



GOOD SPIRIT SCHOOL DIVISION NO. 204

2016-17 ANNUAL REPORT



Mission & Purpose
Building Strong Foundations to Create Bright Futures

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School Division Contact Information



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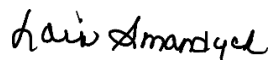
Letter of Transmittal

Honourable Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

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 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,



Lois Smandych
Chairperson



Photo:
Mrs. Lois Smandych
GSSD Board of Education Chairperson

Introduction

This annual report presents an overview of the Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017.

This report provides a snapshot of Good Spirit School Division, its governance structures, students, staff, programs and facilities. 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. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

Good Spirit School Division is a combined rural and city school division with 27 schools located in 17 communities and 2 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, Calder in the east, and Springside in the west. The map on the right shows the geographic location of Good Spirit School Division.

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

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

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

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



Division Philosophical Foundation

Mission Statement: Building Strong Foundations to Create Bright Futures

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

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

Aspirational Goals focussing on:

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

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

Program Overview

Distributed Learning

Distributed Learning has proven to be a successful programming model, providing an alternate form of course delivery for high school students within the Good Spirit School Division (GSSD). Teachers from across the division have developed online course content that serves as “blended learning support” to both students and teachers. The courses offer support for differentiation, response to intervention, scaffolding of content, flexible grouping opportunities, as well as alternate performance tasks. The courses developed have assisted teachers of multi-graded high school classrooms to become more efficient in delivering multiple curricula during math and science classes.

In addition to the blended learning support, distributed learning courses have proven successful for students requiring credit recovery options and credit rescue which is the on-going process of assisting those students who fall behind due to illness, extended absences, family travel, etc. Distributed Learning allows students the opportunity to obtain either regular 24 credit graduation standing or adult 12 standing through the online delivery. Good Spirit School Division Home-based Education students also utilize this programming to complete Adult 12 and regular 24 credit graduation requirements. During the 2016-17 school year, over four hundred additional high school credits were obtained in Distributed Learning classes.

Distributed Learning has not only allowed opportunities to obtain high school credits but also the blending of online opportunities together with curriculum taught within a traditional classroom setting are proving to increase student engagement and motivation.

In addition to the educational benefits, both synchronous and asynchronous delivery within Distributed Learning have allowed low cushion schools (schools with low enrollment over a variety of grades that make staffing a challenge to provide a varied degree of programming) to collaborate with course offerings within their schools, ultimately improving efficiencies with staffing and programming alike.

Following Their Voices Initiative

Good Spirit School Division has embarked on a journey with support from the Ministry to implement the Following Their Voices Initiative (FTV). FTV is an initiative that is being led by the education sector partners. There are 17 schools in the province both provincially and federally participating. Schools were chosen on size, grade allotments and demographics. This initiative is supporting the Education Sector Strategic Plan (ESSP) priority of increasing graduation rates for our First Nations/Métis/Inuit (FNMI) students. FTV is designed to focus on relationships, environment, and interactions between our teachers and our FNMI students. Following Their Voices focuses on FNMI culture where students have a sense of belonging and are encouraged to bring their culture into the classroom and be proud of where they came from. GSSD has one school, Kamsack Comprehensive Institute (KCI), involved in the initiative. FTV is being implemented over a three-year period. During the 2015-16 school year, KCI completed year one of the FTV initiative and has since completed phase two in 2016-17.

KCI's FTV team is comprised of a Strategic Change Leadership Team (SCLT) including administrators, a lead facilitator teacher, one lead teacher and a central office representative. The SCLT supported 10 teachers during the 2015-16 school year and nine additional teachers in 2016-17.

There is a significant amount of professional development involved in FTV. During the professional development sessions, the team acquired background knowledge of FNMI culture, identified struggles and issues that FNMI people are dealing with, and staff were in-serviced on assessment and monitoring tools crucial to the collection of FTV data.

The SCLT supported KCI teachers by implementing discursive teaching strategies to incorporate the First Nation perspective into their classroom. Utilizing a variety of classroom strategies has increased positive interactions and relationships between teachers and their students. The primary goal associated with FTV is to accelerate the learning in the classroom for our FNMI students by co-constructing criteria, allowing students to achieve the outcome in a variety of ways, to actively listen to student voice, and to understand the students in a personal way through conversation and community. Fostering positive relationships with students results in an increase of student engagement, attendance, and ultimately graduation rates for the FNMI students. The staff at KCI are seeing significant decreases in the number of behavioural issues and an increase in referrals dealing with academic issues. This means that staff is highly interested in ensuring that students are engaged and obtaining academic success.

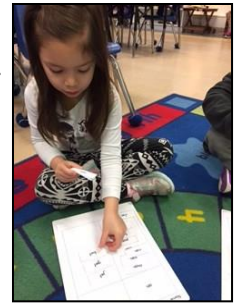
Pinnell & Fountas Word Study

During the 2015-16 school year, all GSSD Grade 1 teachers received the Pinnell & Fountas Word Study resource, along with the opportunity to participate in a professional development day. In the Spring of 2016, 75% of GSSD Grade 1 students were reading at or above grade level according to the Fountas & Pinnell Benchmark Assessment System (F&P BAS), which was an increase of 8% from the Winter 2016 results.

Once again in the 2016-17 school year, the F&P BAS was administered to Grade 1 students (473 students in January 2017) with results indicating that 69% of Grade 1 students were reading at or above grade level, up 2% from January 2016. GSSD was very pleased with the Spring 2017 data which suggested that 81% of GSSD Grade 1 students are reading at or above grade level. This is an increase of 6% since the Spring of 2016 and 28% since the F&P was administered to GSSD's Grade 1 students in the Winter of 2015.



The Pinnell & Fountas Word Study resource has been placed in all GSSD Grade 2 and 3 classrooms along with professional development and follow-up classroom visits for all teachers. In addition to this, during the February 28, 2017 Administrator's meeting, all elementary administrators participated in a Word Study presentation led by a GSSD Literacy Coach. Administrators had the opportunity to explore the Pinnell & Fountas Word Study resource and discover how teachers can use the continuum



of word study principles to ensure students grasp and use language efficiently. This training was followed up by a similar session presented to the GSSD Education Council. This new learning has provided senior administrators and in-school administrators with the knowledge and tools to support primary teachers in achieving reading growth for all students.

