



GOOD SPIRIT SCHOOL DIVISION NO. 204

2019-20 ANNUAL REPORT



Mission & Purpose
Building Strong Foundations to Create Bright Futures

Table of Contents

| | |
|--|----|
| School Division Contact Information | 1 |
| Letter of Transmittal | 2 |
| Introduction | 3 |
| Governance | 4 |
| School Division Profile..... | 7 |
| Strategic Direction and Reporting | 18 |
| Demographics | 45 |
| Infrastructure and Transportation | 48 |
| Financial Overview | 51 |
| Appendix A – Payee List | 53 |
| Appendix B – Management Report and Audited Financial Statements..... | 61 |

School Division Contact Information

Good Spirit School Division No. 204

5B Schrader Drive
Box 5060
Yorkton, SK
S3N 3Z4

Phone: 306-786-5500
Toll free: 1-866-390-0773
Fax: 306-783-0355
Website: <http://gssd.ca>
Email: info@gssd.ca

An electronic copy of this report is available at
<https://www.gssd.ca/About/MediaRoom/Pages/default.aspx>.

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

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 2019-20 annual report. This report presents an overview of Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert A. Simpson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Robert Simpson
Board Chairperson

Introduction

This report provides a snapshot of Good Spirit School Division in its 2019-20 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic. In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

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 authority 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 every GSSD student. As reflected in Good Spirit’s vision statement, Learning Without Limits...Achievement for All, the Board of Education believes that all students should experience equitable opportunities to learn and grow.

As of August 31, 2020, the Board of Education members are:

- Subdivision 1 Jaime Johnson (Board Vice-Chair)
- Subdivision 2 Christopher Balyski
- Subdivision 3 Shannon Leson
- Subdivision 4 Florence Stachura
- Subdivision 5 Lois Smandych
- Subdivision 6 Robert A. Simpson (Board Chair)
- Subdivision 7 Jade Anderson
- Yorkton-At-Large Gordon Gendur
- Yorkton-At-Large Jan Morrison
- Yorkton-At-Large Steve Variyan
- Subdivision 8 Gilda Dokuchie

Advocacy Sessions

During the November 14, 2019, regular Board meeting, representatives from Columbia School (Yorkton), Esterhazy High School and Norquay School joined Trustees to engage in conversation revolving around GSSD’s seven service commitment areas including Receive & Act on Feedback, Exceed Expectations, Single Point of Contact, Power of “Yes!”, Express Empathy, Caring & Friendly Attitude, and Take Time to Listen. To collect feedback during the session, Director Robertson asked the staff the following questions:

- What can the Division celebrate within the service commitments?
- What improvements could the Division make within the service commitments?



- What can the school community celebrate within the service commitments?
- What improvements could the school community make within the service commitments?

The Board hosted an Indigenous student senate advocacy session during the March 12, 2020, regular Board meeting. The purpose of the senate was to engage the voice of students from Kamsack Comprehensive Institute and the Yorkton Regional High School. The Board used feedback from the senate to improve the student experience in GSSD schools.

School Community Councils

The Board of Education has established 23 School Community Councils (SCCs) for the 27 schools in Good Spirit School Division (GSSD). Bear Stream School, Hofer Colony School and Silver Stream School have not established a School Community Council as they are Hutterian Schools. Victoria School in Kamsack was not represented by an SCC in 2019-20 due to the lack of community interest.

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

Twenty-three SCCs in Good Spirit School Division are made up of the required number of elected and appointed members. Five of the 11 high school SCCs had student representatives on the council. The actual number of members varies from one SCC to another. Students from the First Nations within 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 Councils.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members.

The Board of Education and Senior Administration worked collaboratively with focus and purpose to set out GSSD’s strategic directions. In January of 2019, the Board of Education hosted a centralized SCC Symposium. During the evening, Senior Administration reviewed Board Policy 1 Foundational Statement, the strategic focus, and long-term goals. SCCs received in-depth professional development on the role of the SCC and Parental Engagement.

In February of 2020, Senior Administration invited SCC members to actively engage in conversations regarding budget for the 2020-21 school year. Participants were given the opportunity to co-construct the local and division wide 2020-21 priorities. The SCC were provided with detailed examples of how the Board of Education, through the budgeting process, actualized GSSD’s aspirational statements of Student



Learning and Well-being, Equitable and Balanced Opportunities, Accountability for All, People Engagement, and Sustainable Infrastructure.

Due to the COVID-19 pandemic, the Government of Saskatchewan announced an indefinite suspension of classes for Prekindergarten to Grade 12 students beginning Friday, March 20, 2020. SCCs were invited to join a Zoom meeting on April 20, 2020, where the Director and Senior Administration provided updates on the Supplemental Learning Plan, student access to technology, school counsellors and speech language pathologists. Members were encouraged to participate in the GSSD Wellness Challenge as a means of encouraging positive health and wellness.

Senior Administration conducted a Spring Symposium, through a Zoom session, in June 2020 to review and receive feedback on the 2020-21 draft budget. SCC members were informed of how the division, under the leadership of the Board, had aligned the budget with the division's strategic plan, division priorities, and the provincial Education Sector Strategic Plan.

To promote further professional development opportunities, the Board of Education sponsors five bursaries of \$900 each for SCCs throughout the division. SCC members had applied for and were awarded the bursaries to attend the second annual SCC Conference in North Battleford but due to the pandemic, the conference was cancelled. SCCs were 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 Board provided all SCCs with a total operating grant of \$32,916 in November of 2019 which included an allotment for service awards. Schools and SCCs fundraised a total of \$312,299 in 2019-20 to supplement and enhance educational programs and learning opportunities for students.

The regulations require School Community Councils to work with school staff to develop an annual school level plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2019-20, 100% of the division's 23 SCCs participated in the development of these plans.

School Community Councils are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. In 2019-20, 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 SCCs are providing financial supports for resources that align with the school level plans. They also fund nutrition programs, fundraise for playgrounds, and provide other items deemed essential to student learning and well-being at a local level.

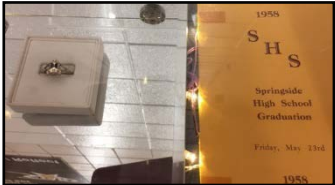
Further information can be found on the GSSD website on the SCC webpage located in the Parent/Public section.

Springside School Turns 100!

Springside, a community rich in history, celebrated Springside Schools 100th anniversary during the summer of 2019.



The Springside community turned the gym into a “Memory Museum”, classrooms were decorated according to a different decade, and the halls were filled with laughter of past and present students. Some of the noteworthy memorabilia included a graduation ring from the 1950s, and an old desk and a minute book which came before the school was a recognized educational centre. The volunteers had collected and displayed information and photos from the past 100 years for all to enjoy.



35TH Saltcoats School Autumn Summit a Huge Success!

The 35th Annual Saltcoats School Autumn Summit saw 869 students cross the finish line on September 27, 2019. Forty-one schools representing Good Spirit, Christ The Teacher Catholic Schools, Horizon, South East Cornerstone and Park West (in Manitoba) participated. School representation came from as far away as Swift Current, Rocanville, Wynyard and Foam Lake as well as into Manitoba with Roblin and Russell schools attending.



Photo above: Group of students on the walk-through of the trails prior to race times.

One of the coaches who attended the Summit for the very first time was very complimentary about the event and commended the Saltcoats School staff, students, and community on organizing a well-run event!



Grand Opening of the Indigenous Student Centre

The introduction of the Indigenous Student Centre into Kamsack Comprehensive Institute (KCI) was an overwhelming success and qualitative data would suggest it resulted in an improved sense of belonging among Indigenous students who attended KCI. The space has provided opportunity for Indigenous students to participate in cultural activities, receive academic support, and to enhance relationships between students and staff alike.

On October 8, 2019, KCI held the Grand Opening of their Indigenous Student Centre with numerous students, family members, friends, and honored guests in attendance. The program began with an Opening Prayer and Pipe Ceremony in the Tipi followed by a Grand Entrance of

Elders, Master of Ceremonies and Community/School Representatives. The afternoon concluded with door prizes, a closing prayer delivered by Elder Langford Whitehawk and lunch of bannock and stew. Individuals who were in attendance had an opportunity to tour the Indigenous Student Centre.

Greetings were delivered on behalf of Yorkton Tribal Council, Cote First Nation, Keeseekoose First Nation, Key First Nation, Town of Kamsack, Indigenous Student Achievement Coach, KCI Student Representative and Good Spirit School Division.

“This is an exciting day at Kamsack Comprehensive Institute,” Quintin Robertson, Good Spirit School Division Director of Education stated. *“A big congratulations to the staff and students at KCI for your hard work on completing the Indigenous Student Centre. Good Spirit School Division is taking critical and meaningful action to removing systemic barriers and we are continuing to engage all students and staff in the long-term processes of reconciliation,”* Robertson continued. *“Let this Centre be a place showing students and members of the community of our commitment to cultural reconciliation. We are proud of the work being done at KCI and this collaborative effort to making this Centre a reality as we continue to grow, learn and share,”* Robertson concluded.



Photo to the left:
Robert Severight and his sons Talon, Treaune and Demarion are the drum group Misko-pinehs (red bird) of Cote First Nation.

New Playground For Yorkdale Central School Community



In the fall of 2018, Yorkdale Central School received some news that the play structure in its Kindergarten to Grade 2 playground would likely need to be removed within the next year due to safety regulations.

The SCC embarked on “Project Playground” starting in November 2019 which had a target of between \$100,000-120,000. The SCC brought back its large school raffle, which usually brought in about \$14,000.

Donations from local businesses and larger organizations along with the grants that were received, the project was a success.

In August 2019, the playground was built over four days by Yorkdale Central School families and friends. It also included the local high school football team and members of the army reserve. Companies such as Potzus Ltd, Yorkton Concrete and Flaman Rentals pitched in.





Principal Beatty shared, *“The support of my school community truly overwhelmed me. Yorkdale Central School is largely rural and agricultural, and we saw this reflected in the support we received. To achieve as much as we did inside a year is a true testament to the relationship between the school and its community. I couldn’t feel prouder.”*

Recognition of Employees

Good Spirit School Division employees are valued for their hard work and dedication to education. The Board of Education acknowledges the amazing work that employees accomplish every day.

Beginning in October of 2019, each SCC was asked to host a recognition event locally to acknowledge staff and the work they do for students and communities. The purpose of the event is to recognize employees who have achieved service milestones within the Good Spirit



Photo above:
Trustee Gendur, Superintendent Wotherspoon, Sea Star Award recipients Sarah Todas and Sandy Chipuer, Syrta Emery (Dr. Brass SCC Chairperson) and Julie Parisloff 10-year service award recipient.

School Division as well as recognize employees who will be receiving an honourable Sea Star Award. The Sea Star Award is given to employees who have made a marked difference in the life of a student, portrayed an exemplary record of integrity and commitment to the school environment, or was recognized by an outside organization for their hard work, commitment and dedication to education.

The talents and efforts of all employees continue to display why Good Spirit excels in many areas.

School Division Profile

About Us

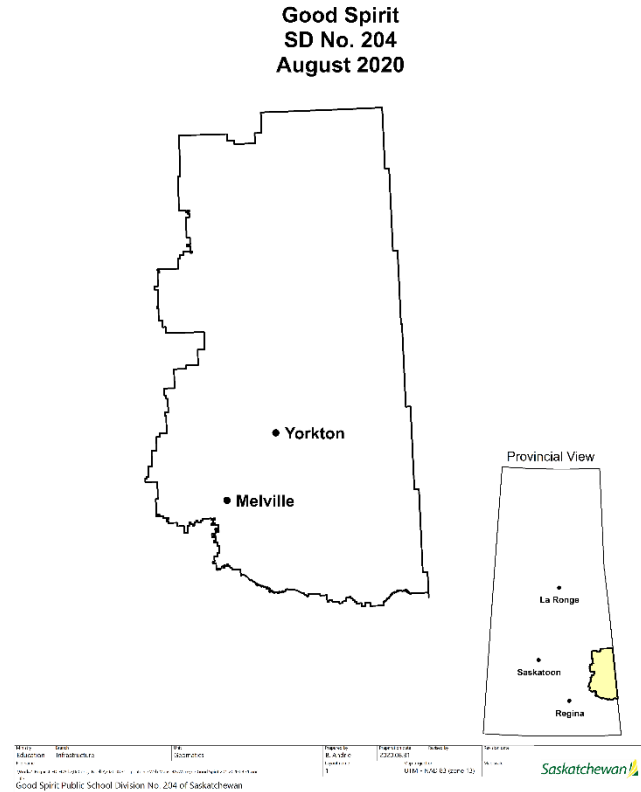
Good Spirit School Division is a combined rural and city school division with 27 schools located in 15 communities and three Hutterite colonies. The division is located in east central Saskatchewan and encompasses approximately 14,000 square kilometres. It spans a geographic area from Esterhazy in the south, Preeceville in the north, Langenburg in the east, and Springside in the west. The map to 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.

Much of Good Spirit School Division is rural, encompassing several large towns and two cities, Melville and Yorkton. GSSD's Administration Office is located on Highway 9 North Schrader Drive in Yorkton.

Six First Nations are located within the boundaries of Good Spirit School Division: Cote, Cowessess, Key, Kahkewistahaw, Keeseekoose and Ochapowace.

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

Motto: Students Come First

Mission: Building Strong Foundations to Create Bright Futures

Vision: Learning Without Limits ... Achievement For All

Values: Belonging, Respect, Responsibility, Learning, Nurturing and Perseverance

We belong. A sense of belonging is a team effort where, as we continue to grow and change, the traditions of individuals and families who live, work and play in our communities are celebrated. A safe learning atmosphere where we connect and learn from one another will be shaped by those who work and study in our school division. Diversity is celebrated and welcomed in a caring environment.

We respect. There is a mutual respect among staff, students, families and communities for the individual contributions each of us makes towards a vibrant education experience. A team effort is important to maintain a healthy, culturally responsive environment that celebrates diversity, fairness, respect, responsibility and enhanced learning. We welcome, understand and value individuals.

We are responsible. All aspects of education are important to the entire school experience. Each of us is responsible to one another in terms of achieving the best education possible and reaching our potential. We are accountable citizens within our schools and our communities.

We learn. We are a community that learns from one another. Learning leaders provide students and families with innovative, relevant education experiences. We are all learners and teachers; all of our daily interactions are opportunities to develop rich life experiences.

We nurture. Students, staff, families and communities play a vital role in the foundation of the Good Spirit School Division. We promote intellectual, physical, emotional and spiritual well-being within the learning environment as well as the community at large. The leaders of tomorrow are in our schools today.

We persevere. Continued effort in the face of adversity enhances our likelihood of future and continued success. Helping our students and staff understand the growth mindset and the need for grit will serve them well and will allow GSSD to achieve its' vision of Learning Without Limits ... Achievement for All.

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

Student Learning and Well-Being

We exist 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. Students will be provided with

differentiated supports to assist them as they commit to develop their personal potential. They will be empowered to achieve success and positively impact the lives of others.

Students will have access to relevant, engaging curriculum and instruction supported by effective assessment strategies and tools. A definitive focus on student growth requires the measurement of individual progress toward a clear set of identifiable and measurable outcomes. Data will be used to inform decision-making processes with the ultimate goal of promoting future personal growth and providing students the ability to achieve to their potential.

Equitable and Balanced Opportunities

We are committed to provide equitable, balanced opportunities among schools, students and staff. To achieve this goal, baselines are essential to organizational effectiveness. A baseline, or basic standard guideline, is a pre-determined level that must be established in order to achieve our strategic objectives. Confirmed baselines provide us with the knowledge of the important components of our instructional and operational programs. The implementation of the strategic plan will include the development of baselines to guide future decisions with attention to high-level growth and achievement. In some instances, special circumstances will dictate that we go beyond established baselines to address specific needs.

When that is the case, the division will implement equity processes. Equity is a system of fair and inclusive rules, processes or practices that must be consistently implemented to ensure transparency and student success. For example, in some instances a school might have a higher than average occurrence of students with intensive learning needs. In such a case, the school could appeal to the intensive supports equity process to request additional teacher and/or paraprofessional staff beyond the established baseline. Another example might see a school being allotted additional caretaking staff beyond the established baseline due to the existence of a Prekindergarten program within the facility.

When baselines and equity processes are in place and adhered to, students, staff and school needs will be met in a fair and transparent manner. It is fundamentally important that board members, students, staff, families and communities are able to express a shared understanding of the established processes and baselines. The division will determine the “current state” and compare that to the “desired state.” The difference between the current and desired state will be classified as the “gap.” Schools will be provided with the tools to be given the optimum opportunity for success.

Accountability For All

We are all accountable. Board members, students, staff, families and community members have a responsibility, both individually and as part of the learning team, to participate and to contribute positively to public schools. We will provide high level learning opportunities allowing students to reach their potential both in school, in family life and as part of their community. Knowledgeable, skilled staff will provide guidance and support in the development of capable, open-minded, educated citizens. Families and communities,

working together with the school and school division, play an essential role in the creation of thriving, challenging learning environments to nurture the leaders of tomorrow.

Innovative approaches to the responsible management of division operations and activities will ensure efficiencies and improvements are achieved at all levels. Transparency and accountability in every area of operations is of paramount importance. Each person is held to a high professional standard and maintains a mutual respect for individual contributions to ensure success for our students and continuous school division progress.

Individuals contribute to the team effort allowing all to reach their potential. Our success is a direct result of what we can accomplish together to achieve our best.

People Engagement

We are all a community of learners. Collaborative partnerships with students, staff, families and community members will enhance educational opportunities. The collective efforts of highly motivated, passionate, dedicated staff will result in successful students and promote continual progress towards ensuring every student is provided with the ability to succeed both within the school environment and after graduation.

Internal and external communications focus on fostering and growing positive relations with students, staff, families and our communities to create a sense of confidence, optimism and pride in Good Spirit School Division. Innovative and inspiring board members, students, staff, families and community members in all areas of education will be positive ambassadors of their school experience.

A thriving school community is built on a team effort within a healthy, culturally responsive environment. As we continue to grow and change, our focus remains that of a safe, welcoming learning atmosphere that celebrates diversity, fairness, respect, responsibility and the deepening of knowledge.

Sustainable Infrastructure

We are committed to providing modern, responsible infrastructure to maintain and promote the highest levels of support for students, staff, families and the community. It is a core responsibility of the school division to ensure buildings, grounds, transportation and technology are built and maintained not only to current standards, but that practices and procedures are in place to plan for a strong, vibrant future.

We will develop proactive, innovative approaches to sustain, support and grow our facilities and systems. The Good Spirit School Division will continually look for efficiencies both internally and externally to ensure appropriate resources are targeted to our key areas including facilities, transportation and technology.

Students, staff, families and communities will have access to infrastructure that is safe and consistently responsive to a changing learning environment. Strong infrastructure will ultimately result in improved student achievement levels.

Community Partnerships

Summer Reading Program

For the third year, GSSD partnered with public libraries across the division to hold a successful summer reading program. The program is designed to encourage students to keep reading through the summer months. Research shows that students who read four or more books over the summer are better prepared for the coming school year. Library Technicians were able to open their libraries for two, three-hour sessions to allow students to sign out books for summer reading.

GSSD took the program to another level in 2019 by hiring a summer Literacy Library Programmer to travel to schools and public library branches at scheduled times. With funding from the Canada Summer Job Program, Madison Elphinstone travelled to sixteen communities providing a robot and coding themed program. *“My favorite part about the program was seeing children of all ages and backgrounds come together to bond and have fun in their communities over the summer! Thank you GSSD for providing a fun and welcoming summer reading program!”*, Ms. Elphinstone said.



Photo above:
Building the robots

After an engaging read aloud, students participated in a variety of activities where they were able to construct their own robot craft, colour their own robot, and colour code mini robots also known as Ozobots.

The events concluded with a tasty treat sponsored by the Yorkton Co-op. Turnout for the summer reading program was great with up to 50 participants in some communities!

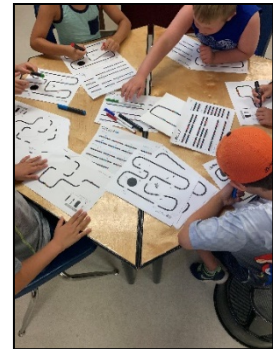


Photo above:
Students work on coding

Cote First Nation

GSSD believes in collaborative partnerships with students, staff, families, and community members. As a result of this belief, the Board of Education and administration have worked to enrich existing partnerships and establish new partnerships to enhance educational opportunities for Indigenous and non-Indigenous students.

On September 18, 2019, a delegation from GSSD was invited to Chief Gabriel School on Cote First Nation. During this meeting, GSSD representatives and the newly elected Cote First Nation Education Council had an opportunity to discuss Indigenous student outcomes. On October 15, the Cote First Nation Education Council joined GSSD Senior Administration at the Good Spirit Education Complex to review educational funding and to begin the discussions on a renewed educational service agreement with GSSD.

