student Transportation Expense	7,220,373	6,614,895	6,777,820
Tuition and Related Fees Expense			
Tuition Fees	965,707	1,009,430	935,072
Transportation Fees	5,000	6,400	4,800
Total Tuition and Related Fees Expense	970,707	1,015,830	939,872
School Generated Funds Expense			
Cost of Sales	240,000	199,843	218,765
School Fund Expenses	2,160,000	2,275,927	2,491,918
Amortization of Tangible Capital Assets	12,615	12,721	12,721
Total School Generated Funds Expense	2,412,615	2,488,491	2,723,404

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2016

	2016 Budget	2016 Actual	2015 Actual
Complementary Services Expense			
Administration Salaries & Benefits	-	108,588	119,432
Instructional (Teacher Contract) Salaries & Benefits	493,432	486,688	476,501
Program Support (Non-Teacher Contract) Salaries & Benefits	263,318	419,024	529,420
Instructional Aids	140,119	95,344	123,446
Supplies & Services	-	1,508	8,183
Non-Capital Furniture & Equipment	-	-	128
Building Operating Expenses	-	7,836	8,926
Communications	-	3,458	3,773
Travel	-	3,980	5,100
Professional Development (Non-Salary Costs)	-	994	2,473
Student Related Expenses	-	168,121	177,284
Contracted Transportation & Allowances	15,046	3,554	6,808
Amortization of Tangible Capital Assets	950	6,822	9,161
Total Complementary Services Expense	912,865	1,305,917	1,470,635
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	149,393	162,572	179,082
Supplies & Services	100,000	109,821	109,321
Travel	-	5,637	8,916
Professional Development (Non-Salary Costs)	-	114	25
Amortization of Tangible Capital Assets	474	34	472
Total External Services Expense	249,867	278,178	297,816
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	6,500	6,452	14,119
Interest on Capital Loans	101,674	101,895	-
Interest on Other Long-Term Debt	169,980	74,420	175,735
Total Interest and Bank Charges	278,154	182,767	189,854
Loss on Disposal of Tangible Capital Assets	-	97	113,035
Provision for Uncollectable Accounts	-	276,111	-
Total Other Expense	278,154	458,975	302,889
TOTAL EXPENSES FOR THE YEAR	78,514,797	78,283,993	77,054,887

Good Spirit School Division No. 204
 Schedule C - Supplementary Details of Tangible Capital Assets
 for the year ended August 31, 2016

	Land		Furniture and		Computer Hardware and		Assets		2016	2015	
	Land	Improvements	Buildings	Buses	School	Other	Vehicles	Equipment			Audio Visual Equipment
Opening Balance as of September 1	282,589	526,759	62,536,663	15,224,281	523,753	6,449,644	5,086,667	384,287	14,163,590	105,178,233	88,970,875
Additions/Purchases	-	-	-	42,640	56,557	799,850	-	-	12,487,359	13,386,406	17,368,686
Disposals	-	-	-	(2,164,259)	(13,366)	(176,918)	(5,086,667)	(148,168)	-	(7,589,378)	(1,161,328)
Transfers to (from)	-	-	2,214,217	-	-	-	4,536,102	-	(6,750,319)	-	-
Closing Balance as of August 31	282,589	526,759	64,750,880	13,102,662	566,944	7,072,576	4,536,102	236,119	19,900,630	110,975,261	105,178,233

Tangible Capital Assets - Amortization

Opening Balance as of September 1	52,676	34,612,411	8,549,294	411,679	3,022,545	5,018,083	242,617	-	51,909,305	48,870,487	
Amortization of the Period	-	26,338	1,185,901	903,743	51,262	707,257	975,804	47,224	-	3,897,529	3,786,773
Disposals	-	-	-	(2,100,579)	(13,366)	(176,918)	(5,086,667)	(148,168)	-	(7,525,698)	(747,955)
Closing Balance as of August 31	N/A	79,014	35,798,312	7,352,458	449,575	3,552,884	907,220	141,673	N/A	48,281,136	51,909,305

Net Book Value

Opening Balance as of September 1	474,083	27,924,252	6,674,987	112,074	3,427,099	68,584	141,670	14,163,590	53,268,928	40,100,388
Closing Balance as of August 31	447,745	28,952,568	5,750,204	117,369	3,519,692	3,628,882	94,446	19,900,630	62,694,125	53,268,928
Change in Net Book Value	(26,338)	1,028,316	(924,783)	5,295	92,593	3,560,298	(47,224)	5,737,040	9,425,197	13,168,540