We are encouraged by our Grade 1 reading data and further analysis of specific Grade 1 classrooms which suggests that the implementation of Word Study with fidelity is producing encouraging results. We look forward to the positive reading results that will ensue as the Word Study resource is fully implemented into all GSSD Grade 1-3 classrooms by June 2018.

Comprehensive School Community Health

Each spring, students in Grades 4 through 12 within the Good Spirit School Division, participate in the OurSchool Survey. The survey results provide administrators with an in-depth analysis in areas such as Bullying and School Safety, School Completion, Student Engagement, Physical Health, and Emotional Health. Each year, survey data informs decision making at both the division level as well as the individual school level.

A target area resulting from the survey data has been mental health. Good Spirit has adopted a Comprehensive School Community Health (CSCH) approach which is internationally recognized for supporting student success while addressing school community health in a planned, integrated and holistic way.

Using the pillars of CSCH, GSSD has committed to working with schools to ensure that the number of students impacted by depression and anxiety is reduced. Partnerships with Mental Health, The University of Regina, Society for the Involvement of Good Neighbors (SIGN), Big Brothers and Sisters, Social Services, the RCMP, Public Health and the Sunrise Health District have been established in an effort to improve the mental health and well-being of all our students.

Many schools within the GSSD are moving from awareness/exploration of mental health to developing supports and systems to ensure students are receiving timely, adequate support and interventions. Using the CSCH model, GSSD schools have developed a number of outdoor classrooms as a response to learning environment. Other schools have developed After School Programming to build relationships and resilience among youth. At risk students have been targeted through school nutrition and fitness programs. School community gardens have been established to connect the two entities and to build partnerships. CSCH has also supported pilot programming that raises mental health awareness in our high schools.

During the 2016-17 school year, CSCH also enabled 30 school division leaders who are classroom teachers, school counsellors, and administrators to be trained in Gender & Sexual Diversity. It has prompted the development and extension of Gay-Straight Alliances within GSSD schools, resulting in inclusive school and school division environments.

Dual Credit – Accelerated Learning

During the 2016-17 school year, the GSSD partnered with the Parkland College and the University of Regina to offer ELA 100 as a dual credit to students within the school division. Provision was made for a GSSD teacher who is a sessional lecturer with the University of Regina, to teach the course and to support students enrolled in the course on alternate days. Both the Parkland College and Good Spirit supplied technology and supports, allowing students in rural centers across the division to take the course synchronously.

The pilot project was a huge success with every student successfully obtaining the dual credit. The partnership developed between the Parkland College and the GSSD has resulted in future planning which will see more exciting opportunities for high school students within our geographical region.

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 each and every GSSD student.

As of August 31, 2017, the Board of Education members are:

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

School Community Councils

The Board of Education has established 26 School Community Councils (SCCs) for the 29 schools in Good Spirit School Division. In the community of Sturgis, the Sturgis Elementary School and Sturgis Composite School have established one School Community Council. The Bear Stream School and Silver Stream School have not established a School Community Council as they are Hutterian Schools. 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-six SCCs in Good Spirit School Division are made up of the required number of elected and appointed members. The actual number of members varies from one SCC to another. Students from the First Nations 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 Council.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. To promote further professional development opportunities, the Board of Education sponsors five bursaries of

\$800 each for SCC throughout the division. SCC members may apply for and be awarded the bursaries to attend the annual Rural Congress on Education. SCCs are also provided with an annual grant of \$1,000 plus \$1.50 per student to assist School Community Councils with their operations and to support the professional development of its members. The total amount expended by the Board in support of SCCs in 2016-17 was \$36,546.

The Regulations require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2016-17, 100% of the division's 26 SCCs participated in the development of these plans.

School Community Councils are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. The advice 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's Learning Improvement Plans. They also fund nutrition programs, fundraise for playgrounds as well as other items deemed essential to student learning and well-being at a local level.

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

Regional School Community Council Symposiums

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

The Board hosted three SCC Regional Symposiums this past year, in the North region (Norquay), Central region (Yorkton) and South region (Stockholm). The symposiums provided Senior Administration with the opportunity to share the 2017-18 budget plan with the SCCs. During the presentations, Senior Administration adhered to the following three principles: transparency, leadership from the top of the organization, and maintaining that students come first.

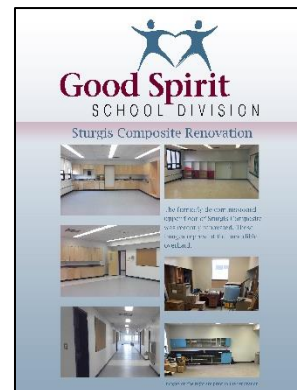
Senior administrative staff, along with area-specific board members, attended the meetings and feedback indicated that the meetings were well received.

Sturgis Composite School Consolidation

At its Regular Board meeting on August 18, 2016, the GSSD Board of Education made a motion to consolidate the Sturgis Elementary and Sturgis Composite High Schools into one facility located in the Sturgis Composite High School facility. Renovations at the Sturgis Composite High School

began in the fall of 2016. The renovations included a complete upgrade to all upstairs classrooms to accommodate the high school students and the renovation of the south wing classrooms to accommodate the elementary students. This phase of the project was funded through the preventative maintenance renewal (PMR) funding from the Ministry.

In March of 2017, the Sturgis School Community Council made a motion to rename the consolidated school to be Sturgis Composite School. The School Community Council (SCC) fundraised for the installation of the new playground equipment at Sturgis Composite School. The equipment included a large play structure as well as a separate area with swings. In July, the community members worked together with the supplier to install the equipment within a two-day period. The community planted and watered the grass in the newly landscaped area of the playground.



The Kindergarten to Grade 12 school will be open to students at the beginning of the 2017-18 school year.

School Division in the Community

Community Involvement

Saltcoats School Autumn Summit

On September 30th, 2016, Saltcoats School hosted their 32nd Annual Autumn Summit. The Autumn Summit is the largest Cross Country event in Saskatchewan and western Manitoba and is held each year on the last Friday of September.

An estimated 1,400 people were at the Saltcoats Regional Park as community volunteers, spectators, or participants. Over 40 schools participate annually including schools from GSSD, Christ the Teacher Catholic School Division, Prairie Valley School Division, Horizon School Division and school divisions located in western Manitoba.



This event continues to thrive because of the involvement of community volunteers who devote their time by working in the canteen, at checkpoints, the results table, staking the course, and many other tasks.