Good Spirit looks forward to continuous collaboration with local First Nations to provide an environment where Indigenous students feel culturally enriched.

Governance Agreement

On October 30, 2019, members of the Good Spirit School Division Senior Leadership and Board of Education conducted the semi-annual meeting with their partner school division, Christ the Teacher Catholic Schools (CTTCS). GSSD and CTTCS continue to honor a long-standing relationship that have existed in the community of Melville. GSSD, Melville Comprehensive School (MCS) and CTTCS are committed to educating Grade 10-12 Christ the Teacher students from the Melville attendance area at MCS. It is agreed by both parties that there needs to be a sense of belonging, a feeling of identity and a sense of ownership respecting those things that are common to all.

Career Fair

The ninth annual Career Explorations education and job fair took place on November 14, 2019 at the Gallagher Center in Yorkton. The career fair is a collaborative effort by Good Spirit School Division, Parkland College and Christ the Teacher Catholic Schools.

Over 80 presenters were available for high school students and community members from Yorkton and surrounding area to engage in conversations regarding future employment and educational opportunities. There were representatives from many universities, colleges, trade schools, government agencies and private businesses.

Students had an opportunity to attend small breakout sessions from a variety of different campuses and potential employers, including from the Saskatchewan Apprenticeship and Trade Certification Commission, CN Rail, RCMP, and the Association of Professional Engineers & Geoscientists of Saskatchewan.



Jumpstart Games

On Friday, November 1, 2019, over 300 grade six girls from GSSD, Christ the Teacher Catholic School Division, Cote and Keeseekoose First Nation schools participated in the Canadian Tire Jumpstart Games event held at the Gallagher Centre, in Yorkton.

The goal of the day was to encourage girls to become involved in sport and physical activity. Participants rotated through six different activity stations: softball, volleyball, curling, yoga, flag football and traditional Indigenous dance.

Guest athletes were on hand to participate and interact with the students, including Paralympian, Lisa Frank, and Canadian Wrestler, Natasha Fox. The women collectively agree that sport can change lives.



The Jumpstart initiative also included mentorship opportunities for grade 10-12 girls. Not only were they mentors during the Games, they were provided a half day leadership workshop facilitated by the Canadian Association for the Advancement of Women and Sport and Physical Activity and a one-day Fundamentals of Movement course. This mentorship opportunity allowed the girls to identify and leverage their unique leadership strengths and styles and understand the barriers and enablers to girls' participation in sport. The combination of the youth leadership workshop, the Jumpstart Games and the coaching certification, gave the mentors an opportunity to get hands on experience and then set the groundwork for them to become certified coaches.



GSSD is grateful to Yorkton Canadian Tire and all their sponsors for providing these opportunities to students within the Yorkton and surrounding areas.

A Targeted Approach to Building Skills in Young Children and Their Families

A community partnership including Good Spirit School Division (GSSD), Christ the Teacher Catholic Schools (CTTCS), Regional Kids First (RKF) and the Yorkton Family Resource Center (YFRC) hosted three 'Strong Start' Events in the 2019-20 school year as a targeted approach to building early childhood skills in young children and capacity in their parents and caregivers. Recent research has shown that young children who enter Kindergarten 'ready to learn' have higher reading skills by Grade 3 and are more successful throughout school. The research also shows that 40% of Saskatchewan children are not ready to learn when they start Kindergarten. Because of this concerning data, community partners have been working together to try and positively impact young children and their families before they enter school.

Each of the Strong Start events focused on a different developmental domain. On November 22, 2019, the *Move To Learn* event was held with a variety of community partners offering activities that focused on physical development. Parkland Valley Sport, Culture and Recreation set up an obstacle course. Sask Abilities offered a yoga session and created a Sensory Gym for participants to rotate through. GSSD, CTTCS and RKF offered a variety of fine motor activities as well as a snack which promoted fine motor development.

On January 17, 2020, the *Heart and Mind* Strong Start event focused on social emotional development. Partners for this event included staff from Sask Abilities, Society for the Involvement of Good Neighbors (SIGN) and RKF who helped participants learn about emotions, brain development and the Zones of Regulation. The Yorkton FRC staff also supplied materials

so that children could make a sensory calming bottle. GSSD & CTTCS staff led children and families through a yoga session and practiced breathing strategies as a way of helping to self-regulate. Children and their families listened to a story with an Indigenous perspective and participated in a smudging ceremony offered by SIGN.

Literacy and Cognitive Development was the focus on March 13, 2020, for the *Language and Learning* event. A variety of STEM (Science, Technology, Engineering & Mathematics) stations were available for participants to explore. GSSD Speech & Language Pathologists offered a session on talking and reading with young children, and the SIGN Cultural Awareness Provider brought a guest who entertained everyone with Indigenous drumming and singing.



Offering events with a variety of community partners helps to build capacity in parents and caregivers. They had the opportunity to make connections with a variety of agencies as well as receive information and resources which helped them to support learning and development at home. The children also received a variety of take-home items which promoted development in the different domains.

Good Spirit School Division is planning to continue to cultivate these partnerships in early learning to support young children and their families. The Division has set a goal in the 2020-2021 Strategic Plan to facilitate the development of an early childhood network in the Parkland area in the hopes of working together to continue “Building Strong Foundations to Create Bright Futures”!

Program Overview

As the division motto states “Students Come First” in Good Spirit School Division. They represent GSSD’s future. We celebrate and embrace differences in the student population and believe that every child is entitled to receive a positive learning experience. It is the division’s ultimate priority to ensure that they are given every opportunity to do so. In order to provide the best opportunities possible for every student to achieve at their highest level, Good Spirit School Division offers a wide range of programs in its 27 schools to achieve the vision of “Learning Without Limits... Achievement For All”.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations, Métis and Inuit (FNMI) content, perspectives and ways of knowing. In 2019-20, the division continued to focus on improved student learning in the areas of literacy, credit attainment, graduation rates and responsive teaching.

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

- Alternative programming for students with intensive needs
- Comprehensive School Community Health
- English as an Additional Language supports
- National Archery in the Schools Program
- Indigenous Student Centers
- Music/band programming
- Early Learning Intervention Support (ELIS)
- Preschool Parent Education Program (PPEP)
- Locally developed course offerings such as millwright program, robotics & hockey academy
- Transitioning Youth to Employment program and partnership
- Land Based Learning

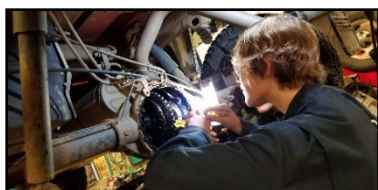
Additional services and supports are offered to students and teachers by specialized school division staff including:

- Literacy, Behaviour Support, Leveled Literacy Intervention (LLI), Library, Digital Learning, Curriculum Coordinator and Distributed Learning Coaches
- Student Services Coordinators
- Educational Psychologists
- English as an Additional Language coordinator
- Physiotherapy/contracted services
- Grad Coaches
- Aboriginal Community Workers
- Speech and Language Pathologists
- School Counsellors
- Student Support Teachers
- Occupational Therapist
- Cultural Advocate
- Career Counsellors
- Music Therapy services
- Indigenous Achievement Coaches
- Practical Applied Arts (PAA) Consultant
- Program Benefit Coordinator

Provincial Skills Competition

Yorkton Regional High School students competed virtually at the 2020 Provincial Skills Competition. See the results are below:

- Grade 12 student, Mya Lauer earned three gold medals in Hairstyling: Braiding, Grad Ready Long Hair Style, and Quarantine Short Hair Style. The virtual competition included creating video tutorials and completed finished looks. Lauer also took home a Silver in Beauty Therapy.
- Grade 12 student, Burke Sebastian received a Gold in Automotive Technology.
- Grade 12 student, Colby Kirsch took home a Gold in Photography.
- Grade 12 student, Jaylin Ross just missed the podium with a 4th place finish in Job Search.
- Grade 11 student, Kaybrie Lutz received a Gold in Beauty Therapy. In this category, competitors were required to create a video tutorial on how to perform a complete manicure/pedicure and had to create a pop-art makeup look on themselves. To finish off, competitors were asked to submit a photo collage of their work.
- Grade 9 student, Isabella Easton received a Silver in Public Speaking.



The top competitors at the provincial level were to move on to nationals in Vancouver, British Columbia, but those were cancelled due to COVID-19.



Kindergarten Family Engagement Day

In October 2019, Kindergarten families across the division were welcomed into their child's classroom. Teachers planned a variety of activities to get to know their students and families better and to understand the child through the parents' perspective. They also shared what learning in a Kindergarten classroom looked like.

At many of the schools, teachers asked families to bring in photographs and to share their family stories behind them. Photos were used to create placemats, scrapbooking pages, or collages on canvas. At Canora Junior Elementary School, families drew a family picture and created a poem together. They also had the opportunity to take family pictures at the photo booth. Visitors to the school shared how nice it was to see the pictures and read the poems about the new Kindergarten families in the school.



At Springside School, children and their families did some pumpkin crafts and a hopes and dreams activities, and at Saltcoats School they completed a variety of learning activities together.

Norquay and Preeceville children and families made playdough together and learned how many different skills can be developed when children are playing with playdough. One parent who appreciated the family event said *"I love this idea! This helps bring in a little piece of 'us' into the classroom when we aren't physically here"*.

Grayson School students participated in an event centred around the book *If You Give Pig A Pancake*. The children and their families dressed up in pajamas and made pancakes together!

At Davison School, they followed the theme "If You Bring Your Family to School". The teacher did a modelled reading of *If You Give a Moose a Muffin* and showed parents how to find opportunities for phonological awareness when they read to their child. The students also retold the story *If You Give a Mouse a Cookie*.

Each family at Invermay School made their own Expanding Expression Tool and learned how it could be used to develop language.





Churchbridge and Langenburg's Family Events centered around being thankful. In Churchbridge, children had talked about being thankful for their families. Together, they created a popsicle stick family on canvas. Parents loved this and said *"Thank you so much for putting this on! You did a great job! It was a pleasure being able to be a part of the Family Engagement Day! I feel these kinds of events are worth taking time off work."* At Langenburg Central School, the teacher read *The Giving Tree* and then families created a

thank you card together. The children were encouraged to think of someone other than mom and dad to give the card to. This generated kindness throughout the community. They also created a beautiful Thanksgiving centerpiece together. Parents commented *"I thought the session was excellent and appreciate the planning that went into it!"* and *"Thanks for a great experience!!"*

The Sturgis Composite School family event will have impact for years to come. Students and families created a time capsule together. They included drawings and photos, and a letter written by the parents to the child. One parent said, *"I cried three times trying to write that letter!"* Then they sealed the time capsules and put them away until they will be opened on the child's last day of Grade 12.

All the family events included snacks or lunch and provided a wonderful venue to build relationships between home and school. Teachers were excited to connect with the families and learn more about their hopes and dreams for their children. Parents really appreciated spending time with their children in the classroom. One parent told the teacher *"On the way home my child said, 'Mom I loved spending time with you today', so thank you for putting that together!!"*. The family engagement events were enjoyed by everyone. As one parent put it, *"Thank you! That was the best part of my day!"*



Supplemental Learning

On March 20, 2020, schools were closed across Saskatchewan to prevent the spread of COVID-19. Despite the uncertain times during the pandemic, GSSD continued to adhere to the beliefs of *Belonging, Respect, Responsibility, Learning, Nurturing and Perseverance* as the Division endeavored to support students and families.

Students were given the option to voluntarily participate in Supplemental Learning. The GSSD Supplemental Learning Plan was developed as a framework to support continued student learning during the indefinite closure of schools due to COVID-19. School divisions continued to follow the direction and advice of the Chief Medical Officer. The priority as a sector was to ensure the safety and well-being of students and staff. The GSSD Supplemental Learning Plan framework was based on the information provided by the Response Planning Team.

The Supplemental Learning Plan document contained information for staff and families including transitioning to online learning flowcharts, supplemental learning guidelines for Kindergarten, Grades 1 to 9, and Grades 10 to 12, at home learning routine suggestions, as well as learning plans for both Prekindergarten to Grade 9 and Grade 10 to 12. The full Supplemental Learning Plan is available at www.gssd.ca > COVID-19 Response > Supplemental Learning Plans > [GSSD Supplemental Learning Plan](#).

During the months of March to June, Prekindergarten and Kindergarten teachers assigned an average of 3 hours of early learning experiences per student per week. Grades 1 to 9 teachers provided an average of 5 to 7 hours of work per student per week. All teachers worked with their students and parents on the delivery of the methods. Students in Grades 10 to 12 had the option to audit their courses, continue with on-going summative assessment, or discontinue study.

The GSSD Supplemental Learning Plan allowed GSSD to continue to put students first and realize the vision of “Learning Without Limits....Achievement For All.



Photo above:
The Kindergarten students at Davison and Miller Schools in Melville participated in a Zoom art class

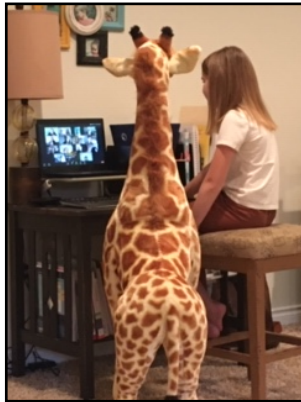


Photo above:
Grade 2/3 M.C. Knoll students participated in Show and Tell via Zoom

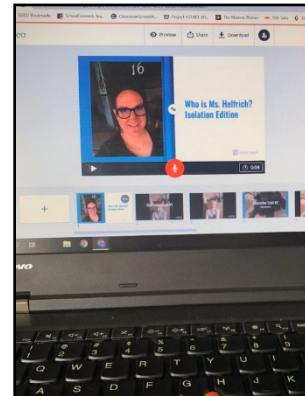


Photo above:
Yorkton Regional High School teacher created virtual lesson plans such as a character trait video assignment

Summer Bootcamp

With classes being suspended in March due to COVID-19 and students transitioning to Supplemental Learning, the Good Spirit School Division Leadership Team began exploring options to ensure students transitioning into high school, between grades in high school as well as transitioning out to Post-Secondary were given opportunity to extend their learning.

During the months of July and August, Good Spirit hosted two Summer Bootcamps to bridge learning gaps in Math and Science. Students were given the opportunity to attend classes either face to face or through a virtual platform. The Bootcamp was an overwhelming success and Good Spirit has committed to extending opportunities such as this to school division students in the future.

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. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- 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; and,
- Alignment of human, physical and fiscal resources.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

Education partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

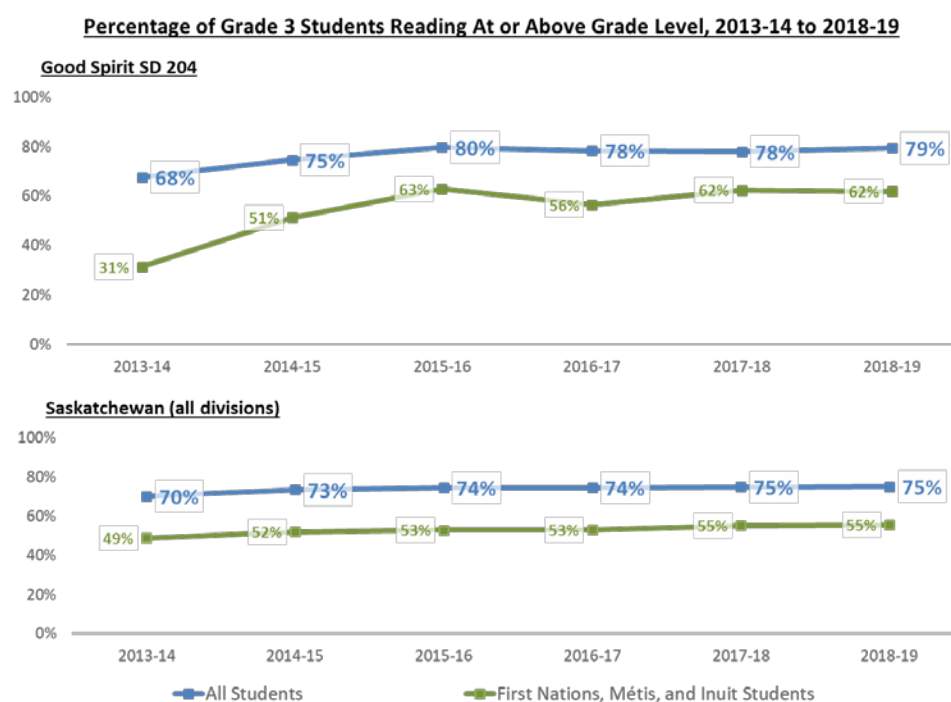
| | |
|--|---|
| <p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p> | <p>June 30, 2020, there will be 2% more students reading at or above grade level in Grades 1 to 6 compared to the previous year's June data.</p> <p>By June 30, 2020, there will be 2% more students writing at or above grade level in Grades 4, 7, & 9 compared to the previous year's June data.</p> <p>By June 30, 2020, there will be 2% more Grades 2, 5, & 8 students at or above grade level in math compared to the previous year's June data.</p> |
| <p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p> | <ul style="list-style-type: none"> • The Fountas & Pinnell—BAS was administered in Grades 1-6 in the Fall and Winter. • Regular literacy team meetings were held in all schools to discuss interventions. • RISE and Rime Magic were implemented as Tier 2 and Tier 3 reading interventions. • Kindergarten to Grade 9 Treaty Outcomes and other FNMI resources were curated by the Curriculum team. • Library books with a focus on Residential Schools were purchased for all school libraries. • Cultural Family Engagement events during Aboriginal Story Telling month were held in many schools. • A partnership with Sigmund Brouwer, GSSD Writer in Residence was continued. • GSSD hosted a Writing Institute with presenter Lori Rog. • A writing instructional framework was developed to support writing instruction at all grade levels. • Additional writing resources were added to the Literacy portal page. • Help Me Talk About Math was piloted in five Grade 1 classrooms. • Three GSSD teachers participated in the SaskMath working group. • Math screeners were administered in all Grade 2-9 classrooms in Fall 2019. • Grade 2 Mathology resources were rolled out. • A focus on Tier 1 instruction in Grade 5 classrooms was supported by the math coach. • Coaching support was provided to schools for math intervention using GSSD math screeners, diagnostics, and the Battista resources. • A math instructional framework was developed to support math instruction. |

Measures for Reading at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the *Saskatchewan Plan for Growth* improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2020

Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

The Good Spirit School Division is pleased with the steady growth in the Grade 3 reading data up to the 2019 reporting period. According to Spring 2019 data, 11% more Grade 3 students are reading at or above grade level than the Spring of 2014. Grade 3 students have experienced approximately 1% growth from one year to

the next since June 2014. The Good Spirit School Division was poised to meet the provincial target of 80% of Grade 3 students reading at or above grade level by June 2020.

While Grade 3 First Nations, Métis, and Inuit students within the Good Spirit School Division have seen an increase of 31% of students reading at or above grade level since Spring 2014, reading achievement of 62% for FNMI students was 17% less than the result for Grade 3 students in the school division overall.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

High School Completion

By June 30, 2020, the three-year and five-year graduation rate will increase by 2% from the previous year's June data.

Result: Good Spirit achieved a First Nations, Métis, and Inuit (FNMI) three-year graduation rate of 57% which is an 8% increase from the previous year.

Result: Good Spirit achieved a First Nations, Métis, and Inuit (FNMI) five-year graduation rate of 58% which is a decrease of 9% from the previous year.

Intellectual Engagement

By June 30, 2020, students in Grades 4 to 12 will report a 2% increase in student intellectual engagement based on the previous year's June data.

Result: Good Spirit School Division was unable to obtain a measure for intellectual engagement due to COVID-19 school closures and the inability to administer the OurSCHOOL Perceptual Survey in the spring of 2020.

Enhanced Partnerships

By June 30, 2020, GSSD will enrich existing partnerships and establish new partnerships to enhance educational opportunities for Indigenous students.