Disposals

Historical Cost	-	-	2,164,259	13,366	176,918	5,086,667	148,168	-	7,589,378	1,161,328
Accumulated Amortization	-	-	2,100,579	13,366	176,918	5,086,667	148,168	-	7,525,698	747,955
Net Cost	-	-	63,680	-	-	-	-	-	63,680	413,373
Price of Sale	-	-	63,583	-	-	-	-	-	63,583	300,338
(Loss) on Disposal	-	-	(97)	-	-	-	-	-	(97)	(113,035)

Net Book Value (NBV) of Assets Pledged as Security for Debt

	-	-	-	-	-	-	-	-	1,683,810	2,529,283
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Good Spirit School Division No. 204
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2016

	2016	2015
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	3,897,529	3,786,773
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	97	113,035
Total Non-Cash Items Included in Surplus	3,897,626	3,899,808

Good Spirit School Division No. 204
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2016

	2016	2015
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(1,274,070)	(1,380,612)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(1,613,009)	598,874
Increase in Liability for Employee Future Benefits	73,400	41,900
Increase in Deferred Revenue	237,529	89,713
Decrease (Increase) in Prepaid Expenses	55,221	(16,782)
Total Net Change in Non-Cash Operating Activities	(2,520,929)	(666,907)

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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 Good Spirit School Division No. 204" and operates as "the Good Spirit School Division No. 204". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

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 a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 17 of the financial statements.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

d) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 609,600 (2015 - \$ 536,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 18,997,023 (2015 - \$ 18,901,993) because final tax assessments may differ from initial estimates.
- accounts receivable of \$ 1,853,148 (2015 - \$ 1,695,964) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$ 3,897,529 (2015 - \$ 3,786,773) because the actual useful lives of the capital assets may differ from their estimated economic 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 material changes in the amounts recognized or disclosed.

e) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long-term debt.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

f) Financial Assets

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

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

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

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

Portfolio Investments consist of shares and equity in Credit Unions and Co-operatives. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (e).

g) 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 of the school division include land, land improvements, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets, and assets under construction.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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, tracks, etc.)	20 years
Buildings	50 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
Leased capital assets	Asset Life

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, consumable school supplies, bus garage parts, printer toner cartridges and promotional items.

h) Liabilities

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

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

Long-Term Debt is comprised of capital loans and other long term debt 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*.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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.

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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.

i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

The school division's employees participate in one of the following multi-employer defined benefit plans:

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

j) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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.

k) Statement of Remeasurement Gains 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 material remeasurement gains or losses.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$ 8,000,000 that bears interest at a rate of prime with BMO. This line of credit is authorized by a borrowing resolution by the board of education and is secured by tax revenue and grants. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2016 was \$ NIL (August 31, 2015 - \$ NIL).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2016	2015
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Shares/Equity in Co-operatives/Credit Unions	\$ 56,103	\$ 55,779
Total portfolio investments	\$ 56,103	\$ 55,779

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 151,159	\$ 431,622	\$ -	\$ -	\$ 582,781	\$ 518,085
Administration	2,410,920	445,267	-	17,312	2,873,499	2,740,534
Instruction	48,066,646	3,146,292	-	2,741,734	53,954,672	53,253,840
Plant	3,064,673	5,458,513	-	187,569	8,710,755	8,029,992
Transportation	3,502,776	2,180,782	-	931,337	6,614,895	6,777,820
Tuition and Related Fees	-	1,015,830	-	-	1,015,830	939,872
School Generated Funds	-	2,475,770	-	12,721	2,488,491	2,723,404
Complementary Services	1,014,300	284,795	-	6,822	1,305,917	1,470,635
External Services	162,571	115,573	-	34	278,178	297,816
Other	-	276,208	182,767	-	458,975	302,889
TOTAL	\$ 58,373,045	\$ 15,830,652	\$ 182,767	\$ 3,897,529	\$ 78,283,993	\$ 77,054,887

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. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	2016	2015
	Aug. 31, 2016	Aug. 31, 2015
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	14	14

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

Liability for Employee Future Benefits	2016	2015
Accrued Benefit Obligation - beginning of year	\$ 877,400	\$ 599,400
Current period service cost	83,000	54,300
Interest cost	23,300	17,700
Benefit payments	(59,900)	(39,600)
Actuarial losses	48,500	245,600
Accrued Benefit Obligation - end of year	972,300	877,400
Unamortized Net Actuarial (Losses)	(362,700)	(341,200)
Liability for Employee Future Benefits	\$ 609,600	\$ 536,200