Local Initiative Award

The Saskatchewan Physical Education Association (SPEA) annually recognizes five physical educators in the province who are creative and unique in their approach to the instruction of physical education and physical activity. SPEA's Local Initiative Award recognizes physical education programs that are making a positive difference for students within their own local school communities.

Mrs. Melissa Johanson from Macdonald School received this award at the provincial SPEA Conference held in Saskatoon from May 10—12. The theme of this year’s conference was “The Nature of Movement”. The conference was themed around outdoor education and its connection to physical education, physical activity, physical literacy, and overall health and wellness. Melissa was recognized for her leadership and efforts in creating an outdoor learning environment at Macdonald School. Melissa has been instrumental in supporting an outdoor learning environment that is multi-faceted and responsive to the needs of her students, the school, and the community of Stockholm. Her shared vision of bringing nature into the school has been a collaborative approach within her school and the students are enjoying their new learning experiences within a more naturalistic setting. Melissa’s dedicated service and exciting ideas have truly inspired the community of Stockholm and Macdonald School to collaboratively invest in the learning of their most important asset; the children and students.

Mental Health Awareness Walk at Macdonald School

In May of 2017, Macdonald School in Stockholm hosted the second annual Hope, Honour and Heroes Walk. The walk is in honour of those individuals, past and present, who suffer from mental illness. Funds raised from the walk go towards supporting mental health initiatives within the school, community, and province. Macdonald School uses the walk as a culmination of the school’s efforts to combat student anxiety and depression. The school is taking part in GSSDs FRIENDS pilot project to help support positive mental health instruction at the school level. FRIENDS stands for Feelings, Relax, I can try!, Encourage, Nurture, Don’t forget, Stay happy. The implementation of this school wide (Kindergarten - Grade 9) mental health curriculum at the school has been in place for the past year. The Macdonald School Community Council, the community of Stockholm, Social Services, Mental Health, and the Sunrise Health Region also support this initiative.

The walk at the school is held in honour of a former student of Macdonald School, who passed away from his struggles with mental health. The family still resides in Stockholm and they have been instrumental in keeping his legacy alive at the school level and within the community. A new mental health teaching gazebo built with the support of his family was dedicated to the school and the community at this year’s walk. Every part of the gazebo has a connection to his life and the hope is for all to have a brighter future.

Macdonald School is part of the Comprehensive School Community Health umbrella and the financial and instructional support for positive mental health initiatives has been greatly appreciated. This walk is an example of the great things that can happen when there is collaboration between all educational stakeholders supporting the unique learning and personal needs of its students.



Mental Health Gazebo

Community Partnerships

Invitational Shared Services

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

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

A Literacy Coach, a Community School Liaison and an Elder continue working in the schools in order to support the learning, emotional, and social needs of students. The ISSI team presented their initial findings and project development to the Deputy Minister of Education and other personnel in Regina in February of 2015. The ISSI steering committee details an initial year plan outlined and submitted by October 15th at the start of the year. A mid-year report is completed by the end of February and a year-end report is filed at the completion of the school year which contains information on credit attainment, attendance, literacy results, graduation rates, and from OurSchool.

The ISSI team continues to consult with the Parkland College in Yorkton to engage in a multi-partnership research initiative entitled: *Social Bonding and School Attachment*. This is the second year of the project to examine strategies and interventions which positively connects grades 5-9 students to their school environment. The purpose is to decrease the number of student drop-outs in Grade 9. GSSD is currently looking at expanding this project to a third year. This action research will be done alongside the ISSI initiative and with internal support from Kamsack Comprehensive Institute, Cote and Keeseekoose representation.

Transitioning Youth to Employment

Good Spirit School Division has continued their partnership with Saskatchewan Abilities Council to offer Transitioning Youth to Employment (TYE) Services across GSSD high schools for students who may face barriers to employment. The goal of the partnership is to utilize the expertise of the TYE Employment Specialists to be proactive in preparing youth for successful employment and independence as they move through high school into adult life.

There are four phases of the program which students move through during their grades 9 to 12 years. In Grade 9, students who would benefit from the program are identified and introduced to TYE services through discussion regarding their programming pathway and graduation plan. In Grade 10 and 11, students complete the SK Association for Community Living's *School To Life Transition Handbook* and create an individualized one page profile to support students

in learning to advocate for the workplace supports they require to be successful. In Grade 11, students may also receive a vocational assessment to identify areas of strengths and needs to further support transition and vocational planning. In Grade 12, a TYE Specialist delivers a specialized curriculum which transitions into individualized career cruising and one or more work experience placements where students are supported and monitored by a TYE job coach specialist and/or other supports as required. Students who extend their graduation plan and remain in school beyond Grade 12 continue to be supported by a TYE Specialist through work experience and job coaching. Students can transition to the adult TYE program once they graduate, so this partnership really supports a smooth transition to employment life outside of high school for many of the GSSD students who may otherwise face barriers to employment.

GSSD is excited about the opportunities that their partnership with SK Abilities Council provides as it certainly supports the GSSD mission of *Building Strong Foundations for Bright Futures!*

National Archery in the Schools

In 2007, GSSD staff were seeking an activity that all students could partake in and continue to develop over their lifetime. In 2007, the Saskatchewan Wildlife Federation sponsored 10 GSSD schools in order to implement the National Archery in the Schools Program (NASP). Archery is non-discriminatory; all abilities and all skill-levels are welcome. Archery sees students with prosthetics, vision impairments, Down syndrome, autism, physically disabled, non-athletic as well as athletic students participate and experience success in this sport. Ultimately, it is the archer competing against themselves.

Currently, within GSSD, there are 22 schools involved in the program. Students participating in NASP have shown signs of improved attendance, engagement and positive connection to school. As GSSD has witnessed repeatedly, the National Archery in the Schools Program embraces its motto of 'Changing lives, one arrow at a time.'



Yorkton Regional High School
Provincial Champions

FRIENDS Resilience Program

The FRIENDS Resilience program assists students in building social skills, resilience, and self-esteem; and supports healthy emotional development as students learn skills to cope with feelings of fear, worry, and depression. The FRIENDS initiative was piloted within six GSSD schools during the 2016-17 school year. The program was supported collaboratively by GSSD teachers, school counsellors, and the mental health staff from the Sunrise Health Region.