Result: Good Spirit School Division developed a new partnership with the Yorkton Tribal Council to offer "Engaging Young Leaders" to First Nations Métis and Inuit students.

| | |
|--|--|
| | <p>Truth and Reconciliation</p> <p>By June 30, 2020, GSSD will increase our organization’s cultural competencies through division-wide processes and professional learning that grow our collective understanding about Indigenous identity, histories, worldview and systemic barriers.</p> <p>Result: As of June 30,2020, 50% of all Good Spirit School Division employees were certified in the 4Seasons of Reconciliation professional development modules.</p> |
| <p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>Strategies:</p> <ul style="list-style-type: none"> • Good Spirit continued to engage and support students through improved relationships with their teachers that will result in increased First Nations and Métis student achievement and higher rates of Grade 12 graduation. • Good Spirit supported students at Kamsack Comprehensive Institute with in-school facilitation which was modelled after the <i>Following Their Voices</i> initiative which was previously completed at this school. • The in-school facilitator has continued to work with teachers in classrooms to: <ul style="list-style-type: none"> ○ support the development of positive relationships with First Nations and Métis students; ○ to set goals to support teacher growth; and ○ to develop structures to support First Nations and Métis student achievement. • Responsive instruction strategies and less teacher talk at Kamsack Comprehensive Institute have positively impacted all students. The Good Spirit School Division is ensuring that the work of this initiative is sustainable for years to come. • In 2019-20, the Good Spirit School Division participated in an Invitational Shared Services Grant with Cote First Nation. The shared grant supported a “for credit” land-based learning class with students from Chief Gabriel School on Cote First Nation and Kamsack Comprehensive Institute. • Through the Invitational Shared Services grant, a Community Liaison Worker continues to be employed by Good Spirit, Cote First Nation and Keeseekoose First Nations. • Continued expansion of the Elder Program resulted in an Elder supporting Indigenous students at the Yorkton Regional High School. • In 2019-20, Good Spirit partnered with the Yorkton Tribal Council to offer the “Engaging Young Leaders” opportunity to students from the Yorkton Regional High School, Kamsack Comprehensive Institute and Esterhazy High School. The programming supported student resilience, land-based learning, cultural activities, study of Indigenous language, and emphasis on supporting and creating opportunities for Indigenous youth. • In 2019-20, Professional Development was offered to all Good Spirit employees to learn about reconciliation, Indigenous ways of knowing and how to indigenize curriculum. • Smudging, drumming, beading, language lessons and other cultural activities were incorporated into school and division-wide events to honour the First Nations and Métis cultures. • In 2019-20, funding from the First Nations and Métis Education Achievement Fund was used to support Indigenous Student Achievement Coaches and Indigenous |

Community Workers. These positions assisted in the fostering of relationships with First Nations and Métis families to create school environments within the Yorkton Regional High School and Kamsack Comprehensive Institute that are culturally re-affirming.

- The Good Spirit School Division Cultural Advocate visited schools across the division to share First Nations and Métis cultures and teachings.
- Indigenous Student Senates were held with the Good Spirit School Division Board of Education and senior leadership to provide opportunity for student voice.
- Kairos Blanket exercise was conducted in multiple schools across the Good Spirit School Division.
- Schools within Good Spirit School Division hosted events to recognize Orange Shirt Day and Indigenous Storytelling Month to celebrate and recognize Indigenous children, families, and their history.
- Good Spirit School Division administrators and coaches received Truth and Reconciliation professional development from Chief Cadmus Delorme of Cowessess First Nation and Elder Albert Scott of Treaty Six Alliance.

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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 table 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, 2019-20

| Subject | All Students | | Non-FNMI | | FNMI | |
|--|--------------|--------|----------|--------|----------|--------|
| | Province | GdSprt | Province | GdSprt | Province | GdSprt |
| English Language Arts A 10 (Eng & Fr equiv) | 75.1 | 76.6 | 78.5 | 78.5 | 62.9 | 60.3 |
| English Language Arts B 10 (Eng & Fr equiv) | 75.7 | 78.6 | 79.1 | 80.1 | 64.3 | 65.6 |
| Science 10 (Eng & Fr equiv) | 73.8 | 78.4 | 77.5 | 80.2 | 61.8 | 63.1 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 73.5 | 78.0 | 77.1 | 79.8 | 63.0 | 63.1 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 76.8 | 81.4 | 79.0 | 82.2 | 65.5 | 71.5 |
| English Language Arts 20 (Eng & Fr equiv) | 77.3 | 78.7 | 79.6 | 79.9 | 67.0 | 66.8 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 70.0 | 78.2 | 72.7 | 80.2 | 64.9 | 67.3 |
| Math: Foundations 20 (Eng & Fr equiv) | 77.4 | 78.8 | 79.1 | 79.4 | 67.8 | 71.6 |

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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2020

Analysis of Results – Average Final Marks

In 2019-20, the average final marks for “All Students” in Good Spirit were higher than the provincial average in all subject areas. The average of the Good Spirit overall average final marks displayed above was 3.7% higher than that of the provincial average.

The average final marks for FNMI students in Good Spirit were higher than the provincial FNMI average marks in all subject areas except for ELA A10 and ELA 20. Overall, the Good Spirit average final marks for FNMI students was 1.55% higher than the provincial average for this subpopulation of students.

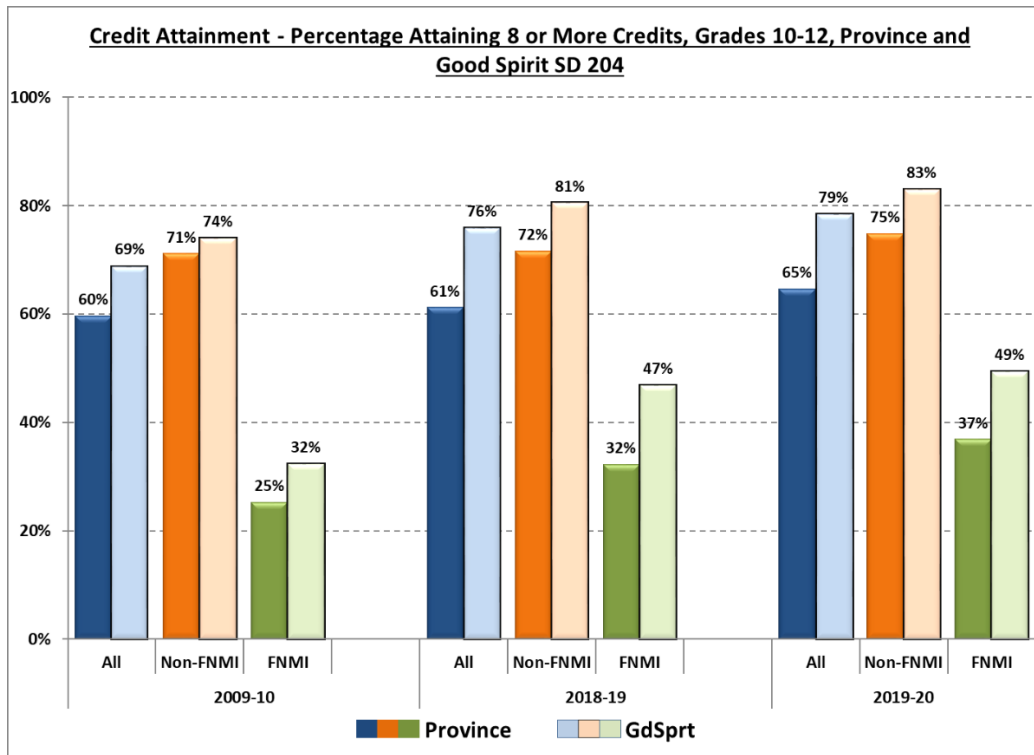
In Good Spirit schools, students are given opportunity to enroll in courses over a full year to ensure they are completing courses and achieving credits that enable them to meet post-secondary requirements. Good Spirit also provides students opportunity to “catch up” on credits missed through its online learning school.

There is still an identified gap between the achievement of Non-FNMI students and FNMI students. Good Spirit School Division is continuing its commitment to closing this academic gap between Non-FNMI and FNMI students. In general, Good Spirit is proud to celebrate the academic achievement of its students, recognizing that the strong results are reflective of responsive teaching strategies and improved assessment practices being employed by Good Spirit teachers.

Credit Attainment

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

For each of the years displayed, Good Spirit’s results for credit attainment exceed the provincial average in every category. For 2019-20, 79% of Good Spirit secondary students achieved eight or more credits compared to 65% provincially. These results have increased by 3% from 2018-19. The rate for FNMI students in 2019-20 is 49%, up 2% from the previous year of 2018-19. For non-FNMI students, rates are slightly higher at 83% in 2019-20, up 2% from 81% during 2018-19.

While division credit attainment rates exceed the provincial averages, GSSD recognized the need to continue focussing on the credit attainment success of First Nations, Métis and Inuit students in the division. Good Spirit will continue to provide engaging and flexible programming options, credit recovery processes and instructional supports for schools with vulnerable populations.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

School division goals aligned with the Graduation Rates outcome

By June 30, 2020, the three-year graduation rate will increase by 2% from the previous year's June data.

By June 30, 2020, the five-year graduation rate will increase by 2% from the previous year's June data.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

Strategies:

- Good Spirit sent a team consisting of Administrators, Indigenous Student Achievement Coaches, grad coaches and senior leadership to the Provincial Graduation Symposium.
- Graduation coaching time was provided within all Good Spirit high schools to track credits and support “at risk” students.
- Indigenous Student Achievement Coaches support the work of Kamsack Comprehensive Institute and the Yorkton Regional High School.
- Good Spirit has continued to support the Indigenous Student Achievement Centers within Kamsack Comprehensive Institute and the Yorkton Regional High School.
- Good Spirit has focused on offering credit recovery, building student-teacher relationships, and providing responsive learning environments which have impacted attendance and improved graduation rates.
- Good Spirit continued to support schools in offering a variety of pathways to graduation such as dual credits, special project credits and apprenticeship credits.
- Good Spirit expanded programming through Distributed Learning (online school) in Robotics and Automation and Locally Developed Courses to build student engagement.
- Good Spirit has developed a strong partnership with local industry to provide high school students with Apprenticeship credits and opportunities.
- A teacher has been designated to coordinate and support Special Project Credits and Apprenticeship Credits for rural schools within the division.
- All GSSD high school students were given the opportunity to obtain additional credits through division developed credit courses in Moodle which assisted in:
 - providing elective choices not offered locally;
 - accelerating a graduation plan;
 - providing opportunity for credit recovery;
 - allowing students to catch up in a graduation plan; and,
 - assisting students who required an alternate learning opportunity or environment.
- Good Spirit schools monitored graduation eligibility regularly throughout the school year, providing interventions when necessary.

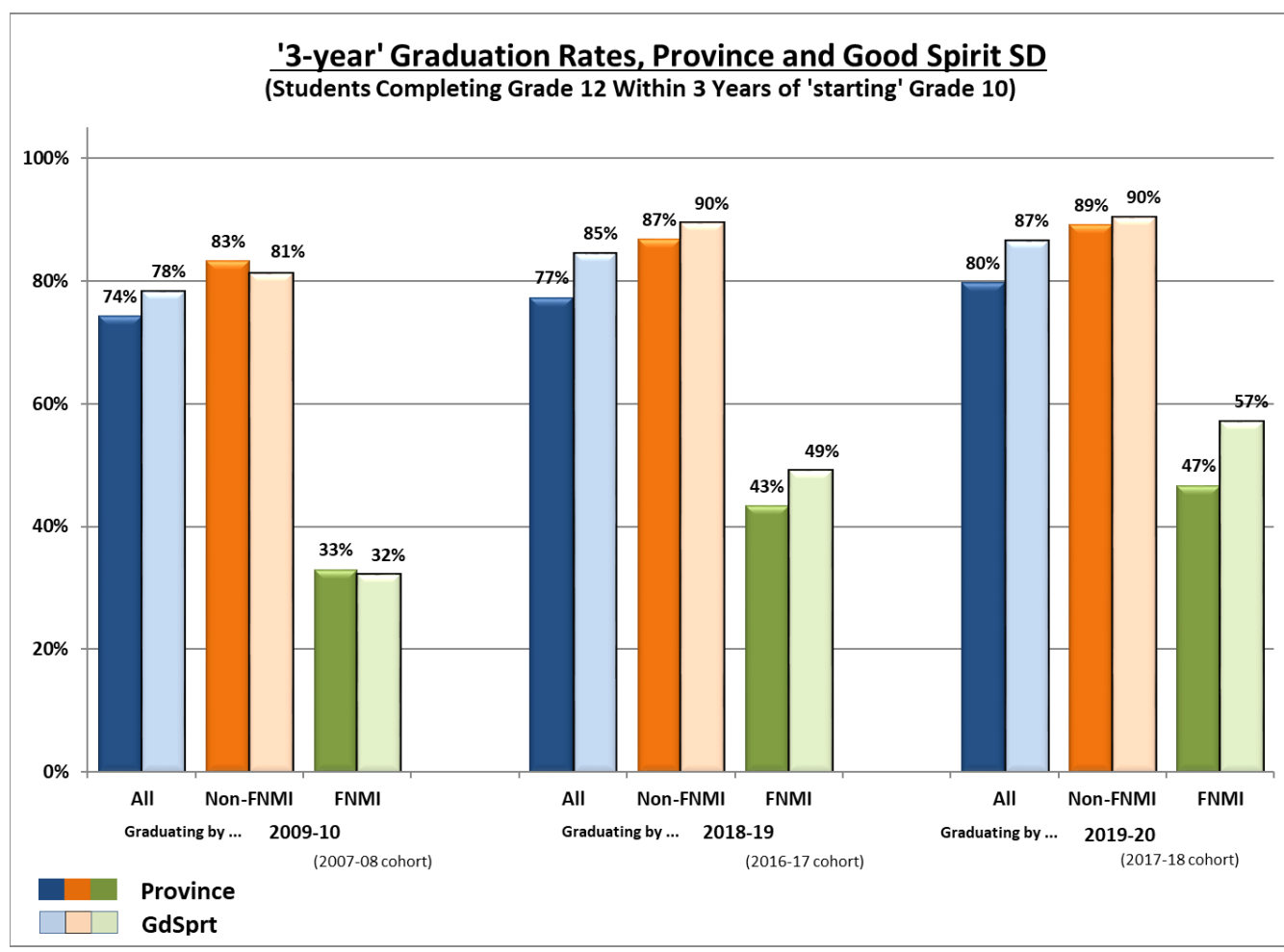
- School Superintendents monitored student progress toward graduation with in-school administrators.
- myBlueprint continues to be used as a credit tracking system and electronic portfolio for the collection of authentic artifacts of learning.

Measures for Graduation Rates

Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2020

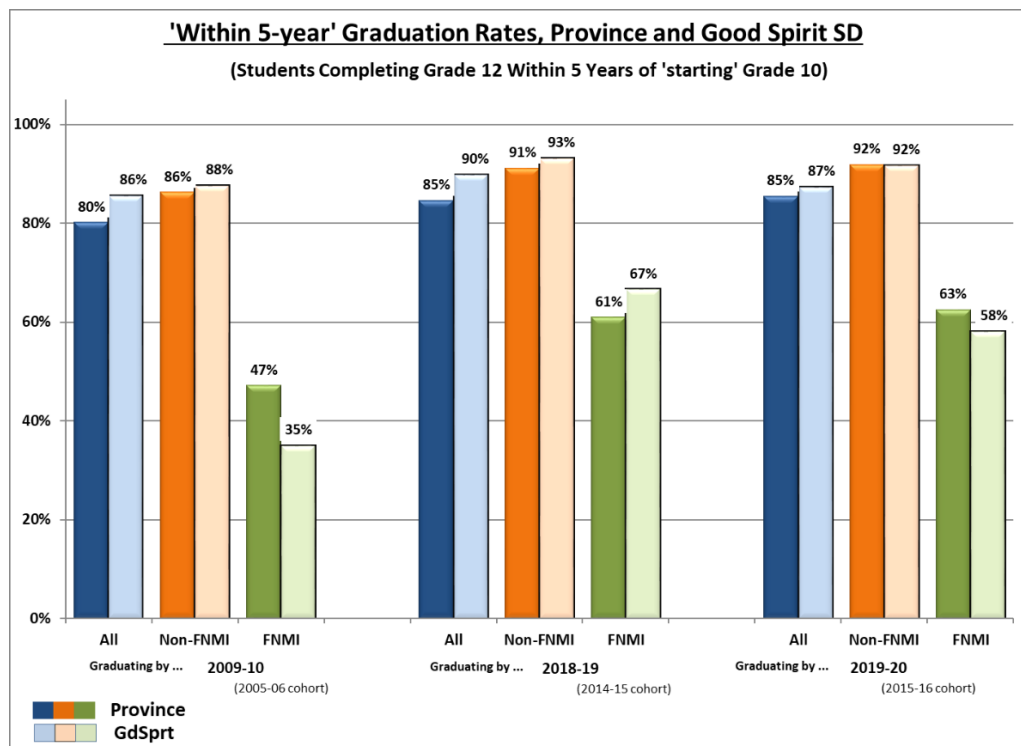
Analysis of Results – Three-Year Graduation Rates

At 87%, Good Spirit’s three-year graduation rate for 2019-20 is 7% higher than the provincial result. Good Spirit’s three-year graduation rate for Non-FNMI students is 90% which is 1% higher than the provincial average. The Good Spirit FNMI graduation rate at 57% is 10% higher than the provincial average at 47%. Good Spirit’s three-year graduation rate has risen by 2% for all students and has remained unchanged for non-FNMI students, while the rate for FNMI students has grown significantly from 49% to 57%, an increase of 8% from 2018-19 to 2019-20.

Grade 12 Graduation Rate: Within Five Years

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness of a school system.

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2020

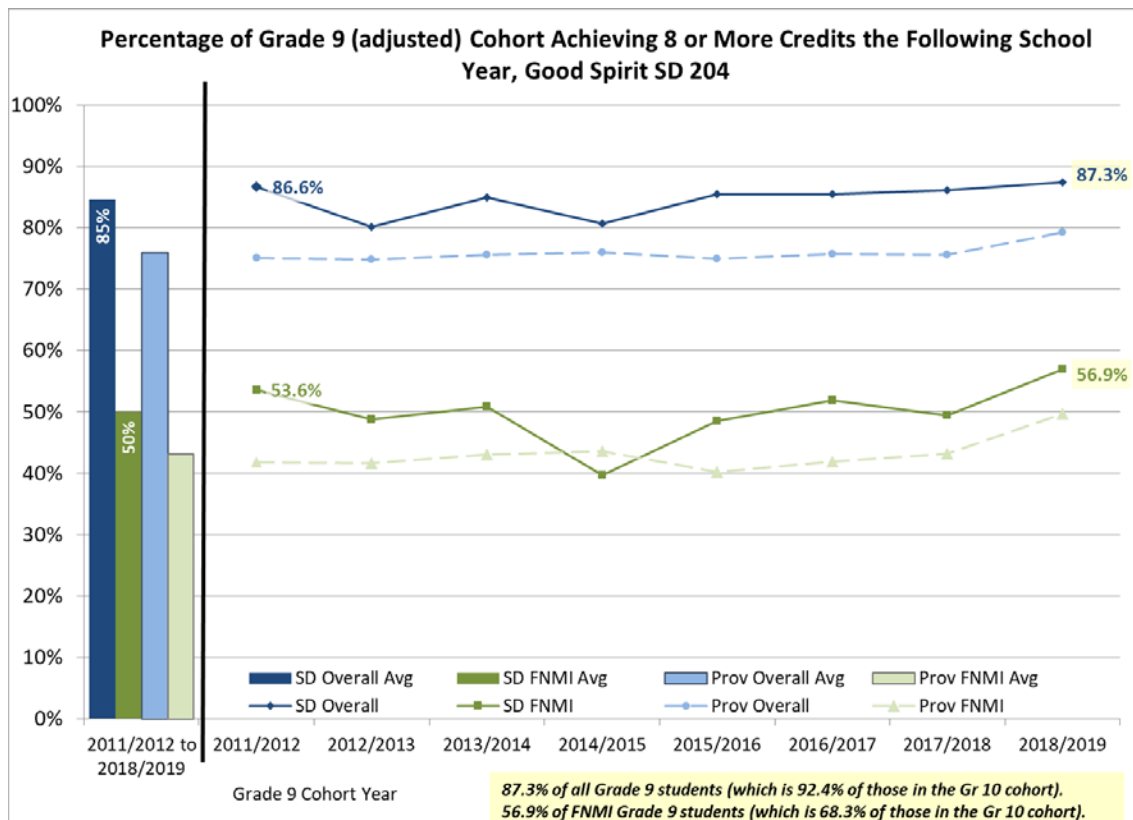
Analysis of Results – Graduation Rates 'within five-years'

The provincial goal for extended-time graduation for First Nations, Métis and Inuit (FNMI) students is 75% by 2020. In 2019-20, Good Spirit's FNMI students graduated after five years at a rate of 58% compared to 63% provincially. Although Good Spirit's extended-time graduation rate for FNMI students is below the provincial average, the on-time graduation rates have risen which is cause for celebration.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years of starting Grade 10.

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2020

Analysis of Results – Grade 9 to 10 Transition

Overall, 87.3% of all Good Spirit students and 56.9% of FNMI students enrolled in Grade 10 for the first time in 2019-20 achieved eight or more credits. Good Spirit results in both areas increased when compared to the previous year.