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 83,000	\$ 54,300
Amortization of net actuarial loss	27,000	9,500
Benefit cost	110,000	63,800
Interest cost	23,300	17,700
Total Employee Future Benefits Expense	\$ 133,300	\$ 81,500

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.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	504	77	581	570
Member contribution rate (percentage of salary)	10.20%/12.40%	6.05%/7.85%	6.05%/12.40%	6.05%/11.30%
Member contributions for the year	\$ 4,020,106	\$ 29,095	\$ 4,049,201	\$ 3,646,129

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 the Public Sector Accounting Board (PSAB) standards, 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:

	2016	2015
Number of active School Division members	467	457
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,108,372	\$ 1,093,015
School Division contributions for the year	\$ 1,108,372	\$ 1,093,015
Actuarial (extrapolation) valuation date	(Dec-31-2015)	Dec-31-2014
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,582
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

8. ACCOUNTS RECEIVABLE

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

	2016			2015		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 10,750,980	\$ 1,554,635	\$ 9,196,345	\$ 10,458,967	\$ 1,621,602	\$ 8,837,365
Provincial Grants Receivable	2,453,895	-	2,453,895	1,806,123	-	1,806,123
GST Receivables	185,317	-	185,317	392,401	-	392,401
Other Receivables	1,611,892	298,513	1,313,379	913,339	74,362	838,977
Total Accounts Receivable	\$ 15,002,084	\$ 1,853,148	\$ 13,148,936	\$ 13,570,830	\$ 1,695,964	\$ 11,874,866

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2016	2015
Accrued Salaries and Benefits	\$ 1,024,236	\$ 829,535
Supplier Payments	997,467	2,733,514
Other (Caution Fees, Correspondence)	175,135	246,798
Total Accounts Payable and Accrued Liabilities	\$ 2,196,838	\$ 3,809,847

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2016	2015
Capital Loans:	RBC Norquay School - 4.12% matures August 2019 monthly repayments of \$7,127	\$ 240,966	\$ 314,904
	RBC Technology Loan - 1.82% matures July 2020 monthly repayments of \$82,970	3,542,328	4,464,509
	BMO YRHS - 4.51% matures Nov 2016 monthly repayments of \$10,576	22,797	145,659
	RBC Bus Loan - 1.89% matures Sept 2019 monthly repayments of \$18,049	639,241	-
		4,445,332	4,925,072
Other Long-Term Debt:			
Capital Leases	RBC 10 bus lease 5762 matures Oct 2016 monthly repayments of \$16,968	10,660	214,274
	RBC 10 bus lease 12832 matures Dec 2017 monthly repayments of \$17,915	279,389	494,373
	RBC 23 bus lease 27694 matures Oct 2021 monthly repayments of \$14,429	771,360	919,169
	Scotia Tech lease 59918 matured Sept 2015 monthly repayments of \$68,582	-	68,584
	RBC 13 bus lease 17902 matures Sept 2018 monthly repayments of \$16,968	622,401	901,467
		1,683,810	2,597,867
Total Long-Term Debt		\$ 6,129,142	\$ 7,522,939

Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2017	\$ 1,245,371	\$ 652,519	\$ 1,897,890
2018	1,246,898	491,281	1,738,179
2019	1,271,747	212,077	1,483,824
2020	681,316	147,809	829,125
2021	-	147,809	147,809
Thereafter	-	32,315	32,315
Total	\$ 4,445,332	\$ 1,683,810	\$ 6,129,142

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

Principal and interest payments on the long-term debt are as follows:					
	Capital Loans		Capital Leases		
			2016		2015
Principal	\$	1,304,740	\$	914,057	\$ 2,218,797
Interest		101,895		74,421	\$ 176,316
Total	\$	1,406,635	\$	988,478	\$ 2,395,113
					\$ 2,561,805

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2015	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2016
Capital projects:				
Federal capital tuition	\$ 303,305	\$ 67,647	\$ -	\$ 370,952
Proceeds from sale of school buildings	408,263	-	-	408,263
Total capital projects deferred revenue	711,568	67,647	-	779,215
Other deferred revenue:				
Property Taxes	3,447,847	189,882	-	3,637,729
Third Party Grants	35,568	6,000	26,000	15,568
Total other deferred revenue	3,483,415	195,882	26,000	3,653,297
Total Deferred Revenue	\$ 4,194,983	\$ 263,529	\$ 26,000	\$ 4,432,512