The Sunrise Health Region sponsored both the training and materials, which allowed GSSD to implement the program as a resource within grades 1, 4, 7 and 9. Three GSSD school counsellors were able to work with the Sunrise Health Region staff to train teachers and support the implementation of this program in pilot schools. A continued partnership extending into the 2017-18 school year, with Sunrise Health will allow further implementation of this proactive program to build resiliency and positive skills for life in our students.

Summer Reading Promotion

Good Spirit School Division and Parkland Regional Library jointly held a summer reading promotion this year designed to entice 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 and do not go down the 'summer slide'—the loss of reading and learning skills during the summer break.

The initiative began in June as classroom teachers booked tours of local branch libraries and assisted students to register for a Parkland Regional Library card. The Executive Director of Parkland Regional library, which has 22 branch libraries within the GSSD boundary, commented on the “really successful partnership” and characterized the increase in registrants for library cards as “absolutely astronomical.” Students were invited to participate in the TD Summer Reading Club hosted by public library. GSSD and Parkland launched a Read and Win promotion. Students entered their names for a prize each time they visited their public library and shared the title of a book, eBook or audiobook they read. The Executive Director and the GSSD Literacy Coordinator awarded 25 prize packages valued at \$50 each to winners from each branch and each school who participated.

Before students left school for the summer, they had the opportunity to sign out books from their school library. Then, for the first time, twenty schools opened their school libraries for two half days to allow students to exchange books. While some schools reported limited attendance, others saw up to 10% of their student population come through the doors. Newcomer families took the opportunity to tour the school library. Families brought children who were getting ready to start Kindergarten. Some schools promoted summer reading challenges of their own giving prizes for students who tracked their reading.

The Superintendent of Education in charge of literacy reported that other school divisions expressed an interest in this original initiative from Good Spirit. Students who continued to develop and grow as readers during the summer are the beneficiaries.

One Hundred Rainbows at Melville Comprehensive School

Melville Comprehensive School (MCS) took part in a jointly sponsored activity to connect their students to the environment. The school collaborated with the Saskatchewan Wildlife and Melville Fish and Game League through the Fort Qu'Appelle Fish Culture Station to hatch rainbow trout eggs.

Rainbow trout do not naturally spawn in the province of Saskatchewan because the water conditions are not tolerable. All populations of rainbow trout in Saskatchewan lakes come from the Fish Culture Center. Melville Fish and Game provided MCS with approximately \$1,500 of start-up equipment. The Fish Culture Station provided 100 rainbow trout eggs.

Students enrolled in Biology 30 and Wildlife Management 20/30 courses coordinated the hatchery project. In the future, the school plans to include Science 10 students. Students witnessed first-hand fish development from the egg to fry stage and were able to take part in

the release of these fish. The release took place in late June at Wilson Lake, close to Willowbrook, Saskatchewan.

Community Protocol Re-signing

Good Spirit School Division and Christ the Teacher Catholic School Division, along with community partners, re-signed the Yorkton and Area Community Threat Assessment and Support Protocol (CTASP) on November 24, 2016. GSSD Board Chair and Director of Education signed on behalf of GSSD.

This protocol supports collaborative and proactive planning among community partners in assessing threats and reducing the risk of violence to keep our schools and communities safe. It fosters the timely sharing of information and the development of supportive and preventive plans. Partner agencies include Christ the Teacher Catholic Schools, RCMP, Sunrise Health Region, Ministry of Social Services, Ministry of Justice, Corrections and Policing, SIGN, Yorkton and Melville Fire Departments, Yorkton Tribal Council, and Parkland College.

The CTASP reflects the work of the Executive Director of the Canadian Centre for Threat Assessment and Trauma Response. The original Yorkton Community Threat Assessment and Support Protocol was signed in September 2013.

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

2016-17 was the third year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Reading, Writing, Math at Grade Level and Unified Student Information System Business Case	
<p>OUTCOME: By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.</p> <p>PRIORITY: Develop a business case to explore the feasibility of a provincial Unified Student Information System.</p>	
<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</p>	<p>By June 2020, at least 85% of GSSD students will read at or above grade level in reading, writing, and math.</p> <ul style="list-style-type: none"> • By June 2017, at least 80% of GSSD students will read at or above grade level in Grades 1 to 6. • By June 2017, at least 75% of GSSD students in Grades 4, 7, and 9 will score a 3 on the GSSD Compose and Create Rubric. • By June 2017, at least 75% of GSSD students in Grades 2, 5 and 8 will score a 3 on the GSSD Number Strand Rubric.
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading,</p>	<p>GSSD had a number of robust action plans aimed at actualizing our targets in the reading, writing, and math outcome. The following represents a sample of what was undertaken during the year:</p> <ul style="list-style-type: none"> • All Grade 1 teachers assessed students with the GSSD Early Literacy Assessment in fall and the Fountas & Pinnell Benchmark Assessment System (F&P BAS) in the winter and spring assessment intervals.

Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority

- All Grade 2-6 students were assessed using the F&P BAS in the fall, winter (optional), and spring assessment intervals.
- All Grade 1-6 teachers were provided F&P training if they were not already trained and an opportunity to co-assess with the Literacy Team was provided.
- The Literacy team has supported teachers in the implementation of the Pinnell & Fountas Word Study resource through two collaborative visits with all Grade 2 teachers and Grade 3 pilot teachers along with a half-day training day for remaining Grade 3 teachers. Training and follow up visits were also provided to any Grade 1 or 2 teachers who had not received training.
- The Literacy Team provided training to the education council and in-school administration on the Pinnell & Fountas Word Study resource which was followed up by Superintendents and in-school administrators collaboratively conducting Word Study Walkthroughs in Grades 1-3 classrooms.
- The Literacy Team supported Grade 6 teachers with an in-service on independent reading and Grade 1 teachers received two collaborative visits to support the implementation of independent reading within their classroom.
- The Literacy Team developed an Oral Language support page on the GSSD Literacy portal to reflect Saskatchewan Reads.
- The Literacy Team refined the GSSD Levelled Literacy Intervention (LLI) Expectations, Procedures and Handbook to support student selection for the LLI intervention. New interventionists were trained and provided follow-up visits from the LLI coach.
- The Literacy Team created and shared an implementation plan for writing to support administrators and teachers in using the Ministry holistic writing rubric as well as to support writing instruction through the Ministry writing continuum. The Grade 4, 7, & 9 GSSD Compose and Create analytical rubrics were revised to align with the Ministry holistic rubric.
- The Literacy Team developed a writing support page on the GSSD Literacy portal to support teachers in writing instruction while following a balanced literacy framework.
- *The Writing Strategies* book was purchased and placed in every school with Grade 4, 7 & 9.
- In the Fall of 2017, Administrators sent teams of teachers from each school to Writing inservices offered in Saskatchewan.
- A literacy lead teacher was identified in every school.
- Math screeners for Grades 3-9 were field tested and used to determine areas students may have math misconceptions and how teachers can plan interventions accordingly.
- A math inservice was offered by Pearson to Kindergarten-Grade 5 teachers on the resource "What to Look For".
- The Math coach and one GSSD teacher participated in the development of the Ministry math rubrics.
- The Math coach developed a math portal page to support math instruction and assessment along with a document titled, GSSD Math that reflects the instructional approaches in Saskatchewan Reads. "Look Fors" for Tier 1, Tier 2 and Tier 3 math instruction and RTI were also created.