For the category “All Students”, Good Spirit exceeded the provincial results of 79.8% by approximately 7.5%. For the category “FNMI Students”, Good Spirit exceeded the provincial results of 49.8% by approximately 7.1%.

With respect to the eight-year average, Good Spirit exceeded provincial results in the overall category (85% to 76%) and in the FNMI category (50% to 43%).

Early Years

ESSP 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.

ESSP Improvement Targets:

- By June 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten.

School division goals aligned with the Early Years outcome

By June 30, 2020, 30% more students will exit Kindergarten at appropriate development (green) than when entering Kindergarten.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

- The EYE-TA was administered in the Fall of 2019.
- Early Literacy and Phonological Screens were administered in January.
- The Early Childhood Environment Rating Scale (ECERS) was administered in four Prekindergarten/Kindergarten classrooms
- Help Me Tell My Story was administered in all PreK and three Kindergarten classrooms.
- Student Services worked with the Early Years coach to support the implementation of the program We Thinkers in the early years.
- EYE-TA Data Response meetings were held in all schools and Short Production Runs In No Time (SPRINTS) put in place to address the data.
- The Superintendent of Education responsible for Early Learning and the Early Years coach met with Child Care Directors in the GSSD area to begin building a partnership.
- The Amazing Brain was offered as a professional development opportunity to all Prekindergarten and Kindergarten teachers.
- Tracking of professional development in Prekindergarten and Kindergarten was completed.

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

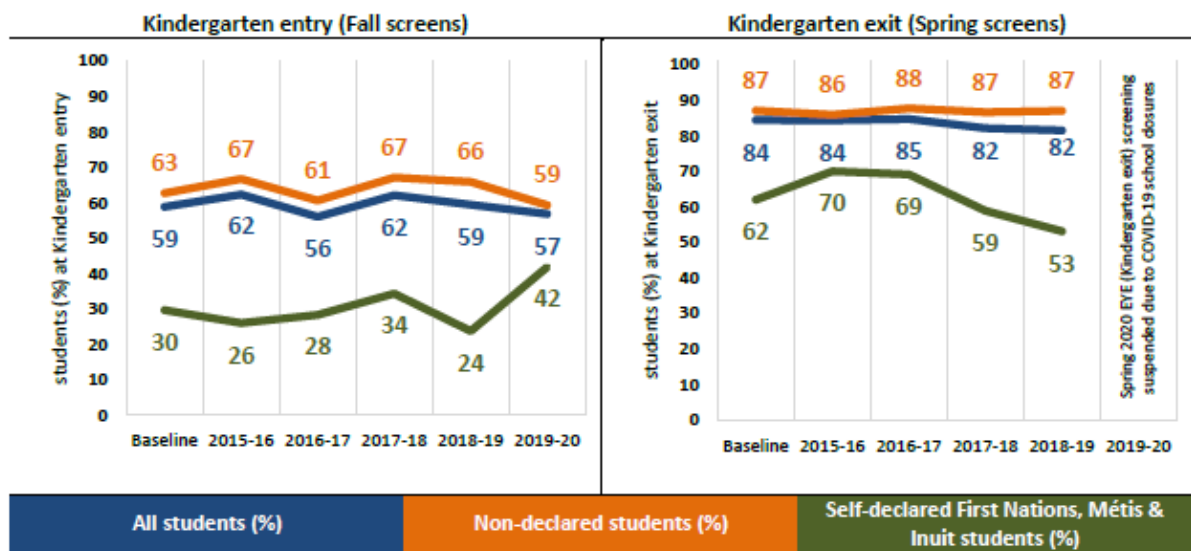
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1)

in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

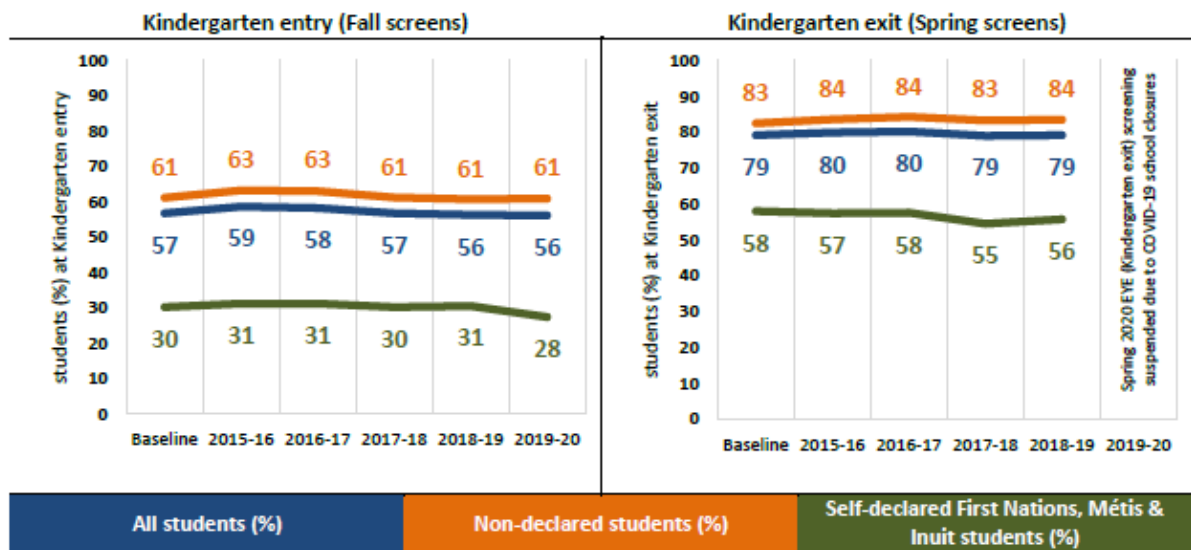
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent

Good Spirit 204



Saskatchewan (all divisions)



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2020

Analysis of Results – Early Years Evaluation

The Good Spirit School Divisions's EYE-TA post assessments suggest that, with the exception of the Cognitive Domain where we have seen a range of 85-89% of Kinderdergarten students exit Kindergarten at the appropriate level (green) since Fall 2015, GSSD has met or exceeded the 90% provincial target in all other domains of the EYE-TA post assessment for the past 6 years.

Students who entered Kindergarten in the Fall of 2019 scored at the appropriate development level (green) in Awareness of Self (80%), Language and Communication (80%) and Gross Motor (80%). GSSD was poised to continue the trend of meeting and exceeding the 90% provincial target in all developmental domains with the exception of the Cognitive Domain.

School readiness of self-declared First Nations, Métis, or Inuit (FNMI) children continues to be an area of concern both with respect to the significant number of FNMI students entering Kindergarten experiencing difficulty as well as the percentage of FNMI students exiting Kindergarten experiencing difficulty.

Since 2014, the Good Spirit School Division has seen an average of 36% of students entering Kindergarten not yet at an appropriate level of development. This suggests the need for stronger partnerships with community agencies and families in order to target and support children 0-5 years old. GSSD will continue to work closely with the Regional Kids First Community Developer and other community partners to provide targeted support to these early learners.

School Division Local Priority Area

The Good Spirit School Division Strategic Plan is divided into four focus areas. Within the Student and Family area, GSSD has identified ten key long-term goals directly connected to the Education Sector Strategic Plan. Within the remaining three focus areas, Internal Process, People Capacity, and Financial Stewardship, GSSD identified local priorities that were determined to be of importance and relevance within the local context.

| | |
|---|---|
| <p>School division goals aligned with local priority area</p> | <p>Internal Process</p> <ul style="list-style-type: none"> • GSSD is committed to providing equitable, balanced opportunities among schools, students, and staff. <ul style="list-style-type: none"> ○ By June 30, 2020, each functional area within GSSD will demonstrate improvement in service through the development and revision of processes and administrative procedures. <p>People Capacity</p> <ul style="list-style-type: none"> • GSSD is a community of learners and believes collaborative partnerships with students, staff, families, and community members will enhance educational opportunities. <ul style="list-style-type: none"> ○ By June 30, 2020, GSSD will demonstrate a commitment to provide professional development and training to its staff. ○ By June 30, 2020, GSSD will increase our organizations culture competencies through division-wide processes and professional learning that grow our collective understanding about Indigenous identity, histories, worldview and systemic barriers. ○ By June 30, 2020, GSSD will enrich existing partnerships and establish new partnerships to enhance educational opportunities for Indigenous students. ○ By June 30, 2020, GSSD will demonstrate a commitment to the establishment of new and reaffirmed partnerships. <p>Financial Stewardship</p> <ul style="list-style-type: none"> • GSSD believes that we are all responsible. Board members, students, staff, families, and community members have a responsibility, both individually and as part of the learning team, to participate and to contribute positively to public education. <ul style="list-style-type: none"> ○ By June 30, 2020, GSSD will implement systemic approaches to find efficiencies and increase value for money allowing the division to respond to challenges of students and staff needs. |
| <p>School division actions taken during the 2019-20 school year to support local priority area</p> | <p>Internal Processes Work Plans</p> <ul style="list-style-type: none"> • Developed Administrative Procedures (APs) for Accelerated Learning within GSSD, Dual Credit Course mark changes and Transportation APs such as yard service. • Refreshed the Safe Schools AP to include guidelines for trauma response and violent threat risk assessment (VTRA) response and review Emergency Preparedness plans. • GSSD attempted to hire visible minorities for school division positions. • Utilized the MyBudgetFile Program for 2020-21 staffing allocations. • Developed a revised process for hiring professional staff in the spring. • Reviewed the VTRA TACTIC software and determined that it was not a good fit for the Protocol partners. The VTRA Clevr template will be revised to meet the needs of all partners. |

- Coordinated athletic joint sponsorship, non-faculty coach applications, and all other Saskatchewan High School Athletic Association (SHSAA) requests.
- Collected, reviewed, and approved each school's High-Risk Activity application.
- To alleviate duplication of timesheet and absence recording, the pay cut-off for Professional Service Providers (PSPs) was set to be only at the end of the month.
- Implemented Atrieve Division-wide in order to:
 - Manage staff absences;
 - improve document scanning and storage, online expense, reimbursements;
 - Online payroll access; and,
 - E-docs for electronic access of employee files.
- Transportation began implementing the Asset Planner program as a work order process in order to move away from paperwork to online maintenance of buses.
- Transportation developed a process for registering and tracking urban bus students.
- Facilities continued cleaning up the data in Project Management of Asset Planner.
- Tech Department developed processes and scripts to better control cloud-based accounts including:
 - Office 365 scripts for name changes;
 - Office 365 scripts for setting dynamic groups; and,
 - Google script for DUS school and deletion of all accounts older than three years.
- Began the implementation of MySchoolSask in preparation for the 2020-21 school year.
- Tech Department developed and tested the next Windows 10 image for deployment in 2020.
- Produced a GSSD Anchor Resources document.
- Refined Response to Intervention (RTI) process for Literacy and Math intervention.
- Mathology Look Fors were created.
- Created Math "Look Fors" to support Tier 1 instruction (i.e., Use of Technology, Guided Math, Independent Practice) were created.
- The Prekindergarten transportation process was updated.
- Created a new Common Framework Reference (CFR) template using a continuum.
- Two Board Policies were reviewed at each of the regular Board Meetings.
- Enrollment and pupil teacher ratio updates were provided to the Board.
- Supported the development of finalized Saskatchewan School Boards' Association (SSBA) resolutions and position statements.
- Appointed voting delegations for the fall SSBA Convention.
- Allocated votes for the fall SSBA Convention.
- Developed a 2019-20 school calendar in collaboration with Christ The Teacher Catholic Schools.
- Presented the Board Budget Development Framework at the January 2020 Board meeting.
- Developed the annual budget aligned to the Board's Budget Development Framework for approval in June 2020.
- Following the review of the Board Evaluation survey, a Positive Path Forward was developed.
- Affirmed GSSDs foundational statements, division focus area, and long-term goals.

- Included an accountability report and Board development on each Regular Board meeting agenda.
- Developed a data collection tool to determine school based RtI processes including timetables, record keeping, follow-up, and action items.
- Revised the RtI manual to provide better support of the RtI Process in elementary school, middle school, high school and beyond.
- Achieved consistency in the RtI Referral Process using the GSSD RtI Template as outlined in the RtI Referral Flow Chart.
- Reviewed student services processes and procedures such as medical protocols, CLEVR updates, Students in Care, and the Impact Assessment Rubric.
- Refined Human Resource (HR) practices, including hiring, interviewing, and leave requests.
- Developed a Transfer & Lift plan which included procedures, tracking, certification, and recertification.
- Reviewed mileage start point and office locations for PSPs and Student Services Coordinators in order to increase consistency and efficiency.
- Researched and developed an effective Employment Equity Plan which combines local demographic information with the Saskatchewan Human Rights suggested employee targets of women, indigenous people, persons with disabilities, and visible minorities.
- Began standardizing job descriptions for all GSSD employees with supervision and evaluation as a responsibility.
- Developed a supervision cycle for those with supervisory responsibilities. This will include performance management and systematic response to progressive discipline.
- Implemented accommodation plans into documentation for physicians.
- Implemented an Exit Survey for all staff leaving or transferring from GSSD.
- Utilized the Appli-track Program at both the division and school levels.
- Created a more robust application and selection process for senior-level positions.
- Completed the library operations manual.
- Revised the library technician interview package.
- Produced the documentation to comply with the May 2019 court order regarding copyright.

People Capacity Work Plans

- As part of the regular Board Meeting agenda, the administration provided the following Board Development sessions:
 - Educational Assistant allocation process;
 - Truth and Reconciliation;
 - High School Athletics;
 - Partnerships;
 - Distance learning/blended learning;
 - Determining school staffing levels;
 - The Role of the Professional Service Provider; and,
 - Role of the Superintendent of Education.
- Allocated budget dollars to each Professional Services Provider PLC to be utilized for its members ongoing professional development.
- Carried-out professional development sessions for Educational Assistants and Student Support Teachers.

- Monitored and allocated funds for Educational Assistants to participate in directed professional development.
- Orientated new teachers within the school division.
- Orientated Educational Assistants by using the Together Everyone Achieves More (TEAM) program.
- Orientated Interns to assist them with the process of recruitment and interviewing.
- Provided social-emotional wellness and executive functioning information to parents and staff.
- Researched, developed, and implemented a New Administrator Cohort for those new to the role.
- Implemented a Mentor Model for new teachers that matched them with coaches and coordinators.
- Provided professional development for Administrators & Administrative Assistants prior to the implementation of Atrieve and MySchoolSask.
- Provided support to Practical Applied Arts (PAA) teachers, arranged by GSSD's PAA consultant.
- Addressed PAA concerns brought forward by Suncorp.
- Ensured that all Food and Industrial Arts lab teachers updated SDS documentation.
- Coordinated Level 1 VTRA training sessions in the fall and spring.
- Coordinated attendance of Level 2 VTRA by new administrators and counselors as per policy.
- Represented East Central Athletics Association (ECDA) as the League of Education Administrators Directors and Superintendents (LEADS) representative at three meetings and the Annual General Meeting (AGM) as needed.
- Provided professional development for administrators on the Registrar's Handbook 2019-2020 and SDS.
- Provided Grade 7-9 teachers professional development in Saskatchewan Professional Development Unit (SPDU) Outcome-Based Reporting.
- Offered "The Amazing Brain" SPDU workshop to PreK and Kindergarten teachers.
- Hosted a Writing Conference in Yorkton with Lori Rog.
- Held Learning Improvement Plan (LIP) discussions and meetings with Administrators.
- Created a discussion guide for meetings with in-school Administrators.
- Selected an area to do a Walkthrough with each Administrator.
- Completed Learning Walks with two Principals and their SCC.
- Ensured schools received EAL coaching support using CFR Continuum.
- Investigated and completed public speaking, communication, management, and excel development opportunities.
- Provided increased professional development (PD) opportunities for bus drivers, including evacuation procedures, lift operation, and first aid.
- Provided PD opportunities for all staff for compliance in OHS.
- Worked on a recruitment plan for bus drivers.
- Reviewed student issues, attendance, credit attainment data literacy data with the schools using the data warehouse information.
- Coordinated the opening of the Hofer Colony School.
- Supported Administrators with modeling for Truth and Reconciliation.
- Provided a full day in-service for library technicians.

- Developed the framework and provide training for library tech mentors in each cluster.
- Provided Trustees with a Board Development session focusing on Truth & Reconciliation.
- Established Elder protocol for schools within GSSD to reference.
- Educated staff within schools regarding Smudging's importance and relevance, Naming of Children, Mother Earth, Turtle Island, Dance, Ceremony through "Did you Know" resources.
- Ensured Truth and Reconciliation and FNMI resources were aligned with the Saskatchewan curriculum and shared on the FMNIEd portal page.
- Coordinated GSSDs Cultural Advocate work in schools.
- Assisted with ensuring FNMI resources were available for staff to use in their classroom.
- Explained the role of the Aboriginal Community Worker (ACW) to Administrators.
- Supported GSSD schools in the implementation of the Blanket Exercise for their staff.
- Aligned acquired FNMI resources to SK curricula.
- Implemented the acknowledgement of Treaty 4 Territory and Homeland of the Métis in GSSD email signatures.
- Explored Land-Based Learning opportunities with Cote First Nation (Chief Gabriel Education Centre).
- Enhanced partnerships with the University of Regina, University of Saskatchewan, and the First Nations University of Canada, to recruit new teachers, specifically in the areas of PAA, Band, Senior Sciences, and Math.
- Investigated partnerships with Saskatchewan Polytechnic and the Gabriel Dumont Institute to recruit Educational Assistants.
- Investigated partnerships with Parkland Abilities Council and Settlement Workers In Schools for employment opportunities.
- Continued to work with Regional Kids First Community Developer and Early Years coach to develop partnerships with families on Cote and Keeseekoose First Nations.
- Worked closely with the Program Benefit Coordinator to access partnerships that would enhance GSSD staff and students.
- Participated in virtual high school graduation and retirement events.
- Continued to support the Regional Kids First (RKF) partnership by meeting with the RKF Community Developer monthly to review action items and set targets.
- Continued to support the Writer in Residence partnerships with Sigmund Brouwer.
- Continued to support the partnership with PPEP by offering coaching support and refining processes and procedures.
- Explored partnerships with Child Care Centers and Nursery schools in the GSSD catchment area.
- Attended ISSI meetings and met with ISSI partners throughout the year.
- The Program Benefit Coordinator accessed partnerships that enhanced GSSD staff and students.
- Continued to develop a partnership with Parkland Regional Library.
- Reviewed, affirmed, and refined partnerships by holding meetings with the following:
 - Sask. Abilities / Partners in Employment;
 - Contracted Physio. Therapist, Occupational Therapist, and Ed. Psychologist;

- Community Protocol for VTRA;
- HUB;
- Addiction Services;
- Mental Health – Friends Programs
- Sask. Health Authority – Teen Boost;
- Parkland Early Childhood Intervention Program;
- Intensive Integrated Services Partnership; and,
- Contracted Sask. Abilities (Music Therapy Services, Sensory Space).
- To enhance services for students and families, work continued with Cognitive Disability, Community Care, Ministry of Social Services, SIGN, and Jordan's Principle.
- Finalized the planning and implementation of bus safety protocols and alternate transportation requests.
- Made accommodations within GSSD facilities for students with intensive needs.
- Worked with Dance Innovations to explore flexible timetables for the 2020-21 school year at Dr. Brass School in Yorkton.
- Continued working with the SeCan Maulers to provide programming opportunities at the Yorkton Regional High School.
- Renewed the memorandum of understanding (MOU) with Big Brothers Big Sisters and updated information on the portal.
- Worked with the Yorkton and Area VTRA management team which included partners from the Ministry of Social Services, Mental Health, RCMP, Christ the Teacher School Division, Parkland, and SIGN.
- Connected with Jumpstart and Kidsport representatives in order to provide opportunities for student-athletes.
- During the regular Board meetings, the Board of Education participated in advocacy sessions with the following groups:
 - school staff representatives;
 - Parkland College; and,
 - Cultural room students from Kamsack Comprehensive Institute (KCI) and the Yorkton Regional High School (YRHS).
- Conducted engagement sessions with local School Community Councils to discuss roles and responsibilities, budget consultation, and budget unpacking.
- Participated in staff recognition events, such as the years of service and sea star awards.
- Continued to work with SaskAbilities in order to provide work experience opportunities for students.

Financial Stewardship Work Plans

- Continued finding efficiencies in course delivery in smaller schools through synchronous distributed learning opportunities.
- Developed a technology rollover plan for 2020-21.
- To save substitute costs, at least one of three East Central District Athletics Association (ECDAA) meetings were held outside of school hours.
- To save travel costs, at least one of two PAA Professional Learning Community meetings were held in conjunction with Professional Development days.
- To save time, efficiencies were found by streamlining the reporting process to MEPP and the administration of group benefits.