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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 revenues and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Other Programs	2016	2015
Revenues:					
Operating Grants	\$ 721,752	\$ -	\$ 257,201	\$ 978,953	\$ 1,090,470
Fees and Other Revenues	-	28,237	-	28,237	28,968
Total Revenues	721,752	28,237	257,201	1,007,190	1,119,438
Expenses:					
Salaries & Benefits	656,986	249,839	107,475	1,014,300	1,125,352
Instructional Aids	54,823	27,825	12,695	95,343	123,446
Supplies and Services	-	759	749	1,508	8,184
Non-Capital Equipment	-	-	-	-	128
Building Operating Expenses	3,836	-	4,000	7,836	8,926
Communications	1,489	1,466	503	3,458	3,772
Travel	571	1,451	1,958	3,980	5,101
Professional Development (Non-Salary Costs)	995	-	-	995	2,473
Student Related Expenses	-	18,121	150,000	168,121	177,284
Contracted Transportation & Allowances	-	500	3,054	3,554	6,808
Amortization of Tangible Capital Assets	-	-	6,822	6,822	9,161
Total Expenses	718,700	299,961	287,256	1,305,917	1,470,635
Excess (Deficiency) of Revenues over Expenses	\$ 3,052	\$ (271,724)	\$ (30,055)	\$ (298,727)	\$ (351,197)

The purpose and nature of each Complementary Services program is as follows:

- Pre-K is for 3 and 4 year olds run in programs designated by the Ministry of Education.
- Community School programs are run at 3 schools and include staffing and nutrition programs that support the learning programs.
- Other programs consist of PPEP (Pre-School and Parent Education Program) for early entrance and vulnerable kids from 2 to 4 year olds funded by the federal government. The Visions program is for enhanced educational experiences for first nation and metis students and surrounding communities. An operating grant is paid for the Invitational Shared Services Initiative which is paid to the Yorkton Tribal Council to administer a joint program.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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 revenues and expenses of the External Services programs operated by the school division in 2016 and 2015:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Other Programs	2016	2015
Revenues:				
Operating Grants	\$ -	\$ 76,896	\$ 76,896	\$ 76,896
Fees and Other Revenues	193,848	-	193,848	194,484
Total Revenues	193,848	76,896	270,744	271,380
Expenses:				
Salaries & Benefits	109,051	53,521	162,572	179,082
Supplies and Services	84,797	25,024	109,821	109,321
Travel	-	5,637	5,637	8,916
Professional Development	-	114	114	25
Amortization of Tangible Capital Assets	-	34	34	472
Total Expenses	193,848	84,330	278,178	297,816
(Deficiency) of Revenues over Expenses	\$ -	\$ (7,434)	\$ (7,434)	\$ (26,436)

The purpose and nature of each External Services program is as follows:

- Cafeteria operations at Yorkton Regional High School provide food services to staff and students.
- Other programs are third party grants provided for a Regional Kidsfirst program.

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 including school generated funds.

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes like school generated funds, capital projects and third party 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.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

Details of accumulated surplus are as follows:

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 53,268,928	\$ 13,322,726	\$ 3,897,529	\$ 62,694,125
Less: Debt owing on Tangible Capital Assets	(7,522,939)	(825,000)	(2,218,797)	(6,129,142)
	45,745,989	12,497,726	1,678,732	56,564,983
S.286 pre-April 2009 capital reserves (1)	120,000	-	120,000	-
PMR maintenance project allocations (2)	1,531,695	1,469,211	1,748,139	1,252,767
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	47,581	13,194	-	60,775
	47,581	13,194	-	60,775
Other:				
School generated funds	1,388,732	-	199,055	1,189,677
Future Expenditures YRHS flood	100,000	-	-	100,000
School budget carryovers	358,650	293,982	358,650	293,982
Third Party Programs	115,691	184,098	227,685	72,104
	1,963,072	478,080	785,390	1,655,762
Unrestricted Surplus	13,923,819	3,997,816	-	17,921,635
Total Accumulated Surplus	\$ 63,332,156	\$ 18,456,027	\$ 4,332,261	\$ 77,455,922

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the Minister of Education.
- (2) **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, school based budgets and third party programs are surpluses carried over for those specific areas. Future expenditures from Yorkton Regional High School flood settlement is for an elevator lift.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 17, 2015 and the Minister of Education on August 20, 2015.