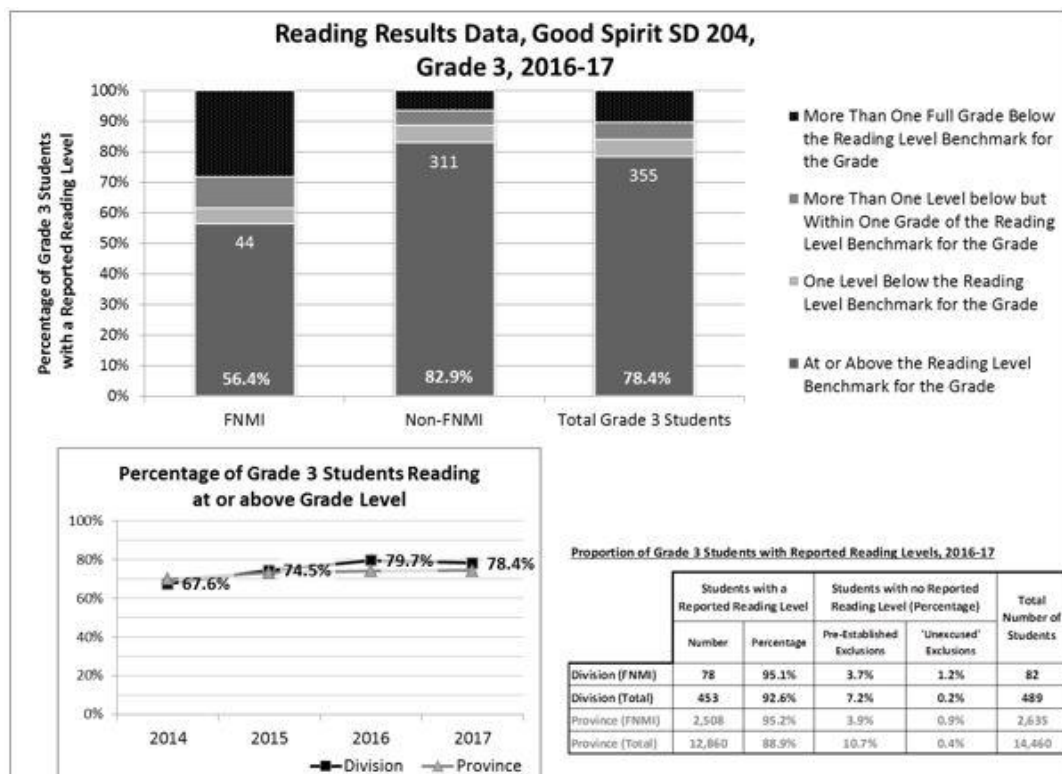
- The Math coach visited with all in-school administrators in the Spring of 2017 to review their math goals, action plans and resources available.
- *Number Talks Whole Number Computation* for schools with Kindergarten–Grade 5 and *Number Talks Fractions, Decimals and Percent* for Grades 6-9 were purchased and placed in every GSSD school.

Measures for Reading, Writing and Math 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.

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



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

Source: Ministry of Education, 2017

Analysis of results

The 2016-17 data indicates that 78.4% of GSSD Grade 3 students are reading at or above grade level which is slightly above the provincial results of 74.4%. This becomes even more promising if we include those students within one level below the reading level benchmark for Grade 3. If we factor in these students, GSSD's Grade 3 literacy rates would increase to 84%. We are encouraged by the fact that this cohort has shown an increase of 2.8% since Spring 2016 when students were in Grade 2. At 56.4%, we saw a 7.8% increase in the percentage of our self-declared FNMI students in this cohort reading at or above grade level since June 2016 when they were in Grade 2. The Good Spirit School Division continues to report reading data that is above provincial results in both the percentage of Grade 3 students reading at or above grade level as well as the percentage of students with a reported reading level.

The Good Spirit School Division is pleased with the steady growth we have seen in our literacy data over the past few years. Overall in Grades 1-6, Good Spirit School Division has seen on average, 2-3 percentage point growth from one year to the next in our reading data since June 2015. If we continue this trend, we are poised to have 85% of Grade 1-6 students reading at or above grade level by June 2020.

A cause for celebration is that the GSSD Grade 1 data indicates that 81.3% of students are reading at or above grade level. This is significantly above the provincial results of 67.6%. Grade 2 data indicates that 77.5% of our students are reading at or above grade level which is 7% higher than the provincial results for Grade 2. Seventy-eight percent of Grade 4 and 79% of Grade 5 and Grade 6 students are reading at or above grade level.

As of June 2017 59.3% of self-identified FNMI students in Grades 1-6 are reading at or above grade level which is down quite significantly from June 2016 where 67% of self-identified FNMI students in Grade 1-5 were reading at or above grade level. GSSD Levelled Literacy Intervention data from June 2017 would suggest that only 41% of students exiting LLI are reading at or above grade level. Both of these areas are cause for concern and require our immediate attention.