- Cost savings were found by migrating iPad Management from MaaS360 to Intune.
- To reduce the risk of data loss, GSSD migrated staff to OneDrive storage.
- Began migrating on-premises MySites and Department sites to the Office 365 Cloud.
- Reduced time and travel costs by increasing the usage of Teams and/or Zoom to hold meetings.
- Deployed the SysAid application in order to provide additional remote support opportunities with technology.
- Reviewed the photocopier replacement plan in order to reduce individual printers.
- Allocated contingency funding for Educational Assistant allocations during the school year.
- Inventoried band instruments so that they could be shared throughout the division.
- Worked with the University of Regina to hire a Co-op student in the position of Data Base Reporting Assistant.
- Maximized efficiencies by ensuring that resources were acquired, organized, and distributed from the GSSD Centralized Library.

Local Measures for Internal Process Priority

Students across the Good Spirit School Division were given the opportunity to participate in a new high school elective in the fall of 2019. The Hockey Officiating 20L course was developed by a GSSD team and the course received Ministry of Education approval to be offered provincially as a Locally Developed Course. The new course elective, Hockey Officiating 20L, provided students the opportunity to gain a deeper understanding of the rules of the game. Student learned about mental preparation, Code of Ethics, positioning, as well as procedures as mandated by the Saskatchewan Hockey Association and Hockey Canada.

Analysis of Results

Garry Gawryliuk, who is a GSSD teacher and serves as the hockey liaison at the Yorkton Regional High School, offered the course online with synchronous sessions through Zoom each Wednesday during the hours of 8 am to 9 am and 3:45pm to 4:45pm in order to provide enrichment and intervention opportunities to students enrolled in the course. The sessions involved a variety of guests who were, or who were previously, affiliated with the Saskatchewan Hockey Association, the Western Hockey League (WHL) as well as the National Hockey League (NHL). Some of these guests were hockey officials, hockey players, and trainers. The course was endorsed by the Saskatchewan Hockey Association and allowed students to achieve certification status to become a Hockey Official as Garry has the standing of "Master Instructor" through Hockey Canada.

GSSD was proud to be the only school division currently offering the Hockey Officiating 20L course across the province. The elective allowed students in rural centers across the division to enroll in a unique opportunity to achieve a high school credit, while investing in minor hockey within their home communities. The course was another way of GSSD fulfilling its vision of "Learning Without Limits....Achievement for All."

Demographics

Students

GSSD uses a combination of straight-line projections, local knowledge, and Baragar Demographic Dynamics to determine projected enrolments.

As of September 30, 2019, 6,015 students were enrolled in Good Spirit School Division which was a decrease from 2018-19 (6,079 students).

The population of PreK students decreased from 164 students in 2018-19 to 147 students in 2019-20. Since 2015-16, Good Spirit has seen an increase of 45 Self-Identified FNMI students and 45 English as an Additional Language students.

| Grade | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 474 | 428 | 440 | 396 | 402 |
| 1 | 484 | 488 | 439 | 470 | 397 |
| 2 | 468 | 498 | 501 | 442 | 481 |
| 3 | 465 | 486 | 504 | 493 | 435 |
| 4 | 440 | 472 | 485 | 494 | 498 |
| 5 | 438 | 465 | 476 | 481 | 486 |
| 6 | 467 | 434 | 455 | 468 | 485 |
| 7 | 455 | 471 | 432 | 442 | 476 |
| 8 | 464 | 459 | 483 | 430 | 452 |
| 9 | 488 | 476 | 478 | 505 | 438 |
| 10 | 477 | 500 | 498 | 505 | 516 |
| 11 | 499 | 425 | 480 | 455 | 465 |
| 12 | 498 | 502 | 434 | 498 | 484 |
| Total | 6,117 | 6,104 | 6,105 | 6,079 | 6,015 |

| Subpopulation Enrolments | Grades | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|--------------|------------|------------|------------|------------|------------|
| Self-Identified First Nations, Métis, or Inuit | K to 3 | 278 | 288 | 293 | 274 | 269 |
| | 4 to 6 | 212 | 248 | 243 | 249 | 245 |
| | 7 to 9 | 209 | 211 | 231 | 235 | 232 |
| | 10 to 12 | 190 | 169 | 170 | 196 | 188 |
| | Total | 889 | 916 | 937 | 954 | 934 |
| English as an Additional Language | 1 to 3 | 54 | 72 | 59 | 76 | 65 |
| | 4 to 6 | 41 | 52 | 65 | 53 | 59 |
| | 7 to 9 | 32 | 41 | 31 | 37 | 40 |
| | 10 to 12 | 30 | 35 | 41 | 39 | 38 |
| | Total | 157 | 200 | 196 | 205 | 202 |

| | | | | | |
|-------------|------------|------------|------------|------------|------------|
| PreK | 146 | 146 | 156 | 164 | 147 |
|-------------|------------|------------|------------|------------|------------|

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.

Source: Ministry of Education, 2019

Staff

| Job Category | FTEs |
|---|--------------|
| Classroom teachers | 355.4 |
| Principals, vice-principals | 40.6 |
| Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees | 231.3 |
| Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees | 13.1 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers | 61.3 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers | 114.7 |
| League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents | 6.0 |
| Total Full-Time Equivalent (FTE) Staff | 822.4 |

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Good Spirit School Division Human Resources, 2020

Senior Management Team

The Director of Education/Chief Executive Officer, Quintin Robertson, reported directly to the Board of Education. As Director/CEO, Quintin was responsible for the administration of the division and had responsibility in the areas of Communications, Program Development, 5-Year Professional Development Continuum, Strategic Planning, and Student Services.

Deputy Director of Education Services, Donna Kriger, Chief Financial Officer, Keith Gervais, and Assistant to the Director, Heather Morris, directly reported to the Director of Education.

Three Superintendents of Education and the Superintendent of Human Resources reported directly to the Deputy Director of Education. The Deputy Director of Education and each of the Superintendents of Education worked with school-based administrators as well as learning coaches throughout the division with specific responsibility in areas such as First Nations and

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, Outcome-Based Report Cards and Technology Services. The Superintendent of Human Resources was responsible for all human resources related matters as well as the Local Authority Freedom of Information and Protection (LA FOIP).

The Chief Financial Officer was responsible for budget, accounting, payroll, facilities, transportation (September to November), records management, and insurance. The Accounting Manager, Operations Manager (September to November), Payroll Supervisor, and Technology Coordinator reported directly to the Chief Financial Officer.

Beginning in November, following the resignation of the Operations Manager, members of the Transportation Department directly reported to the Deputy Director of Education and the Facilities Department members directly reported to the Chief Financial Officer. In May of 2019, a Facilities Manager joined the team under the direct supervision of the Chief Financial Officer. In August of 2019, a Transportation Manager joined the team under the direct supervision of the Deputy Director of Education.

The Assistant to the Director was responsible for data mining, data disaggregation, communications, Board meeting preparation and minutes, Provincial Student Data System, and provided support to both Education and Corporate Services. The Data Reporting Assistant, Receptionist and Learning Support Assistant directly reported to the Assistant to the Director.

Infrastructure and Transportation

| School | Grades | Location |
|---------------------------------|---------|--------------|
| Bear Stream School | Colony | Kamsack |
| Canora Composite School | 5-12 | Canora |
| Canora Junior Elementary School | PreK-4 | Canora |
| Churchbridge Public School | K-12 | Churchbridge |
| Columbia School | PreK-8 | Yorkton |
| Davison School | PreK-6 | Melville |
| Dr. Brass School | PreK-8 | Yorkton |
| Esterhazy High School | 6-12 | Esterhazy |
| Grayson School | K-8 | Grayson |
| Hofer School | Colony | Norquay |
| Invermay School | K-12 | Invermay |
| Kamsack Comprehensive Institute | 5-12 | Kamsack |
| Langenburg Central School | PreK-12 | Langenburg |
| Macdonald School | K-9 | Stockholm |
| M.C. Knoll School | K-8 | Yorkton |
| Melville Comprehensive 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 |
| Silver Stream School | Colony | Melville |
| Springside School | K-8 | Springside |
| Sturgis Composite School | K-12 | Sturgis |
| Victoria School | PreK-4 | Kamsack |
| Yorkdale Central School | K-8 | Yorkton |
| Yorkton Regional High School | 9-12 | Yorkton |

Infrastructure Projects

| Infrastructure Projects | | | |
|---------------------------------|----------------------------------|---|--------------------|
| School | Project | Details | 2019-20 Cost |
| Churchbridge Public School | Roof Replacement | Replacement of roof | \$412,123 |
| Miller School | Roof Replacement | Replacement of roof | \$53,224 |
| Yorkton Regional High School | Roof Replacement | C-Wing roof section replaced | \$95,707 |
| Dr. Brass School | Gym Ceiling | Upgrades to gym ceiling, lighting, and mezzanine | \$151,482 |
| Esterhazy High School | Washroom and Changeroom Upgrades | Replacement of showers, flooring, lockers & fixtures | \$78,173 |
| Esterhazy High School | PAA Shop Renovation | Renovation of shop space and mechanical equipment replacement | \$179,255 |
| Invermay School | Gym Floor Replacement | Gym painting and replacement of gym floor | \$55,845 |
| Kamsack Comprehensive Institute | Gym Ceiling | Upgrades to gym ceiling and lighting | \$221,528 |
| Preeceville School | Preeceville Classroom Upgrades | Upgrade flooring, paint, electrical | \$176,681 |
| Yorkdale Central School | Phone system replacement | Upgrade phone system to VOIP | \$94,090 |
| Melville Comprehensive School | HVAC Upgrades | Replacement of air handling units & electrical service | \$133,583 |
| Total | | | \$1,651,692 |

Transportation

Every school day, Good Spirit School Division bus drivers safely transport approximately 2,840 students to and from school. In Good Spirit, 103 bus routes travel over 20,000 kilometers every day. Although Good Spirit is primarily a rural school division, urban bussing is also provided within the communities of Yorkton and Melville.

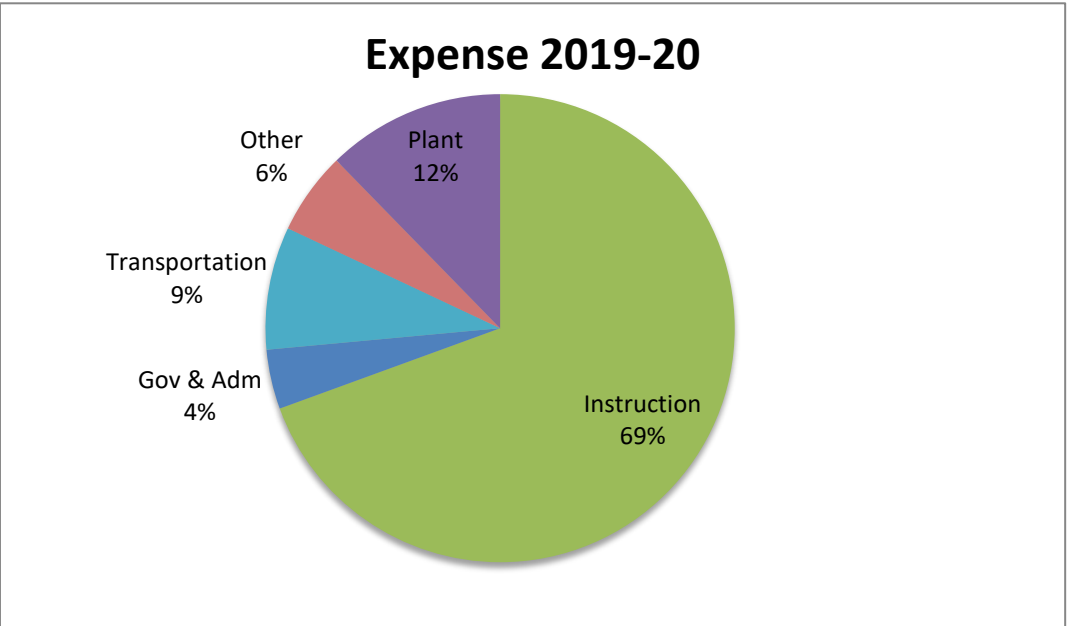
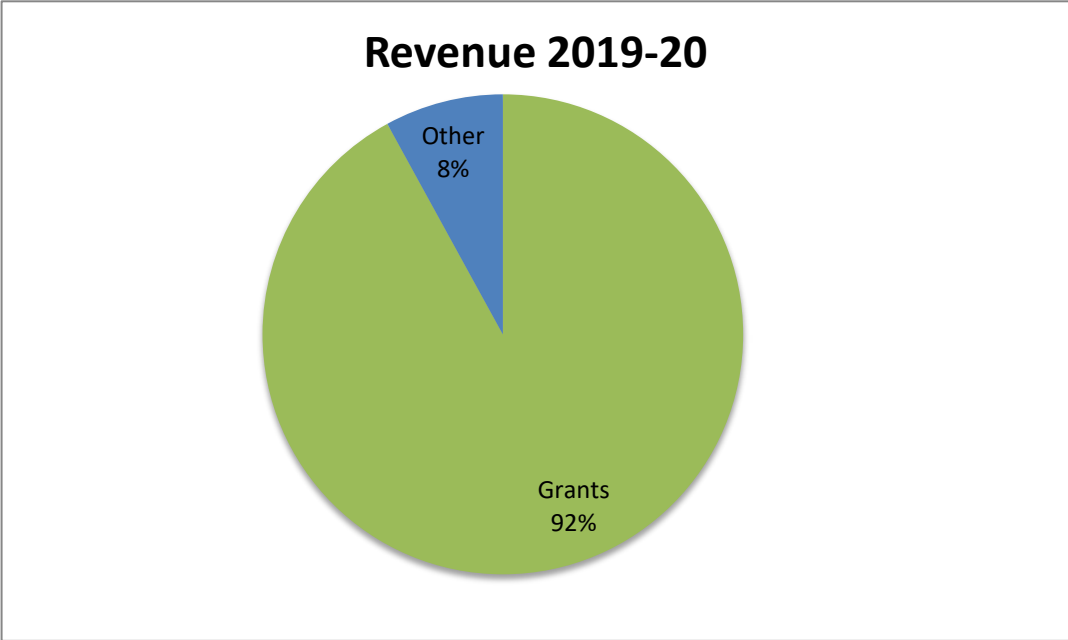
The division has some boundaries that are coterminous with those of Christ the Teacher Catholic Schools (CTTCS). GSSD transports approximately 197 CTTCS rural students to its schools within the communities of Melville and Yorkton.

The Good Spirit School Division owns its transportation fleet which consists of 138 buses, 35 of these are spare buses. Operating its own fleet of buses and employing its own drivers has allowed Good Spirit to keep the costs of charters and field trips at a reasonable level for schools, enabling students to experience a wide variety of opportunities.

Good Spirit operates two bus garages, one of which is located within the Good Spirit Education Complex on the north side of the City of Yorkton and the second is located within the City of Melville. The facilities are equipped with the appropriate tooling which allows them to maintain and service the fleet of buses. The mechanics and technicians employed by GSSD are highly skilled in bus maintenance and are committed to ensuring students are transported in a safe manner.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

| | 2020 | 2020 | 2019 | Budget to Actual Variance | Budget to Actual % Variance | Note |
|---------------------------------------|--------------------|-------------------|-------------------|---------------------------------|-----------------------------------|------|
| | Budget | Actual | Actual | Over / (Under) | | |
| REVENUES | | | | | | |
| Property Taxation | - | - | 2,810 | - | | |
| Grants | 69,951,251 | 71,553,326 | 70,388,955 | 1,602,075 | 2% | |
| Tuition and Related Fees | 1,958,103 | 2,325,647 | 2,441,803 | 367,544 | 19% | 1 |
| School Generated Funds | 2,500,000 | 1,971,564 | 2,834,520 | (528,436) | -21% | 2 |
| Complementary Services | 889,681 | 891,268 | 849,127 | 1,587 | 0% | |
| External Services | 436,896 | 392,715 | 463,788 | (44,181) | -10% | 3 |
| Other | 483,000 | 623,177 | 1,276,192 | 140,177 | 29% | 4 |
| Total Revenues | 76,218,931 | 77,757,697 | 78,257,195 | 1,538,766 | 2% | |
| EXPENSES | | | | | | |
| Governance | 348,694 | 254,928 | 298,339 | (93,766) | -27% | 5 |
| Administration | 2,918,207 | 2,835,774 | 2,582,126 | (82,433) | -3% | |
| Instruction | 54,194,485 | 52,257,183 | 53,232,829 | (1,937,302) | -4% | |
| Plant | 10,006,193 | 9,243,453 | 9,426,652 | (762,740) | -8% | 6 |
| Transportation | 7,498,658 | 6,387,727 | 6,897,393 | (1,110,931) | -15% | 7 |
| Tuition and Related Fees | 792,995 | 692,862 | 750,900 | (100,133) | -13% | 8 |
| School Generated Funds | 2,500,000 | 2,030,329 | 2,736,356 | (469,671) | -19% | 9 |
| Complementary Services | 850,564 | 889,080 | 839,672 | 38,516 | 5% | |
| External Services | 444,833 | 403,403 | 467,969 | (41,430) | -9% | 10 |
| Other Expenses | 86,820 | 277,500 | 1,069,362 | 190,680 | 220% | 11 |
| Total Expenses | 79,641,449 | 75,272,239 | 78,301,598 | (4,369,210) | -5% | |
| Surplus (Deficit) for the Year | (3,422,518) | 2,485,458 | (44,403) | | | |

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

| Note | Explanation |
|------|--|
| 1 | Over budget due to additional students attending Good Spirit School Division (GSSD) schools than included in original estimates. Additional high cost billing that was not budgeted. |
| 2 | Under budget due to less activity at school level due to COVID-19 school closures. |
| 3 | Under budget due to the Yorkton Regional High School (YRHS) Cafeteria not meeting revenue projections due to COVID-19 school closures. |
| 4 | Over budget due to additional insurance claim reimbursements that were not budgeted. |
| 5 | Under budget due to savings of meeting remuneration and travel as a result of COVID-19; and changes in accounting for School Community Council grants that were transferred to School Generated Funds. |
| 6 | Under budget due to savings in caretaker substitute costs, utility costs, and unspent Preventative Maintenance and Renewal to carryover for future projects. |
| 7 | Under budget due to savings in bus driver substitute costs, fuel, and special events transportation due to COVID-19. |
| 8 | Under budget due to less students attending non-GSSD schools than estimated. |
| 9 | Under budget due to less activity at school level due to COVID-19 school closures. |
| 10 | Under budget due to savings in YRHS Cafeteria supplies as a result of COVID-19 closures. |
| 11 | Over budget due to loss on disposal of assets that was not budgeted. |

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|-----------------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|--------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Anderson, Jade | 6,698 | 538 | - | - | - | - | 7,235 |
| Balyski, Christopher | 6,329 | 796 | - | - | - | - | 7,125 |
| Dokuchie, Gilda | 5,485 | 631 | - | 849 | - | - | 6,965 |
| Gendur, Gord | 6,461 | | - | 966 | - | - | 7,426 |
| Johnson, Jaime (Vice Chair) | 10,976 | 1,252 | - | 1,633 | - | - | 13,862 |
| Leson, Shannon | 7,212 | 464 | - | 955 | - | - | 8,631 |
| Morrison, Jan | 7,555 | | - | 1,022 | - | - | 8,577 |
| Simpson, Robert (Chair) | 21,971 | 2,254 | - | 2,990 | - | - | 27,216 |
| Smandych, Lois | 9,203 | 521 | - | - | - | - | 9,724 |
| Stachura, Florence | 8,610 | 945 | - | 861 | - | - | 10,415 |
| Variyan, Steven | 6,329 | - | - | - | - | - | 6,329 |