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.

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.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

	2016	2015
Revenues:		
Ministry of Education	\$ 66,690,715	\$ 63,670,958
Other School Division	1,010,423	564,419
Other	464,220	533,981
	\$ 68,165,358	\$ 64,769,358
Expenses:		
Parkland College	\$ 967,257	\$ 862,137
Sask Energy	700,789	829,218
Sask Power	1,135,624	1,081,571
Sasktel	266,178	193,873
Sask Workers Compensation	187,607	231,291
Other	94,261	170,727
	\$ 3,351,716	\$ 3,368,817
Accounts Receivable:		
Ministry of Education	\$ 2,453,895	\$ 1,806,123
Christ the Teacher RCSSD	62,708	53,758
	\$ 2,516,603	\$ 1,859,881
Prepaid Expenses:		
Sask Workers Compensation	\$ 62,174	\$ 75,171
	\$ 62,174	\$ 75,171
Accounts Payable and Accrued Liabilities:		
Other	\$ 80,024	\$ 94,957
	\$ 80,024	\$ 94,957

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

17. TRUSTS

The school division, as the trustee, administers trust funds for the Public Section of the Saskatchewan School Boards Association and scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	2016	2015	2016	2015	2016	2015
Cash and short-term investments	\$ 154,976	\$ 142,832	\$ 147,165	\$ 25,896	\$ 302,141	\$ 168,728
Accounts Receivable	110,326	128,215	-	-	110,326	128,215
Portfolio investments	-	-	191,551	318,757	191,551	318,757
Total Assets	265,302	271,047	338,716	344,653	604,018	615,700
Revenues						
Contributions and donations	1,267,157	548,812	11,550	17,735	1,278,707	566,547
Interest on investments	-	-	4,558	5,337	4,558	5,337
	1,267,157	548,812	16,108	23,072	1,283,265	571,884
Expenses						
Litigation	1,046,667	484,950	-	-	1,046,667	484,950
Contracted Services	226,235	94,351	-	-	226,235	94,351
Awards to Students	-	-	22,045	43,968	22,045	43,968
	1,272,902	579,301	22,045	43,968	1,294,947	623,269
(Deficiency) of Revenues over Expenses	(5,745)	(30,489)	(5,937)	(20,896)	(11,682)	(51,385)
Trust Fund Balance, Beginning of Year	271,047	301,536	344,653	365,549	615,700	667,085
Trust Fund Balance, End of Year	\$ 265,302	\$ 271,047	\$ 338,716	\$ 344,653	\$ 604,018	\$ 615,700

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Operating and capital lease obligations of the school division are as follows:

	Operating Leases		Capital Leases	
	Copier Leases	Total Operating	Buses	Total Capital
Future minimum lease payments:				
2017	\$ 77,162	\$ 77,162	\$ 652,519	\$ 652,519
2018	64,727	64,727	491,281	491,281
2019	31,073	31,073	212,077	212,077
2020	-	-	147,809	147,809
2021	-	-	147,809	147,809
Thereafter	-	-	32,315	32,315
Interest and executory costs	172,962	172,962	1,683,810	1,683,810
	-	-	210,634	210,634
Total Lease Obligations	\$ 172,962	\$ 172,962	\$ 1,894,444	\$ 1,894,444

19. RISK MANAGEMENT

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

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.

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

The aging of grants and other accounts receivable as at August 31, 2016 was:

	August 31, 2016				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 2,453,895	\$ 2,453,895	\$ -	\$ -	\$ -
Other Receivables	1,611,892	517,964	1,991	-	1,091,937
Gross Receivables	4,065,787	2,971,859	1,991	-	1,091,937
Allowance for Doubtful Accounts	(298,513)	-	-	-	(298,513)
Net Receivables	\$ 3,767,274	\$ 2,971,859	\$ 1,991	\$ -	\$ 793,424

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 monitoring budgets and maintaining adequate cash balances.

The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2016				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,196,838	\$ 2,137,794	\$ 59,044	\$ -	\$ -
Long-term debt	6,129,142	962,666	935,225	4,231,251	-
Total	\$ 8,325,980	\$ 3,100,460	\$ 994,269	\$ 4,231,251	\$ -

iii) Market Risk

The school division is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$8,000,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. The balance outstanding on this credit facility at August 31, 2016 was \$ NIL (2015 - \$ NIL).

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2016

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