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

OUTCOME:

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

PRIORITY:

In partnership with First Nations and Métis stakeholders, implement the Following Their Voices Initiative

<p>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Currently in GSSD we are in a partnership with two First Nations Schools, Cote and Keeseekoose. This is the third year of the partnership with a primary focus on graduation rates, attendance, OurSchool data and credit attainment.</p> <p>Goal 1: Increase graduation rates for First Nations and Métis Engagement (FNME) students.</p> <p>Goal 2: Increase attendance for our FNME students.</p> <p>Goal 3: Increase students Sense of Belonging, Intellectual engagement and positive relationships. (OurSchool data)</p> <p>Goal 4: Literacy Improvement By 2017, 50% of First Nations Métis students will be reading at grade level.</p>
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Strategies used to support goal 1:</p> <ul style="list-style-type: none"> • Utilize a community liaison to keep in contact with our FNME students and families. • 100% of grade 9 students were enrolled in MyBlueprint with a plan to outline their pathway to success. • Credit attainment was tracked and monitored through the timely reports updated in our data warehouse for easy reference. <p>The school in the project has seen an increase in graduation rates during the last three years and is utilizing the Following Their Voices Pedagogy and data collection as provided by the Ministry.</p> <p>Results for improved graduation rates: 2014-15 - 25% increase 2015-16 - 35% increase 2016-17 - 50% increase</p> <p>Strategies used to support goal 2:</p> <ul style="list-style-type: none"> • Administrators tracked attendance • The community liaison worked with families and students who are at risk in attendance. <p>Results: In 2015-16 to 2016-17 students in grades 10-12 combined, who attended 80% or more, increased from 27% to 42%.</p> <p>Strategies used to support goal 3:</p> <ul style="list-style-type: none"> • The use of Elders in the building to support at risk students. • The use of an Aboriginal Liaison to connect with students.

- World Views were explored in staff building sessions and professional development to educate staff on FNM worldview.
- Discursive strategies were implemented school wide to enable teachers to change their pedagogy and engage students in the classroom in support of the FTV mandate.

Results: 2015-16 to 2016-17 Sense of Belonging increased by 31%.

2015-16 to 2016-17 Intellectual Engagement increased by 17%.

2015-16 to 2016-17 Positive relationships increased by 8%.

Strategies used to support goal 4:

- The division utilized two learning coaches and three literacy coaches to work with individual teachers in the area of literacy, guided reading and literacy interventions with a key focus on a balanced literacy program.
- Schools used Levelled Literacy Intervention Kits currently implemented in supporting staff and students.
- Teachers in grades 1-3 received P.D. training in Word Study to provide fidelity to the literacy program for our younger students.
- The Superintendent, in charge of literacy, provided training and feedback to principals in our elementary schools ensuring Word Study was implemented correctly in the schools.
- A Supervision Process was implemented in select schools to provide opportunities for learning coaches to work with teachers on measurable professional growth goals in math, literacy and digital learning.
- Training has been provided to new teachers in the use of F&P.
- With the use of our Professional Service Providers, GSSD schools examined the reading results to ensure a balanced literacy framework was being followed in schools.
- Schools professional development plans reflected the school's Learning Improvement Plan and aligned with division and sector goals.
- SaskReads has been our guiding document in GSSD to support our staff as they ventured to improve literacy instruction for our students. GSSD has personalized the best practices outlined in SaskReads by constructing our GSSD Reads guide on our internal portal. Within the guide, we have highlighted "look fors" in all balanced literacy areas such as guided reading and shared reading. The approaches and principles outlined in SaskReads are continually referenced and reviewed at administrator meetings, and school staffs are regularly challenged to examine the document to find ways to promote their compelling why for reading in schools.

Results: Each grades from 1-6 obtained 55% or higher of their students reading at or above grade level with an overall percentage of 60% of the students reading at or above grade level, well ahead of the target of 50% of First Nations and Métis students reading at or above grade level by June 2017.

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

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 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, 2016-17

Subject	All Students		Non-FNMI		FNMI	
	Province	Good Spirit	Province	Good Spirit	Province	Good Spirit
English Language Arts A 10 (Eng & Fr equiv)	73.3	75.1	76.4	76.3	61.0	65.4
English Language Arts B 10 (Eng & Fr equiv)	73.0	74.9	76.0	76.1	61.0	64.2
Science 10 (Eng & Fr equiv)	72.3	76.0	75.6	76.8	59.5	68.5
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	75.0	76.2	76.2	61.5	64.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	75.5	74.9	76.2	61.9	67.8
English Language Arts 20 (Eng & Fr equiv)	74.7	73.4	76.7	74.6	64.9	59.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	74.2	70.2	76.4	61.4	60.7
Math: Foundations 20 (Eng & Fr equiv)	73.8	75.6	75.6	76.3	63.7	63.9

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

Source: Ministry of Education, 2017

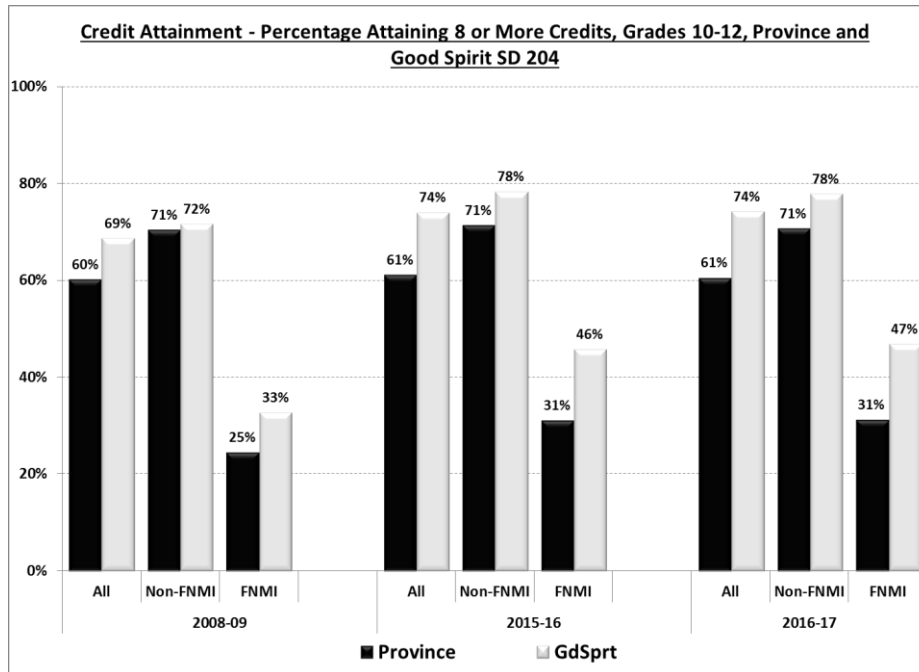
Analysis of results

The average final marks for all students were generally on par with provincial averages, exceeding the provincial results in seven of eight subject areas and slightly lower than the provincial results in ELA 20. Average marks of self-identified FNMI students were higher than the FNMI provincial results in six of eight areas, and lower in two areas. Similar to the provincial results, there was a difference between FNMI and non-FNMI achievement, ranging from 8 to 12 percentage points, which is consistent with last year's results. We continue to recognize the need of continually focussing on FNMI achievement, using strategies and approaches that have proven to be effective in improving student achievement within our division. Likewise, the importance of building meaningful relationships with all students continues to be highlighted as an important element of improving student achievement and success.