Personal Services

| Name | Amount |
|--------------------|---------|
| Adams, Phil | 110,516 |
| Allard, Jeremy | 50,355 |
| Almasi, Darcy | 75,969 |
| Alspach, Daniel | 89,270 |
| Andursko, Michael | 87,686 |
| Angeloni, Brian | 91,639 |
| Antonichuk, Laurie | 87,686 |
| Badowich, Edralin | 75,604 |
| Baillie, Curtis | 92,377 |
| Baillie, Koren | 54,570 |
| Ball, Melissa | 87,773 |
| Ball, Trevor | 88,506 |
| Baron, Candice | 89,733 |
| Barsby, Kaylyn | 60,887 |
| Bayer, Kipp | 107,901 |
| Beatty, Shaune | 120,075 |

| Name | Amount |
|---------------------|---------|
| Becker, Kelly | 65,613 |
| Bellamy, Eric | 91,153 |
| Beres, Breanne | 92,576 |
| Betge, Lori | 93,523 |
| Betker, Kirk | 51,260 |
| Betts, Cassandra | 77,621 |
| Bewcyk, Amber | 76,526 |
| Bishop, Amy | 87,261 |
| Bishop, Claire | 95,243 |
| Bjornerud, R. | 86,950 |
| Blair, Joel | 91,422 |
| Blatter, Alexandria | 71,453 |
| Blender, Laura | 58,898 |
| Blight, Maureen | 104,578 |
| Boake, Donna | 87,534 |
| Bomboir, Timothy | 111,217 |

| Name | Amount |
|---------------------------|---------|
| Boyda, Jason | 89,653 |
| Boyle, Daniel | 85,702 |
| Brade, Bethany | 60,921 |
| Breitkreuz, Tanya | 87,544 |
| Brenner, Susan | 91,153 |
| Bruce, Erica | 75,179 |
| Budz, Dian | 87,624 |
| Budz, Noel | 108,877 |
| Buhler, Robert | 87,800 |
| Bulitz, Deborah | 83,005 |
| Burym, Dallas | 71,926 |
| Campbell, Sara | 92,583 |
| Carbno, Brenda | 80,416 |
| Carey, Tara | 81,815 |
| Castle, Emma | 66,569 |
| Castle, Penny | 107,203 |
| Caza, Valerie | 63,907 |
| Chapman, Loran | 90,085 |
| Chapman, Michael | 84,754 |
| Chewka, Alicia | 86,722 |
| Christie-Petrovich, Sarah | 80,325 |
| Chutskoff, Kimberly | 86,919 |
| Clarke, Nicole | 70,806 |
| Cobb, Regan | 71,188 |
| Coleman, Donald | 87,481 |
| Coomber-Bendtsen, Daniel | 87,163 |
| Corson, Lee | 86,985 |
| Council, Trevor | 65,313 |
| Courville, Heather | 87,500 |
| Craig, Jill | 98,255 |
| Cross, Daniel | 88,439 |
| Crow, Emily | 70,198 |
| Cyhla, Holly | 91,598 |
| Cymbalisty, Sharon | 68,910 |
| Daniel, Kent | 88,333 |
| Danylko, Tammy | 87,865 |
| Danyluk, Christine | 103,913 |
| Davis, Kim | 61,893 |
| Davis, Laura | 74,384 |
| Davis, Shawna | 70,866 |

| Name | Amount |
|----------------------|---------|
| DeLong, Steven | 77,299 |
| Derkatch, Jhonnette | 54,454 |
| Deshaies, Kara | 83,002 |
| Dewarle, Carla | 87,272 |
| Diduck, Sandra | 87,790 |
| Dodge, William | 88,315 |
| Donovan, Patti-Jo | 86,879 |
| Drader, Blair | 97,403 |
| Drader, Susan | 99,783 |
| Duczek, Keigan | 59,462 |
| Dyck, Lisa | 87,904 |
| Ebert, Jeannette | 87,655 |
| Effa, Robyn | 87,630 |
| Eftoda, Tiffany | 55,516 |
| Eiteneier, Kim | 101,130 |
| Elmy, Keri | 87,481 |
| Elphinstone, Madison | 59,016 |
| Enge, Dianna | 88,401 |
| Erhardt, Gordon | 121,268 |
| Erhardt, Jo-Ann | 87,853 |
| Erhardt, Laurel | 91,163 |
| Erickson, Calla | 92,188 |
| Erickson, Erin | 91,735 |
| Exner, Rhonda | 87,184 |
| Farquharson, Crystal | 88,781 |
| Farquharson, Michael | 91,970 |
| Fast, Lisa | 86,926 |
| Fedorak, Zachary | 61,712 |
| Fedorchuk, Tracey | 87,227 |
| Ferguson, Derek | 68,634 |
| Fleury, Randy | 64,363 |
| Fleury, Tammy | 87,456 |
| Flick, Tenille | 93,084 |
| Folk, Craig | 87,078 |
| Forsythe, Mark | 165,231 |
| Forsythe, Tracy | 121,411 |
| Franklin, Cary | 92,281 |
| Gale, Candice | 86,755 |
| Gareau, Julie | 88,299 |
| Gareau, Ryan | 108,991 |

| Name | Amount |
|-------------------------|---------|
| Geerdts, Paul | 85,635 |
| Geistlinger, Jennifer | 69,559 |
| Gendreau, Valerie | 66,059 |
| Gervais, Keith | 152,001 |
| Gillis, Ronald | 106,412 |
| Gitta-Morgan, Angela | 57,706 |
| Gordon, Jason | 111,346 |
| Goulden, Michelle | 74,356 |
| Grass, Erin | 97,082 |
| Graff, Robert | 72,328 |
| Greensides, Sarah | 96,323 |
| Grill-Tulloch, Kathleen | 87,293 |
| Grocholski, Geoff | 80,752 |
| Grocholski, Nicole | 88,186 |
| Grona, Melissa | 104,882 |
| Guillet, Michelle | 91,058 |
| Gulka, Kimberly | 78,212 |
| Haas, Ashley | 88,743 |
| Haczkewicz, Michele | 105,442 |
| Haczkewicz, Mike | 127,636 |
| Hamilton, Donna | 92,537 |
| Hanson, Kendra | 86,786 |
| Hanson, Leslea | 102,331 |
| Harman, Jody | 54,102 |
| Harrick, Christy | 97,031 |
| Haugen, Tara | 96,161 |
| Hawley, Christine | 60,694 |
| Hearn, Lauren | 87,314 |
| Hegedus, Megan | 86,635 |
| Hein, Bradley | 52,822 |
| Heise, Rick | 98,335 |
| Helfrich, Kendra | 97,431 |
| Helmeczi, Dawn | 87,665 |
| Hermiston, Lisa | 92,844 |
| Hicks, Chad | 68,775 |
| Hicks, Jillian | 87,531 |
| Hnidey, Karlie | 54,210 |
| Hoffman, Andrew | 89,051 |
| Hoffmann, Rebecca | 52,142 |
| Holm, Sharon | 86,755 |

| Name | Amount |
|--------------------------|---------|
| Holodniuk, Robyn | 68,334 |
| Holovach, Kristie | 87,875 |
| Holt, Chelsea | 68,345 |
| Homeniuk, Simone | 91,388 |
| Hovind, Karen | 71,971 |
| Hozjan, Donna | 87,783 |
| Hruska, Bailey | 68,512 |
| Hrynchyshyn, Nathan | 72,145 |
| Huang, Lorraine | 91,893 |
| Huckell, Tracy | 104,598 |
| Hull, Allyson | 66,799 |
| Hurley, Shannon | 56,824 |
| Ingham, Jennifer | 94,739 |
| Jacobs, Mark | 69,119 |
| James, Darryl | 113,997 |
| Jaravis, Leann | 87,748 |
| Johanson, Melissa | 106,209 |
| Johnson, Barbara | 71,339 |
| Johnson, Cory | 73,847 |
| Jordan, Ryan | 92,157 |
| Kachur, Jessica | 71,766 |
| Kaminski, Lynette | 88,376 |
| Kaminski, Sheldon | 92,876 |
| Kapitoler, Robin | 86,895 |
| Karachalios, Argyro | 58,677 |
| Kashmere, Paige | 55,637 |
| Katchin, Lisa | 91,319 |
| Kawa, Alison | 65,283 |
| Kemp, Shayna | 57,889 |
| Kempton, Timothy | 91,542 |
| Kentel, Laurel | 89,177 |
| Kindiak, Renee | 91,867 |
| Kindratsky, Janel | 91,815 |
| King, Douglas | 112,281 |
| Kirk, Celene | 72,874 |
| Kirk, Myron | 101,694 |
| Kirschman, Chelsey | 89,350 |
| Kirschman, Correen | 69,518 |
| Kirschman-Lutz, Carmella | 67,902 |
| Kitchen, Chantel | 98,022 |

| Name | Amount |
|---------------------|---------|
| Kitchen, Kevin | 97,403 |
| Kitchen, Leona | 88,763 |
| Kitsch, Darren | 86,755 |
| Kittelson, Murray | 92,800 |
| Kittler, Carmal | 56,008 |
| Knight, Anita | 87,295 |
| Knight, Colin | 88,279 |
| Koberinski, Chad | 87,233 |
| Kornaga, Amanda | 113,701 |
| Korol, Teresa | 163,840 |
| Koskie, Katherine | 75,349 |
| Kostelnyk, Dana | 92,038 |
| Kostiuk, Shawn | 109,934 |
| Koval, Laurie | 87,208 |
| Krasowski, Darcie | 91,013 |
| Krawetz, Bryce | 114,041 |
| Kreklewich, Doug | 87,005 |
| Kreklewich, Melanie | 86,835 |
| Kresak, David | 71,188 |
| Krienke, Luke | 92,219 |
| Kruger, Donna | 180,483 |
| Kulcsar, Sharalee | 73,786 |
| Kuschak, Alyssa | 70,427 |
| Kyle, Alan | 81,481 |
| Lamb, Dalane | 50,103 |
| Lambert, Kelly | 96,303 |
| Lambert, Ryan | 96,186 |
| Langley, David | 68,902 |
| Lario, Tonilee | 92,241 |
| Laviolette, Amanda | 86,215 |
| Lechner, Brandy | 87,394 |
| Lechner, Chad | 101,813 |
| Leidl, Alisa | 160,507 |
| Lenouail, Kent | 59,128 |
| Lesann, Jeannine | 80,710 |
| Lesser, Sherry | 89,459 |
| Lewis, Carla | 89,021 |
| Lindsay, Keri | 85,256 |
| Linsley, Kerry | 91,008 |
| Lippai, Wanita | 98,730 |

| Name | Amount |
|---------------------|---------|
| Longman, Alicia | 73,758 |
| Lorenzo, Tyler | 73,748 |
| Lovas, Denise | 88,447 |
| Lowes, Llewellyn | 92,661 |
| Lutz, Ron | 91,850 |
| Malaviya, Kishan | 72,873 |
| Malkoske, Amie | 60,352 |
| Marchand, Glenn | 87,500 |
| Martinuk, Jana | 63,811 |
| Matte, Rebecca | 73,248 |
| Matthews, Richelle | 73,306 |
| McBride, Johnna | 109,376 |
| McDowell, Benson | 90,418 |
| McDowell, Chad | 54,309 |
| McGonigal, Alexis | 84,470 |
| Merriam, Kimberly | 91,350 |
| Michalchuk, Karen | 86,755 |
| Miles, Lesley | 96,223 |
| Miller, Duane | 91,350 |
| Mitschke, Christine | 87,842 |
| Molaro, Jocelyn | 58,011 |
| Molnar, Kara | 64,078 |
| Molnar, Marlee | 52,790 |
| Moore, Amber | 90,977 |
| Morin, Heath | 91,501 |
| Morley, Melissa | 66,617 |
| Morley, Michelle | 103,828 |
| Morris, Heather | 86,225 |
| Mortenson, Genna | 79,775 |
| Morton, Meghan | 75,899 |
| Muir, Susan | 90,977 |
| Mulhern, Derek | 69,178 |
| Mund, Heather | 95,695 |
| Murphy, Leah | 72,655 |
| Muzyka, Dennis | 54,440 |
| Nagy, Carol | 86,910 |
| Nagy, Kristen | 57,427 |
| Nashiem, Darla | 107,448 |
| Needham, Brandon | 122,188 |
| Neibrandt, Evan | 72,112 |

| Name | Amount |
|--------------------------|---------|
| Nelson, Dalice | 87,857 |
| Nesseth, Dennis | 110,513 |
| Neustaeter, Kristine | 81,621 |
| Newman, Kelsey | 88,117 |
| Nichol, Juliana | 76,141 |
| Nielsen, Dustin | 91,203 |
| Nixon, Krysten | 65,309 |
| Olafson, Penny | 87,717 |
| Olson, Carla | 88,361 |
| Olson, Tracey | 88,029 |
| Olson, Trevor | 109,073 |
| Onslow, Sarah | 59,056 |
| Ostafie, Lindsey | 89,198 |
| Ostapowich, Perry | 93,026 |
| Oudie, Germaine | 91,303 |
| Pandit, Priya | 91,727 |
| Parisloff, Julie | 101,645 |
| Parmar, Vijay | 119,353 |
| Parsons, Terri | 92,824 |
| Parsons, Tricia | 87,399 |
| Paterson, Heidi | 96,707 |
| Patzwald, Alana | 86,848 |
| Pawliw, Eugene | 90,977 |
| Payne, Jason | 91,240 |
| Pearce, Andrew | 81,622 |
| Pelletier, Barbara | 66,967 |
| Perepeluk-Nieckar, Kelly | 91,112 |
| Peters, Lindsay | 92,281 |
| Peterson, Kristen | 87,314 |
| Pfeifer, Dion | 89,244 |
| Pfeifer, Jade | 55,068 |
| Phillippi, Donna | 92,154 |
| Piercey, Nicole | 93,257 |
| Pitsula, Laurel | 56,008 |
| Placatka, David | 86,858 |
| Plosz, Shean | 52,855 |
| Poncelet, Lee | 92,920 |
| Prestie, Arlene | 89,147 |
| Prince, Fallon | 92,743 |
| Prychak, Jennifer | 88,012 |

| Name | Amount |
|---------------------------|---------|
| Raine, Charlotte | 104,624 |
| Redmond, Shawn | 91,015 |
| Reeve, Rhett | 73,796 |
| Reilkoff, Laura | 74,409 |
| Reilkoff-Leis, Miranda | 84,828 |
| Reminek, Megan | 85,299 |
| Rennie, Chad | 72,664 |
| Rice, Allison | 88,090 |
| Rink, Josey | 69,269 |
| Roach, Sharon | 96,822 |
| Robertson, Quintin | 210,911 |
| Robertson, Susan | 74,671 |
| Rocan, Priscilla | 60,127 |
| Rock, Allyson | 78,612 |
| Romanchuk, Tara | 92,792 |
| Rondeau, Andrew | 97,155 |
| Rosowsky, Shawna | 88,453 |
| Rostotski, Evan | 85,527 |
| Rubletz, Stacy | 93,740 |
| Ruf, Sarah | 78,214 |
| Ruf, Valerie | 111,126 |
| Rusnak, Jenna-Lee | 72,751 |
| Rutten, Darlene | 62,995 |
| Sandercock, Tanis | 79,669 |
| Sapara, Devin | 73,826 |
| Sapieha, Noelle | 54,421 |
| Sausser, Tamara | 89,412 |
| Scharnatta-Kerr, Charlene | 92,595 |
| Scheffler, Gary | 102,770 |
| Schendel, Mark | 88,430 |
| Scherloski, Doranda | 87,107 |
| Schick, Megan | 56,047 |
| Schlamp, Tom | 89,726 |
| Schlechter, Carrie | 87,086 |
| Schwartz, Joanne | 88,208 |
| Seeley, Twila | 69,354 |
| Seerey, Kent | 87,550 |
| Seghers, Nathan | 74,527 |
| Senyk, Shaelynn | 84,706 |
| Serdachny, Derek | 85,772 |

| Name | Amount |
|--------------------------|---------|
| Serdachny, Lisa | 87,169 |
| Severson, Doug | 93,576 |
| Shabatoski, Wendy | 97,162 |
| Sharpe, Roby | 86,755 |
| Shields, Kelsey | 113,282 |
| Shivak-Langford, Madison | 86,941 |
| Sidoryk, Dale | 91,255 |
| Simmons, Brittany | 88,661 |
| Simon, Kendra | 102,616 |
| Simonsen, Randeon | 87,128 |
| Sipple, Aimee | 91,006 |
| Sleeva, Jennifer | 89,738 |
| Sliva, David | 87,758 |
| Smidt, Julianne | 84,735 |
| Smith, Cindy | 113,969 |
| Smith, Jessica | 96,527 |
| Somogyi, Rae-Lynn | 80,058 |
| Spelay, Curtis | 92,661 |
| Spencer, Jackelyn | 103,098 |
| Spilchuk, Raquel | 95,848 |
| Stanek-Sebastian, Lana | 92,281 |
| Stankusz, Aleksandra | 84,550 |
| Steciuk, Kerrie | 64,125 |
| Steciuk, Rodney | 109,885 |
| Steffenson, Candice | 86,755 |
| Steiner, Lana | 97,187 |
| Stewart, Jodi | 91,693 |
| Strimbold, Erika | 58,178 |
| Stuart, Lindsay | 50,811 |
| Stupak, Cory | 64,659 |
| Sveinbjornson, Laura | 71,790 |
| Svenson, John | 92,960 |
| Sweezey, Terren | 64,363 |
| Swidzinski, Crystal | 87,863 |
| Swidzinski, Thad | 108,673 |
| Szabo, Jana | 87,208 |
| Sznerch, Cindy-Jane | 92,488 |
| Taypotat, Tammy | 91,101 |
| Teh, Seok | 96,541 |
| Teneycke, Alison | 51,867 |

| Name | Amount |
|------------------------|---------|
| Tether, Kristine | 60,216 |
| Thomas, Karie | 115,243 |
| Thomas, Lucas | 57,626 |
| Tkachuk, Don | 92,131 |
| Tomolak, Tennille | 73,522 |
| Trost, Jason | 143,252 |
| Trost, Kerrilyn | 93,474 |
| Tulloch, Glenda | 90,051 |
| Turchinetz, Dean | 87,473 |
| Tytlandsvik, Lisa | 92,232 |
| Uhryn, Jason | 55,720 |
| Unchulenko, Aimee | 88,183 |
| Ungrin, Corene | 90,855 |
| Ungrin, Darren | 96,161 |
| Unterschute, Kimberley | 92,121 |
| Vaughan, Scott | 80,212 |
| ven der Buhs, Jordan | 65,672 |
| Vosper, Kimberly | 87,109 |
| Waldbauer, Trisha | 61,474 |
| Walker, Brooke | 70,310 |
| Walker, Dion | 91,042 |
| Walker, Jarret | 88,556 |
| Walker, Kelly | 88,431 |
| Wallis, Scott | 88,245 |
| Wandy, Darren | 105,235 |
| Wawryk, Amber | 91,432 |
| Wawryk, Ryley | 88,183 |
| Weir, Brendon | 65,823 |
| Welke, Laurel | 104,649 |
| Wendell, Neil | 92,325 |
| Werle, Pamela | 87,277 |
| Westberg, Shelly | 89,323 |
| Wihak, Donald | 96,968 |
| Wilgosh, Karen | 87,050 |
| Wilk, Logan | 67,009 |
| Wilk, Michael | 73,391 |
| Willems, Glen | 91,350 |
| Williams, Chelsey | 78,367 |
| Williams, Kendal | 78,622 |
| Wilson, Julie | 85,334 |

| Name | Amount |
|-------------------|---------|
| Wilson, Stuart | 93,240 |
| Wirl, Shauna | 74,096 |
| Wotherspoon, Lisa | 160,507 |
| Yeadon, Lisa | 88,527 |
| Yemen, T. | 91,919 |
| Yeske, Eryn | 59,953 |
| Zack, Terry | 91,163 |

| Name | Amount |
|-------------------|--------|
| Zalischuk, Elaine | 88,400 |
| Zawislak, Nancy | 85,602 |
| Zayshley, Darla | 87,573 |
| Zelionka, Chelsea | 79,772 |
| Zerr, Patti | 83,029 |
| Zubko, Shayna | 82,389 |

Transfers

| Name | Amount |
|-----------------------------|---------|
| Parkland College (Melville) | 542,036 |
| Swan Valley School Division | 101,600 |

| Name | Amount |
|---------------------------|---------|
| Yorkton Tribal Admin Inc. | 150,000 |

Supplier Payments

| Name | Amount |
|-------------------------------|---------|
| A.Myrowich Building Materials | 97,355 |
| Allmar Inc | 65,617 |
| Apple Canada Inc | 112,984 |
| Bank of Montreal | 493,088 |
| Brendonn Holdings Ltd | 326,393 |
| Carpet one Floor & Home | 97,822 |
| City of Yorkton | 53,538 |
| Federated Co-operatives Ltd | 330,605 |
| Garth's Painting Ltd | 75,157 |
| HBI Office Plus Inc | 106,982 |
| IBM Canada | 905,844 |
| Kooler Refrigeration | 102,843 |
| Mannix Supply | 595,920 |
| MCS Community Development | 143,056 |
| Melville Chevrolet Buick | 84,275 |
| Miller Thomson LLP | 294,940 |
| Nixon Electrical Service Ltd | 268,459 |
| Optimum Roofing Ltd | 137,275 |
| Powerschool Canada ULC | 257,207 |
| Pride Landscaping | 60,018 |
| Quality Tire Service Ltd | 52,557 |
| SaskEnergy | 542,665 |

| Name | Amount |
|---|-----------|
| Saskatchewan Power Corporation | 1,014,888 |
| Saskatchewan Professional Teachers Regulatory Board | 50,589 |
| SaskTel | 409,930 |
| Seal-It Up Roofing Ltd | 194,993 |
| SGI-Motor Vehicle Division | 107,441 |
| Shanahan's Ltd Partnership | 55,840 |
| Sylogist Ltd | 164,694 |
| Sysco Food Services | 54,345 |
| Together We Can | 60,900 |
| Toshiba Business Solutions | 104,750 |
| Tymark Construction Ltd | 265,121 |
| Veritiv Canada Inc | 183,751 |
| Vetted HVAC Services | 52,121 |
| Warners Truck Industries Ltd | 778,213 |
| Western Financial Group | 225,601 |
| Wild Rose Flooring | 51,293 |
| Yorkton Plumbing & Heating | 166,612 |
| 1080 Architecture Planning & Interiors | 161,270 |

Other Expenditures

| Name | Amount |
|-----------------------------|------------|
| CUPE 4784 | 134,477 |
| Good Spirit Teachers | 69,887 |
| Marsh Canada Limited | 327,739 |
| Municipal Employees Pension | 2,586,344 |
| Receiver General For Canada | 13,368,535 |

| Name | Amount |
|--|-----------|
| Saskatchewan School Boards' Association | 1,020,453 |
| Saskatchewan Teachers' Federation | 4,201,489 |
| Saskatchewan Teachers' Superannuation | 71,927 |
| Saskatchewan Workers' Compensation Board | 254,542 |

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, 2020

Keith Gervais, CPA, CMA

Chief Financial Officer

Miller Moar Grodecki Kreklewich & Chorney

Auditor

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

CONTENTS

| | |
|---------|---|
| 1 | Management Responsibility for Financial Statements |
| 2 - 3 | Auditors' Report |
| 4 | Statement of Financial Position |
| 5 | Statement of Operations and Accumulated Surplus from Operations |
| 6 | Statement of Changes in Net Financial Assets |
| 7 | Statement of Cash Flows |
| A1 – A2 | Schedule A: Supplementary Details of Revenue |
| B1 – B3 | Schedule B: Supplementary Details of Expenses |
| C1 | Schedule C: Supplementary Details of Tangible Capital Assets |
| D1 | Schedule D: Non-Cash Items Included in Surplus/Deficit |
| D1 | Schedule E: Net Change in Non-Cash Operating Activities |
| N1- N17 | Notes to Financial Statements |

Management's Responsibility for the Financial Statements

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

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

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

The external auditors, 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:

Robert A. ...