Credit Attainment

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

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



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

Source: Ministry of Education, 2017

Analysis of results

Overall, the division remained consistent in credit attainment rates with 74% of students receiving eight or more credits per year in 2015-16 and 74% in 2016-17. The rate is slightly higher than last year for FNMI students, with 47% receiving eight or more credits in 2016-17, up from 46%. The rate for non-FNMI students remained the same as the previous year at 78%. We will continue to focus on the FNMI subpopulation to keep this positive trend going. In comparison to provincial results, Good Spirit’s results are significantly higher in all three groups; for all students at 78% compared to the provincial rate of 61%, for non-FNMI students at 78% compared to the provincial rate of 71% and for FNMI students at 47% compared to the provincial rate of 31%.

Graduation Rates

Outcome:

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

Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

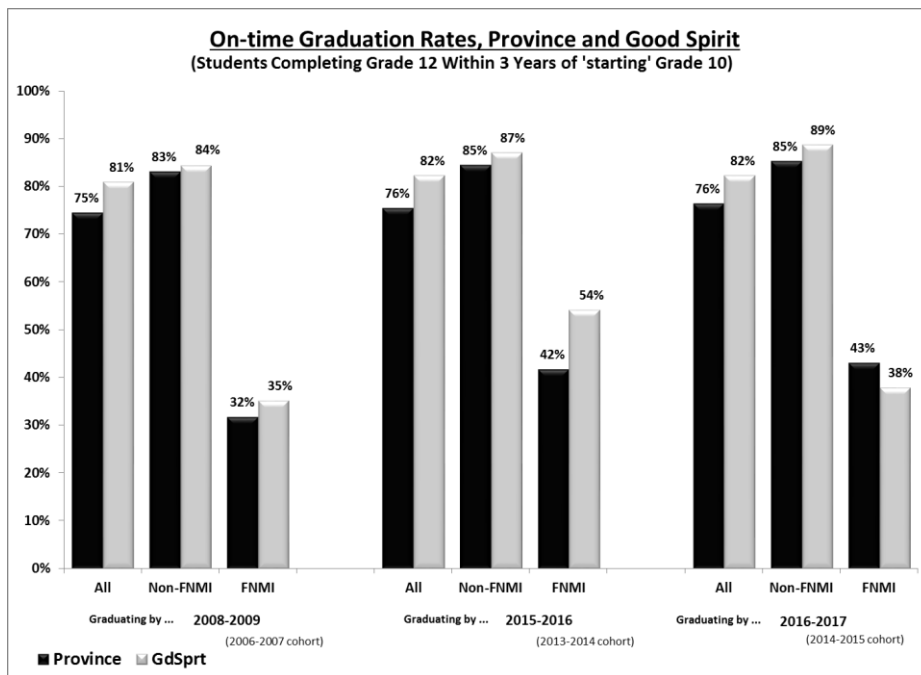
<p>School Division goals aligned with the Graduation Rates outcome and priority</p>	<p>By June 2020, GSSD will achieve a three-year graduation rate of 85%.</p>
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome</p>	<p>Actions:</p> <ul style="list-style-type: none"> • Promotion of Special Project Credits. • Development of Dual Credit Opportunities with Parkland College (ELA 100) and ultimately transitioning to Post Secondary opportunities. • Working with schools to promote Adult 12 Opportunities based on student profiles. • Systemic Credit Tracking with all Grade 10-12 students (use of MyBlueprint) • Supporting schools in student well-being specifically in the area of mental health using the Comprehensive School Community Health framework. • Assisting with Attendance Management and messaging in all schools through Division Data Warehouse (timely data for timely response). • Promotion and opportunity for Credit Recovery in all High Schools across the division. • Expansion of division developed Distributed Learning Courses to assist in Blended Learning Opportunities as well as for Alternate forms of delivery. • Continuation of the Following Their Voices initiative. • Communication/sharing of information through the School Division Portal involving sending schools and receiving schools for “at risk” students beginning high school in the areas of attendance and achievement. • Timely interventions and supports for credit rescue. • Provided parent/guardian/student information sessions about transitioning to high school and post-secondary. • Provided opportunities for students to attend career fairs and visit post-secondary institutions • Continued to build relationships with our First Nations families and communities.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

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 at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNMI or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

Analysis of results

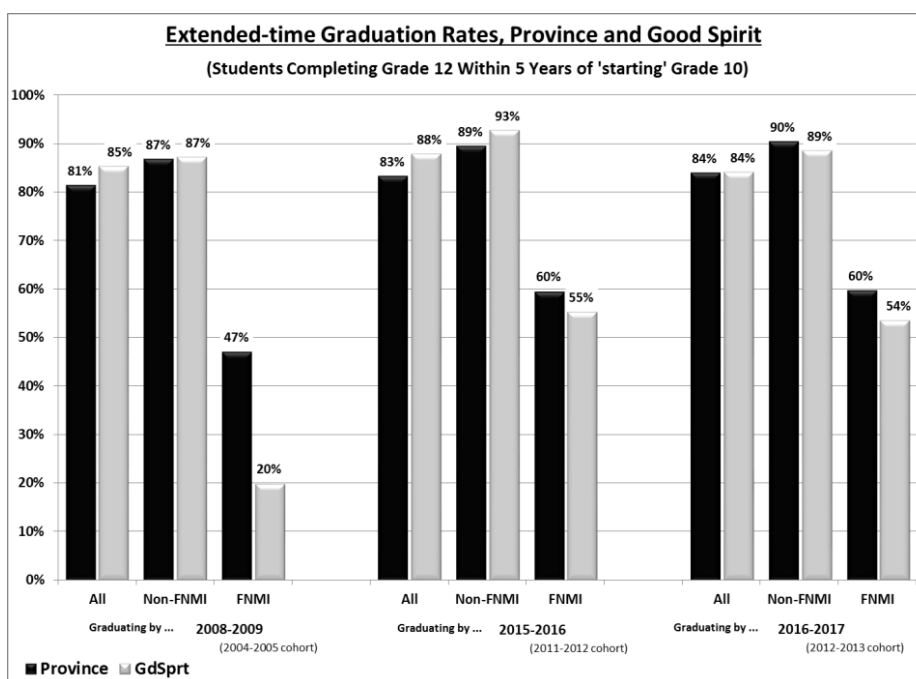
At 38%, Good Spirit School Division's graduation rate for self-declared First Nations students has experienced a significant decline from the previous year of 54%. For the first time in several years, the graduation rate for self-declared First Nations students is lower than the provincial graduation rate, which is currently at 43%. The results were unexpected due to the school division credit tracking data that forecasted a much higher graduation rate.