Board Chair

CEO/Director of Education

Chief Financial Officer

November 19, 2020

Miller Moar Grodecki Krekewich & Chorney
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Chairman and Board of Trustees of the
Good Sipirt School Division No. 204
Yorkton, Saskatchewan

Opinion

We have audited the financial statements of Good Sipirt School Division No. 204 (the School Division) which comprise the statement of financial position as at August 31, 2020, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Good Sipirt School Division No. 204 as at August 31, 2020, and the results of its operations and accumulated surplus from operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.


Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Continued on the next page...

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 19, 2020


Good Spirit School Division No. 204
Statement of Financial Position
as at August 31, 2020


| | 2020 | 2019 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 18,219,507 | 14,017,015 |
| Accounts Receivable (Note 7) | 2,288,025 | 1,204,612 |
| Portfolio Investments (Note 3) | 57,174 | 57,008 |
| Total Financial Assets | 20,564,706 | 15,278,635 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 3,565,247 | 3,037,664 |
| Long-Term Debt (Note 9) | 1,247,519 | 1,097,408 |
| Liability for Employee Future Benefits (Note 5) | 933,500 | 852,600 |
| Deferred Revenue (Note 10) | 781,340 | 568,022 |
| Total Liabilities | 6,527,606 | 5,555,694 |
| Net Financial Assets | 14,037,100 | 9,722,941 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 62,874,621 | 64,304,247 |
| Prepaid Expenses | 1,075,044 | 1,474,119 |
| Total Non-Financial Assets | 63,949,665 | 65,778,366 |
| Accumulated Surplus (Note 13) | 77,986,765 | 75,501,307 |

Contractual Rights (Note 16)
 Contingent Liabilities (Note 17)
 Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:





Chairperson

Chief Financial Officer

Good Spirit School Division No. 204
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| REVENUES | (Note 14) | | |
| Property Taxes and Other Related | - | - | 2,810 |
| Grants | 69,951,251 | 71,553,326 | 70,388,955 |
| Tuition and Related Fees | 1,958,103 | 2,325,647 | 2,441,803 |
| School Generated Funds | 2,500,000 | 1,971,564 | 2,834,520 |
| Complementary Services (Note 11) | 889,681 | 891,268 | 849,127 |
| External Services (Note 12) | 436,896 | 392,715 | 463,788 |
| Other | 483,000 | 623,177 | 1,276,192 |
| Total Revenues (Schedule A) | 76,218,931 | 77,757,697 | 78,257,195 |
| EXPENSES | | | |
| Governance | 348,694 | 254,928 | 298,339 |
| Administration | 2,918,207 | 2,835,774 | 2,582,126 |
| Instruction | 54,194,485 | 52,257,183 | 53,232,829 |
| Plant | 10,006,193 | 9,243,453 | 9,426,652 |
| Transportation | 7,498,658 | 6,387,727 | 6,897,393 |
| Tuition and Related Fees | 792,995 | 692,862 | 750,900 |
| School Generated Funds | 2,500,000 | 2,030,329 | 2,736,356 |
| Complementary Services (Note 11) | 850,564 | 889,080 | 839,672 |
| External Services (Note 12) | 444,833 | 403,403 | 467,969 |
| Other | 86,820 | 277,500 | 1,069,362 |
| Total Expenses (Schedule B) | 79,641,449 | 75,272,239 | 78,301,598 |
| Operating Surplus (Deficit) for the Year | (3,422,518) | 2,485,458 | (44,403) |
| Accumulated Surplus from Operations, Beginning of Year | 75,501,307 | 75,501,307 | 75,545,710 |
| Accumulated Surplus from Operations, End of Year | 72,078,789 | 77,986,765 | 75,501,307 |

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, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| | (Note 14) | | |
| Net Financial Assets, Beginning of Year | 9,722,941 | 9,722,941 | 10,489,247 |
| Changes During the Year | | | |
| Operating Surplus (Deficit) for the Year | (3,422,518) | 2,485,458 | (44,403) |
| Acquisition of Tangible Capital Assets (Schedule C) | (1,801,000) | (3,379,443) | (6,103,388) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | - | 19,198 | 655,826 |
| Net Loss on Disposal of Capital Assets (Schedule C) | - | 202,681 | 1,000,371 |
| Amortization of Tangible Capital Assets (Schedule C) | 4,667,536 | 4,587,190 | 4,294,297 |
| Net Change in Other Non-Financial Assets | - | 399,075 | (569,009) |
| Change in Net Financial Assets | (555,982) | 4,314,159 | (766,306) |
| Net Financial Assets, End of Year | 9,166,959 | 14,037,100 | 9,722,941 |

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, 2020

| | 2020 | 2019 |
|---|--------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating Surplus (Deficit) for the Year | 2,485,458 | (44,403) |
| Add Non-Cash Items Included in Surplus/Deficit (Schedule D) | 4,789,871 | 5,294,668 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 137,463 | (1,294,390) |
| Cash Provided by Operating Activities | 7,412,792 | 3,955,875 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (3,379,443) | (6,103,388) |
| Proceeds on Disposal of Tangible Capital Assets | 19,198 | 655,826 |
| Cash (Used) by Capital Activities | (3,360,245) | (5,447,562) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (166) | (317) |
| Cash (Used) by Investing Activities | (166) | (317) |
| FINANCING ACTIVITIES | | |
| Proceeds from Issuance of Long-Term Debt | 1,243,963 | 83,685 |
| Repayment of Long-Term Debt | (1,093,852) | (1,525,412) |
| Cash Provided (Used) by Financing Activities | 150,111 | (1,441,727) |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 4,202,492 | (2,933,731) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 14,017,015 | 16,950,746 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 18,219,507 | 14,017,015 |

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, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Other Tax Revenues | | | |
| Treaty Land Entitlement - Rural | - | - | 2,810 |
| Total Other Tax Revenues | <u>-</u> | <u>-</u> | <u>2,810</u> |
| Total Property Taxes and Other Related Revenue | - | - | 2,810 |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 67,487,700 | 67,544,628 | 67,927,295 |
| Other Ministry Grants | 2,130,551 | 2,133,476 | 2,166,561 |
| Total Ministry Grants | <u>69,618,251</u> | <u>69,678,104</u> | <u>70,093,856</u> |
| Other Provincial Grants | 333,000 | 275,222 | 275,099 |
| Grants from Others | - | - | 20,000 |
| Total Operating Grants | <u>69,951,251</u> | <u>69,953,326</u> | <u>70,388,955</u> |
| Capital Grants | | | |
| Ministry of Education Capital Grants | - | 1,600,000 | - |
| Total Capital Grants | <u>-</u> | <u>1,600,000</u> | <u>-</u> |
| Total Grants | 69,951,251 | 71,553,326 | 70,388,955 |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Tuition Fees | | | |
| Federal Government and First Nations | 1,946,103 | 2,260,280 | 2,406,048 |
| Individuals and Other | 12,000 | 64,867 | 34,530 |
| Total Tuition Fees | <u>1,958,103</u> | <u>2,325,147</u> | <u>2,440,578</u> |
| Transportation Fees | - | 500 | 1,225 |
| Total Operating Tuition and Related Fees | <u>1,958,103</u> | <u>2,325,647</u> | <u>2,441,803</u> |
| Total Tuition and Related Fees Revenue | 1,958,103 | 2,325,647 | 2,441,803 |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 50,000 | 79,457 | 78,071 |
| Total Curricular Fees | <u>50,000</u> | <u>79,457</u> | <u>78,071</u> |
| Non-Curricular Fees | | | |
| Commercial Sales - Non-GST | 250,000 | 203,525 | 282,099 |
| Fundraising | 420,000 | 312,299 | 442,544 |
| Grants and Partnerships | 30,000 | 25,948 | 34,220 |
| Other | 1,750,000 | 1,350,335 | 1,997,586 |
| Total Non-Curricular Fees | <u>2,450,000</u> | <u>1,892,107</u> | <u>2,756,449</u> |
| Total School Generated Funds Revenue | 2,500,000 | 1,971,564 | 2,834,520 |

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 721,681 | 721,681 | 714,646 |
| Other Ministry Grants | 25,000 | 25,000 | - |
| Federal Grants | 115,000 | 120,208 | 110,345 |
| Total Operating Grants | 861,681 | 866,889 | 824,991 |
| Fees and Other Revenue | | | |
| Other Revenue | 28,000 | 24,379 | 24,136 |
| Total Fees and Other Revenue | 28,000 | 24,379 | 24,136 |
| Total Complementary Services Revenue | 889,681 | 891,268 | 849,127 |
| External Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Other Ministry Grants | 150,000 | 264,468 | 150,000 |
| Other Provincial Grants | 76,896 | 1,218 | 102,492 |
| Total Operating Grants | 226,896 | 265,686 | 252,492 |
| Fees and Other Revenue | | | |
| Other Revenue | 210,000 | 127,029 | 211,296 |
| Total Fees and Other Revenue | 210,000 | 127,029 | 211,296 |
| Total External Services Revenue | 436,896 | 392,715 | 463,788 |
| Other Revenue | | | |
| Miscellaneous Revenue | 78,000 | 271,026 | 831,086 |
| Sales & Rentals | 225,000 | 167,703 | 216,878 |
| Investments | 180,000 | 176,253 | 228,228 |
| Gain on Disposal of Capital Assets | - | 8,195 | - |
| Total Other Revenue | 483,000 | 623,177 | 1,276,192 |
| TOTAL REVENUE FOR THE YEAR | 76,218,931 | 77,757,697 | 78,257,195 |

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 138,792 | 104,229 | 115,625 |
| Professional Development - Board Members | 8,800 | 9,276 | 20,025 |
| Grants to School Community Councils | 47,568 | - | - |
| Elections | - | 1,327 | - |
| Other Governance Expenses | 153,534 | 140,096 | 162,689 |
| Total Governance Expense | 348,694 | 254,928 | 298,339 |
| Administration Expense | | | |
| Salaries | 1,994,063 | 1,987,606 | 1,865,683 |
| Benefits | 235,988 | 238,548 | 232,286 |
| Supplies & Services | 348,325 | 354,669 | 275,753 |
| Non-Capital Furniture & Equipment | 6,000 | 2,112 | 4,533 |
| Building Operating Expenses | 51,400 | 29,182 | 35,927 |
| Communications | 42,200 | 33,885 | 32,446 |
| Travel | 50,760 | 29,151 | 33,579 |
| Professional Development | 52,400 | 21,809 | 34,420 |
| Amortization of Tangible Capital Assets | 137,071 | 138,812 | 67,499 |
| Total Administration Expense | 2,918,207 | 2,835,774 | 2,582,126 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 36,415,209 | 35,056,163 | 35,657,241 |
| Instructional (Teacher Contract) Benefits | 1,726,592 | 1,729,220 | 1,625,596 |
| Program Support (Non-Teacher Contract) Salaries | 7,920,790 | 8,023,233 | 7,875,022 |
| Program Support (Non-Teacher Contract) Benefits | 1,473,035 | 1,577,490 | 1,455,960 |
| Instructional Aids | 1,210,712 | 971,398 | 1,262,226 |
| Supplies & Services | 1,041,457 | 887,278 | 1,016,402 |
| Non-Capital Furniture & Equipment | 417,372 | 327,833 | 488,748 |
| Communications | 212,764 | 187,693 | 175,761 |
| Travel | 203,800 | 122,556 | 184,090 |
| Professional Development | 375,284 | 217,025 | 359,623 |
| Student Related Expense | 167,550 | 53,746 | 166,440 |
| Amortization of Tangible Capital Assets | 3,029,920 | 3,103,548 | 2,965,720 |
| Total Instruction Expense | 54,194,485 | 52,257,183 | 53,232,829 |

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 2,943,784 | 2,874,199 | 2,885,168 |
| Benefits | 573,695 | 551,571 | 519,300 |
| Supplies & Services | 38,450 | 19,125 | 30,643 |
| Non-Capital Furniture & Equipment | 16,500 | 26,346 | 23,654 |
| Building Operating Expenses | 6,132,051 | 5,468,567 | 5,672,916 |
| Communications | 12,050 | 6,623 | 10,163 |
| Travel | 72,500 | 58,664 | 64,308 |
| Professional Development | 16,000 | 5,442 | 15,987 |
| Amortization of Tangible Capital Assets | 201,163 | 232,916 | 204,513 |
| Total Plant Operation & Maintenance Expense | 10,006,193 | 9,243,453 | 9,426,652 |
| Student Transportation Expense | | | |
| Salaries | 3,252,419 | 3,115,066 | 3,109,307 |
| Benefits | 609,810 | 554,088 | 533,904 |
| Supplies & Services | 1,343,120 | 890,286 | 1,290,730 |
| Non-Capital Furniture & Equipment | 561,200 | 446,475 | 510,595 |
| Building Operating Expenses | 57,500 | 51,987 | 77,958 |
| Communications | 10,440 | 6,050 | 11,471 |
| Travel | 28,000 | 26,619 | 23,975 |
| Professional Development | 40,000 | 17,797 | 10,862 |
| Contracted Transportation | 318,497 | 197,164 | 292,654 |
| Amortization of Tangible Capital Assets | 1,277,672 | 1,082,195 | 1,035,937 |
| Total Student Transportation Expense | 7,498,658 | 6,387,727 | 6,897,393 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 785,795 | 686,112 | 744,100 |
| Transportation Fees | 7,200 | 6,750 | 6,800 |
| Total Tuition and Related Fees Expense | 792,995 | 692,862 | 750,900 |
| School Generated Funds Expense | | | |
| Cost of Sales | 250,000 | 211,076 | 241,078 |
| School Fund Expenses | 2,229,411 | 1,790,654 | 2,476,605 |
| Amortization of Tangible Capital Assets | 20,589 | 28,599 | 18,673 |
| Total School Generated Funds Expense | 2,500,000 | 2,030,329 | 2,736,356 |

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 500,219 | 506,640 | 465,235 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 268,224 | 308,283 | 289,973 |
| Instructional Aids | 38,500 | 60,600 | 68,176 |
| Supplies & Services | 1,000 | 2,125 | 1,058 |
| Non-Capital Furniture & Equipment | 500 | 570 | 567 |
| Building Operating Expenses | 3,500 | 3,211 | 3,378 |
| Communications | 1,500 | 2,246 | 1,537 |
| Travel | 7,000 | 3,647 | 7,641 |
| Professional Development (Non-Salary Costs) | - | 508 | 152 |
| Student Related Expenses | 27,000 | - | - |
| Contracted Transportation & Allowances | 2,000 | 130 | - |
| Amortization of Tangible Capital Assets | 1,121 | 1,120 | 1,955 |
| Total Complementary Services Expense | 850,564 | 889,080 | 839,672 |
| External Service Expense | | | |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 169,475 | 144,931 | 162,181 |
| Supplies & Services | 115,358 | 98,573 | 144,013 |
| Travel | 10,000 | 9,899 | 11,775 |
| Student Related Expenses | 150,000 | 150,000 | 150,000 |
| Total External Services Expense | 444,833 | 403,403 | 467,969 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 2,000 | 5,077 | 1,231 |
| Interest on Capital Loans | 52,665 | 29,640 | 26,011 |
| Interest on Other Long-Term Debt | 32,155 | 31,907 | 41,749 |
| Total Interest and Bank Charges | 86,820 | 66,624 | 68,991 |
| Loss on Disposal of Tangible Capital Assets | - | 210,876 | 1,000,371 |
| Total Other Expense | 86,820 | 277,500 | 1,069,362 |
| TOTAL EXPENSES FOR THE YEAR | 79,641,449 | 75,272,239 | 78,301,598 |

Good Spirit School Division No. 204

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

| | Land | | School | Other | Furniture and | Computer Hardware and | Computer | Assets | | | |
|---|----------------|----------------|--------------------|-------------------|------------------|--------------------------|---------------------------|----------------|-----------------------|--------------------|--------------------|
| | Land | Improvements | Buildings | Buses | Vehicles | Equipment | Audio Visual Equipment | Software | Under Construction | 2020 | 2019 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Tangible Capital Assets - at Cost | | | | | | | | | | | |
| Opening Balance as of September 1 | 998,589 | 565,185 | 89,224,833 | 12,193,925 | 722,504 | 6,849,787 | 5,043,654 | 190,805 | 457,941 | 116,247,223 | 117,114,571 |
| Additions/Purchases | - | - | 290,656 | 1,398,102 | 104,401 | 318,463 | 1,040,351 | 43,105 | 184,365 | 3,379,443 | 6,103,388 |
| Disposals | - | - | (118,557) | (967,994) | (64,142) | (728,483) | (4,738,733) | - | - | (6,617,909) | (6,970,736) |
| Transfers to (from) | - | 213,586 | - | - | - | - | - | 373,186 | (586,772) | - | - |
| Closing Balance as of August 31 | 998,589 | 778,771 | 89,396,932 | 12,624,033 | 762,763 | 6,439,767 | 1,345,272 | 607,096 | 55,534 | 113,008,757 | 116,247,223 |
| Tangible Capital Assets - Amortization | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 163,791 | 36,900,266 | 6,187,713 | 612,632 | 4,047,454 | 3,946,112 | 85,008 | - | 51,942,976 | 52,963,218 |
| Amortization of the Period | - | 38,939 | 1,560,783 | 980,660 | 72,294 | 643,976 | 1,169,119 | 121,419 | - | 4,587,190 | 4,294,297 |
| Disposals | - | - | (118,557) | (746,115) | (64,142) | (728,483) | (4,738,733) | - | - | (6,396,030) | (5,314,539) |
| Closing Balance as of August 31 | N/A | 202,730 | 38,342,492 | 6,422,258 | 620,784 | 3,962,947 | 376,498 | 206,427 | N/A | 50,134,136 | 51,942,976 |
| Net Book Value | | | | | | | | | | | |
| Opening Balance as of September 1 | 998,589 | 401,394 | 52,324,567 | 6,006,212 | 109,872 | 2,802,333 | 1,097,542 | 105,797 | 457,941 | 64,304,247 | 64,151,353 |
| Closing Balance as of August 31 | 998,589 | 576,041 | 51,054,440 | 6,201,775 | 141,979 | 2,476,820 | 968,774 | 400,669 | 55,534 | 62,874,621 | 64,304,247 |
| Change in Net Book Value | - | 174,647 | (1,270,127) | 195,563 | 32,107 | (325,513) | (128,768) | 294,872 | (402,407) | (1,429,626) | 152,894 |
| Disposals | | | | | | | | | | | |
| Historical Cost | - | - | 118,557 | 967,994 | 64,142 | 728,483 | 4,738,733 | - | - | 6,617,909 | 6,970,736 |
| Accumulated Amortization | - | - | 118,557 | 746,115 | 64,142 | 728,483 | 4,738,733 | - | - | 6,396,030 | 5,314,539 |
| Net Cost | - | - | - | 221,879 | - | - | - | - | - | 221,879 | 1,656,197 |
| Price of Sale | - | - | 5,000 | 11,003 | 3,195 | - | - | - | - | 19,198 | 655,826 |
| Gain (Loss) on Disposal | - | - | 5,000 | (210,876) | 3,195 | - | - | - | - | (202,681) | (1,000,371) |
| Net Book Value (NBV) of Assets | | | | | | | | | | | |
| Pledged as Security for Debt | - | - | - | 271,095 | - | - | 195,431 | - | - | 466,526 | 1,173,132 |

Closing costs of leased tangible capital assets of \$1,392,793 (2019 - \$1,248,831) representing, \$1,084,381 (2019 - \$1,084,381) in School Buses, \$308,412 (2019 - \$164,450) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$926,267 (2019 - \$781,325) has been recorded on these assets.

Good Spirit School Division No. 204
Schedule D: Non-Cash Items Included in Surplus/Deficit
for the year ended August 31, 2020

| | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| Non-Cash Items Included in Surplus/Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 4,587,190 | 4,294,297 |
| Net Loss on Disposal of Tangible Capital Assets (Schedule C) | 202,681 | 1,000,371 |
| Total Non-Cash Items Included in Surplus/Deficit | 4,789,871 | 5,294,668 |

Good Spirit School Division No. 204
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

| | 2020 | 2019 |
|--|----------------|--------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| (Increase) in Accounts Receivable | (1,083,413) | (270,380) |
| Increase in Accounts Payable and Accrued Liabilities | 527,583 | 74,368 |
| Increase in Liability for Employee Future Benefits | 80,900 | 40,400 |
| Increase (Decrease) in Deferred Revenue | 213,318 | (569,769) |
| Decrease (Increase) in Prepaid Expenses | 399,075 | (569,009) |
| Total Net Change in Non-Cash Operating Activities | 137,463 | (1,294,390) |

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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 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) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 15 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 933,500 (2019 - \$ 852,600) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$298,513 (2019 - \$298,513) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$ 50,134,136 (2019 - \$ 51,942,976) because the actual useful lives of the capital assets may differ

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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.

d) Financial Instruments

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

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

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

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

e) Financial Assets

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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 provincial grants receivable and other receivables. Provincial grants receivable represent capital 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 (d).

f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

| | |
|---|------------|
| Land improvements (pavement, fencing, lighting, etc.) | 20 years |
| Buildings | 50 years |
| 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.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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, computer parts and promotional items.

g) Liabilities

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

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied 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*.

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.

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i)** Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2020 | 2019 |
|--|------------------|------------------|
| Portfolio investments in the cost or amortized cost category: | Cost | Cost |
| Shares/Equity in Co-operatives/Credit Unions | \$ 57,174 | \$ 57,008 |
| Total portfolio investments | \$ 57,174 | \$ 57,008 |

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Debt Service | Amortization of TCA | 2020 Actual | 2019 Actual |
|--------------------------|----------------------|----------------------|------------------|---------------------|----------------------|----------------------|
| Governance | \$ 113,505 | \$ 141,423 | \$ - | \$ - | \$ 254,928 | \$ 298,339 |
| Administration | 2,226,154 | 470,808 | - | 138,812 | 2,835,774 | 2,582,126 |
| Instruction | 46,386,106 | 2,767,529 | - | 3,103,548 | 52,257,183 | 53,232,829 |
| Plant | 3,425,770 | 5,584,767 | - | 232,916 | 9,243,453 | 9,426,652 |
| Transportation | 3,669,154 | 1,636,378 | - | 1,082,195 | 6,387,727 | 6,897,393 |
| Tuition and Related Fees | - | 692,862 | - | - | 692,862 | 750,900 |
| School Generated Funds | - | 2,001,730 | - | 28,599 | 2,030,329 | 2,736,356 |
| Complementary Services | 814,923 | 73,037 | - | 1,120 | 889,080 | 839,672 |
| External Services | 144,931 | 258,472 | - | - | 403,403 | 467,969 |
| Other | - | 210,876 | 66,624 | - | 277,500 | 1,069,362 |
| TOTAL | \$ 56,780,543 | \$ 13,837,882 | \$ 66,624 | \$ 4,587,190 | \$ 75,272,239 | \$ 78,301,598 |

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

Details of the employee future benefits are as follows:

| | 2020 | 2019 |
|---|-------------|-------------|
| Long-term assumptions used: | | |
| Discount rate at end of period (per annum) | 1.54% | 1.93% |
| Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum) | 2.50% | 2.50% |
| Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum) | 3.00% | 3.00% |
| Expected average remaining service life (years) | 14 | 14 |

| Liability for Employee Future Benefits | 2020 | 2019 |
|---|-------------------|-------------------|
| Accrued Benefit Obligation - beginning of year | \$ 886,100 | \$ 734,400 |
| Current period service cost | 78,800 | 64,100 |
| Interest cost | 18,400 | 23,200 |
| Benefit payments | (27,300) | (49,700) |
| Actuarial losses | 50,000 | 114,100 |
| Accrued Benefit Obligation - end of year | 1,006,000 | 886,100 |
| Unamortized net actuarial (losses) | (72,500) | (33,500) |
| Liability for Employee Future Benefits | \$ 933,500 | \$ 852,600 |

| Employee Future Benefits Expense | 2020 | 2019 |
|---|-------------------|------------------|
| Current period service cost | \$ 78,800 | \$ 64,100 |
| Amortization of net actuarial loss | 11,000 | 2,800 |
| Benefit cost | 89,800 | 66,900 |
| Interest cost | 18,400 | 23,200 |
| Total Employee Future Benefits Expense | \$ 108,200 | \$ 90,100 |

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) **Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)**

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

| | 2020 | | | 2019 |
|---|----------------|---------------|----------------|----------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 460 | 1 | 461 | 467 |
| Member contribution rate (percentage of salary) | 9.50% /11.70 % | 6.05% /7.85 % | 6.05% /11.70 % | 6.05% /11.70 % |
| Member contributions for the year | \$ 3,635,121 | \$ 411 | \$ 3,635,532 | \$ 3,605,030 |

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

Details of the MEPP are as follows:

| | 2020 | 2019 |
|--|--------------------|--------------------|
| Number of active School Division members | 473 | 470 |
| Member contribution rate (percentage of salary) | 9.00% | 9.00% |
| School Division contribution rate (percentage of salary) | 9.00% | 9.00% |
| Member contributions for the year | \$ 1,289,601 | \$ 1,283,217 |
| School Division contributions for the year | \$ 1,289,601 | \$ 1,283,217 |
| Actuarial extrapolation date | Dec/31/2019 | Dec/31/2018 |
| Plan Assets (in thousands) | \$ 2,819,222 | \$ 2,487,505 |
| Plan Liabilities (in thousands) | \$ 2,160,754 | \$ 2,024,269 |
| Plan Surplus (in thousands) | \$ 658,468 | \$ 463,236 |

7. ACCOUNTS RECEIVABLE

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

| | 2020 | | | 2019 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Provincial Grants Receivable | \$ 1,600,000 | \$ - | \$ 1,600,000 | \$ - | \$ - | \$ - |
| GST Receivables | 129,374 | - | 129,374 | 407,470 | - | 407,470 |
| Other Receivables | 857,164 | 298,513 | 558,651 | 1,095,655 | 298,513 | 797,142 |
| Total Accounts Receivable | \$ 2,586,538 | \$ 298,513 | \$ 2,288,025 | \$ 1,503,125 | \$ 298,513 | \$ 1,204,612 |

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2020 | 2019 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 1,290,628 | \$ 1,049,456 |
| Supplier Payments | 2,066,523 | 1,502,354 |
| Other (Caution Fees, Schools, Scholarships) | 208,096 | 485,854 |
| Total Accounts Payable and Accrued Liabilities | \$ 3,565,247 | \$ 3,037,664 |

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

9. LONG-TERM DEBT

Details of long-term debt are as follows:

| | | 2020 | 2019 |
|------------------------------|---|---------------------|---------------------|
| Capital Loans: | RBC Technology Loan - 1.82% matured Jul 2020 monthly repayments of \$82,970 | \$ - | \$ 672,902 |
| | RBC Bus Loan - 1.89% matured Sep 2019 monthly repayments of \$18,049 | - | 8,414 |
| | BMO Bus Loan - 2.85% matures Oct 2023 monthly repayments of \$24,275 | 881,025 | - |
| | | 881,025 | 681,316 |
| <u>Other Long-Term Debt:</u> | | | |
| Capital Leases: | RBC 23 Bus Lease 27694 matures Oct 2021 monthly repayments of \$14,429 | 171,063 | 310,097 |
| | Concentra copier lease 17106 matures Sep 2021 quarterly repayments of \$4,038 | 20,062 | 36,258 |
| | Concentra copier lease 18742 matures Aug 2023 quarterly repayments of \$4,184 | 53,001 | 69,737 |
| | Concentra copier lease 50901 matures Sep 2024 monthly repayments of \$7,198 | 122,368 | - |
| | | 366,494 | 416,092 |
| Total Long-Term Debt | | \$ 1,247,519 | \$ 1,097,408 |

Future principal repayments over the next 5 years are estimated as follows:

| | Capital Loans | Capital Leases | Total |
|--------------|-------------------|-------------------|---------------------|
| 2021 | \$ 269,694 | \$ 200,759 | \$ 470,453 |
| 2022 | 277,481 | 81,426 | 358,907 |
| 2023 | 285,493 | 45,530 | 331,023 |
| 2024 | 48,357 | 31,582 | 79,939 |
| 2025 | - | 7,197 | 7,197 |
| Total | \$ 881,025 | \$ 366,494 | \$ 1,247,519 |

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

| | Capital Loans | Capital Leases | 2020 | 2019 |
|--------------|-------------------|-------------------|---------------------|---------------------|
| Principal | \$ 900,291 | \$ 193,561 | \$ 1,093,852 | \$ 1,525,412 |
| Interest | 29,640 | 31,907 | 61,547 | 67,760 |
| Total | \$ 929,931 | \$ 225,468 | \$ 1,155,399 | \$ 1,593,172 |

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at Aug. 31, 2019 | Additions during the Year | Revenue recognized in the Year | Balance as at Aug. 31, 2020 |
|--|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| Capital projects: | | | | |
| Federal capital tuition | \$ 499,889 | \$ - | \$ - | \$ 499,889 |
| Total capital projects deferred revenue | 499,889 | - | - | 499,889 |
| Non-Capital deferred revenue: | | | | |
| Foreign Tuition | 11,669 | 11,771 | 11,669 | 11,771 |
| Climate Action Incentive Fund | - | 205,010 | - | 205,010 |
| Parent and Preschool Education | 51,464 | 36,946 | 23,740 | 64,670 |
| Calder school | 5,000 | - | 5,000 | - |
| Total non-capital deferred revenue | 68,133 | 253,727 | 40,409 | 281,451 |
| Total Deferred Revenue | \$ 568,022 | \$ 253,727 | \$ 40,409 | \$ 781,340 |

11. COMPLEMENTARY SERVICES

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

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

| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs | Other Programs | 2020 | 2019 |
|---|-------------------|-------------------|-----------------|-----------------|
| Revenues: | | | | |
| Operating Grants | \$ 746,681 | \$ 120,208 | \$ 866,889 | \$ 824,991 |
| Fees and Other Revenues | - | 24,379 | 24,379 | 24,136 |
| Total Revenues | 746,681 | 144,587 | 891,268 | 849,127 |
| Expenses: | | | | |
| Salaries & Benefits | 696,525 | 118,398 | 814,923 | 755,208 |
| Instructional Aids | 45,696 | 14,904 | 60,600 | 68,176 |
| Supplies and Services | - | 2,125 | 2,125 | 1,058 |
| Non-Capital Equipment | - | 570 | 570 | 567 |
| Building Operating Expenses | 3,211 | - | 3,211 | 3,378 |
| Communications | 1,581 | 665 | 2,246 | 1,537 |
| Travel | 3,319 | 328 | 3,647 | 7,641 |
| Professional Development (Non-Salary Costs) | - | 508 | 508 | 152 |
| Contracted Transportation & Allowances | - | 130 | 130 | - |
| Amortization of Tangible Capital Assets | - | 1,120 | 1,120 | 1,955 |
| Total Expenses | 750,332 | 138,748 | 889,080 | 839,672 |
| Excess (Deficiency) of Revenues over Expenses | \$ (3,651) | \$ 5,839 | \$ 2,188 | \$ 9,455 |

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

12. EXTERNAL SERVICES

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

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

| Summary of External Services Revenues and Expenses, by Program | Invitational Shared Services Initiative | KidsFirst | Cafeteria | 2020 | 2019 |
|--|---|------------------|--------------------|--------------------|-------------------|
| Revenues: | | | | | |
| Operating Grants | \$ 150,000 | \$ 115,686 | \$ - | \$ 265,686 | \$ 252,492 |
| Fees and Other Revenues | - | - | 127,029 | 127,029 | 211,296 |
| Total Revenues | 150,000 | 115,686 | 127,029 | 392,715 | 463,788 |
| Expenses: | | | | | |
| Salaries & Benefits | - | 30,624 | 114,307 | 144,931 | 162,181 |
| Supplies and Services | - | 24,335 | 74,238 | 98,573 | 144,013 |
| Travel | - | 9,899 | - | 9,899 | 11,775 |
| Student Related Expenses | 150,000 | - | - | 150,000 | 150,000 |
| Total Expenses | 150,000 | 64,858 | 188,545 | 403,403 | 467,969 |
| Excess (Deficiency) of Revenues over Expenses | \$ - | \$ 50,828 | \$ (61,516) | \$ (10,688) | \$ (4,181) |

13. ACCUMULATED SURPLUS

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

Details of accumulated surplus are as follows:

| | August 31 2019 | Additions during the year | Reductions during the year | August 31 2020 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 64,304,247 | \$ 3,379,443 | \$ 4,809,069 | \$ 62,874,621 |
| Less: Debt owing on Tangible Capital Assets | (1,097,408) | (1,243,963) | (1,093,852) | (1,247,519) |
| | 63,206,839 | 2,135,480 | 3,715,217 | 61,627,102 |
| PMR maintenance project allocations (1) | 2,753,061 | 2,118,077 | 1,640,213 | 3,230,925 |
| Designated Assets: | | | | |
| Capital Projects: | | | | |
| Designated for tangible capital asset expenditures | 45,000 | - | - | 45,000 |
| Anne Portnuff Theatre Upgrades | 4,700 | - | 3,201 | 1,499 |
| Minor Renovations | 289,434 | 1,250,000 | - | 1,539,434 |
| Risk Management & Security | 11,299 | - | - | 11,299 |
| Purchase of Buses | 27,132 | 1,600,000 | - | 1,627,132 |
| Unified Student Information System - USIS | 186,068 | - | 57,397 | 128,671 |
| Board Elections | - | 50,000 | - | 50,000 |
| Instructional Resources | - | 50,000 | - | 50,000 |
| Technology Renewal | - | 1,600,000 | - | 1,600,000 |
| | 563,633 | 4,550,000 | 60,598 | 5,053,035 |
| Other: | | | | |
| School generated funds | 1,677,805 | - | 110,537 | 1,567,268 |
| Future Expenditures YRHS Flood | 100,000 | - | - | 100,000 |
| School budget carryovers | 252,349 | 667,961 | 252,349 | 667,961 |
| Other (Fitness Centre, Kidsfirst, PPEP) | 84,001 | 235,894 | 188,530 | 131,365 |
| | 2,114,155 | 903,855 | 551,416 | 2,466,594 |
| Unrestricted Surplus | 6,863,619 | - | 1,254,510 | 5,609,109 |
| Total Accumulated Surplus | \$ 75,501,307 | \$ 9,707,412 | \$ 7,221,954 | \$ 77,986,765 |

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

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 20, 2019 and the Minister of Education on August 26, 2019.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

15. 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 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Cash and short-term investments | \$ 186,503 | \$ 304,613 | \$ 18,183 | \$ 13,033 | \$ 204,686 | \$ 317,646 |
| Accounts Receivable | - | 22,246 | - | - | - | 22,246 |
| Portfolio investments | - | - | 225,601 | 234,223 | 225,601 | 234,223 |
| Total Assets | 186,503 | 326,859 | 243,784 | 247,256 | 430,287 | 574,115 |
| Revenues | | | | | | |
| Contributions and donations | 209,586 | 319,991 | 8,170 | 14,563 | 217,756 | 334,554 |
| Interest on investments | - | - | 5,858 | 4,998 | 5,858 | 4,998 |
| | 209,586 | 319,991 | 14,028 | 19,561 | 223,614 | 339,552 |
| Expenses | | | | | | |
| Litigation | 349,942 | 78,749 | - | - | 349,942 | 78,749 |
| Awards to Students | - | - | 17,500 | 44,359 | 17,500 | 44,359 |
| | 349,942 | 78,749 | 17,500 | 44,359 | 367,442 | 123,108 |
| Excess (Deficiency) of Revenues over Expenses | (140,356) | 241,242 | (3,472) | (24,798) | (143,828) | 216,444 |
| Trust Fund Balance, Beginning of Year | 326,859 | 85,617 | 247,256 | 272,054 | 574,115 | 357,671 |
| Trust Fund Balance, End of Year | \$ 186,503 | \$ 326,859 | \$ 243,784 | \$ 247,256 | \$ 430,287 | \$ 574,115 |

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- \$205,010 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for Esterhazy High School Practical and Applied Arts Renovation project. This project is expected to be completed by March 31, 2021.

17. CONTINGENT LIABILITIES

The school division contracted Pinchin to do a phase I environmental assessment of the Yorkton Bus Garage facility. Their report dated December 21, 2018 recommended that a further phase II assessment be completed. At this time, the school division has no basis to determine if it has a contaminated site liability and no determination of cost, if any is known. Management plans that if the property was sold its sale price would be sufficient to cover any potential remediation cost or the property be sold as is for a nominal amount with the liability transferred to the buyer with their knowledge.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Capital lease obligations of the school division are as follows:

| | Capital Leases | | |
|--|-------------------|-------------------|-------------------|
| | Copiers | Buses | Total Capital |
| Future minimum lease payments: | | | |
| 2021 | \$ 61,726 | \$ 171,189 | \$ 232,915 |
| 2022 | 49,396 | 34,709 | 84,105 |
| 2023 | 45,530 | - | 45,530 |
| 2024 | 31,582 | - | 31,582 |
| 2025 | 7,197 | - | 7,197 |
| Total future minimum lease payments | 195,431 | 205,898 | 401,329 |
| Less: Interest and executory costs | - | 34,835 | 34,835 |
| Total Lease Obligations | \$ 195,431 | \$ 171,063 | \$ 366,494 |

19. COMPARATIVE INFORMATION

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

20. 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. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts.

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

The aging of grants and other accounts receivable as at August 31, 2020 was:

| | August 31, 2020 | | | | |
|---------------------------------|------------------------|-------------------|-------------------|-------------------|---------------------|
| | Total | 0-30 days | 30-60 days | 60-90 days | Over 90 days |
| Grants Receivable | \$ 1,600,000 | \$ - | \$ - | \$ - | \$ 1,600,000 |
| Other Receivables | 857,164 | 188,530 | 7,780 | 2,236 | 658,618 |
| Gross Receivables | 2,457,164 | 188,530 | 7,780 | 2,236 | 2,258,618 |
| Allowance for Doubtful Accounts | (298,513) | - | - | - | (298,513) |
| Net Receivables | \$ 2,158,651 | \$ 188,530 | \$ 7,780 | \$ 2,236 | \$ 1,960,105 |

Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

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, 2020 | | | | |
|--|------------------------|----------------------------|-------------------------------|---------------------|---------------------|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Accounts payable and accrued liabilities | \$ 3,565,247 | \$ 3,445,586 | \$ 119,661 | \$ - | \$ - |
| Long-term debt | 1,247,519 | 234,267 | 236,186 | 777,066 | - |
| Total | \$ 4,812,766 | \$ 3,679,853 | \$ 355,847 | \$ 777,066 | \$ - |

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 \$6,200,000 with interest payable monthly at a rate of prime minus 1.75% per annum. Changes in the bank's prime

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2020.

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

21. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.