In June 2009, 81% of Good Spirit School Division students graduated within three years of entering Grade 10 (84% of non-FNMI students and 35% of FNMI students). In June 2017 the graduation rate was 82% (89% for non-FNMI students and 38% for FNMI students). Good Spirit School Division's results are about 6 percentage points higher than the provincial average for all students (82% compared to 76%) and only 3 percentage points short of the 2020 provincial target. The disaggregated rates also exceed the provincial averages for non-FNMI students at 89% compared to 85% for the province and our FNMI students have fallen below the provincial average of 43% to 38% within the division. Good Spirit will demonstrate continued commitment to the work accomplished through the Following Their Voices Initiative going on both provincially and within our school division and is confident this trend for FNMI students will see improvement.

Grade 12 Graduation Rate: Extended-Time

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. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

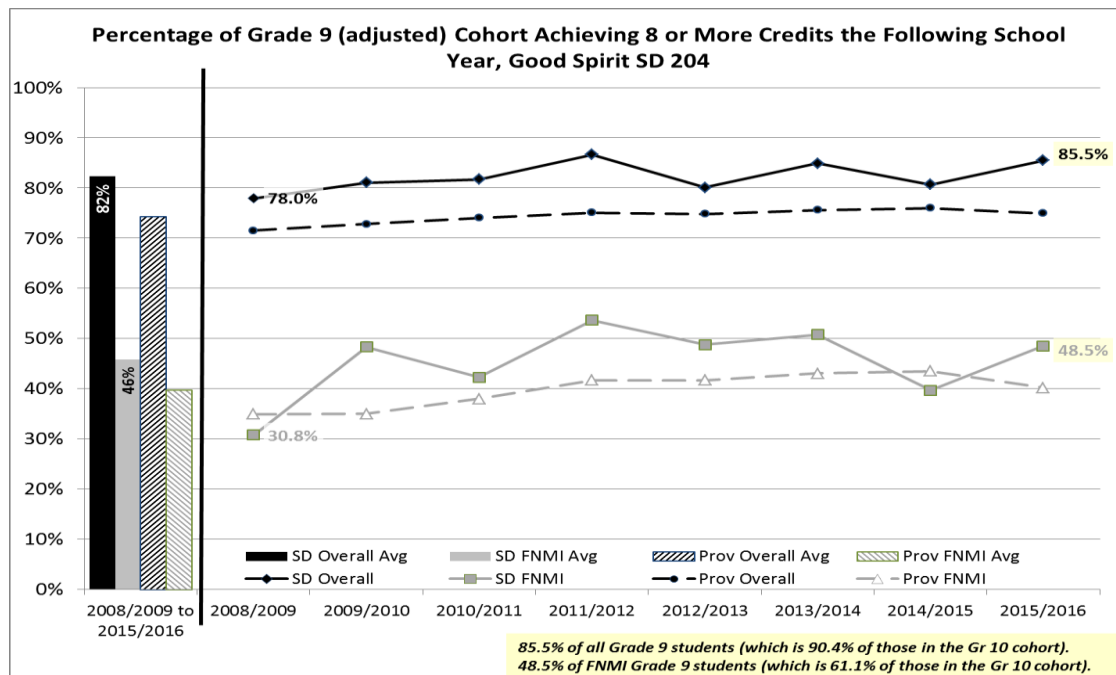
Analysis of results

In comparison to provincial results, Good Spirit School Division’s extended-time graduation rates (i.e., within 5 years of beginning Grade 10) are identical for all students (84%), for non-FNMI students they are slightly lower (89% compared to 90%) and lower for FNMI students (54% compared to 60%). Between 2009 and 2016 the extended-time graduation rate has increased for both non-FNMI students and FNMI students. In 2009, 87% of the non-FNMI population graduated within five years of beginning Grade 10; by 2017 that number increased to 89%. Since 2009, the FNMI rate has been trending upwards, from 20% to 54%. We will continue to offer the array of programs and services that support students in attaining graduation.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2017

Analysis of results

Overall, 85.5% of students enrolled in Grade 10 for the first time in 2016-17 achieved 8 or more credits which is an almost 5 percentage point increase over the previous year, and greater than the division's eight-year average of 82%; of those students who are FNMI, 48.5% achieved 8 or more credits which is greater than our division's eight-year average of 46%. In 2016-17 our division's results are significantly higher than the provincial results of 74.9% for all students and 40.2% for FNMI students. Good Spirit School Division is proud of our efforts to provide a wide variety of engaging programming options to high school students, regardless of location, school size, or school configuration. The eight-year results displayed on the left side of the chart show similar trends that on average our division's results have exceeded those for the province.

Sector-Wide Efficiencies

Outcome:

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

School division goals aligned with the Sector-Wide Efficiencies outcome

In 2016-2017, Good Spirit School Division had a number of goals that align with the Sector-Wide Efficiencies outcome of the ESSP. One goal was to implement division wide approaches to find efficiencies and increase value-add in order for the division to be responsive to the challenges of student and staff needs. A second goal was to enhance system effectiveness by investing in staff through training and development.

School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome

- In 2016-2017, Good Spirit School Division continued the work of reviewing all administrative procedures with the goal of updating them to match revised processes and to develop appropriate forms to improve work flow, communications and consistency of operations.
- New administrative procedures were introduced to address gaps. As of the end of August, approximately 82% of all administrative procedures were reviewed and updated.
- GSSD performed a value stream mapping event to review school division out of school boundary requests. This resulted in revising the current manual process and developing an online process to be implemented for 2017-2018. This new process is anticipated to improve the parent experience of registering students and reducing the amount of time spent by staff in registering students and gaining central office approvals.
- As an efficiency in 2016-17, the departments of transportation and facilities were re-organized to reduce staffing requirements.
- The school division changed over from regular credit cards to the government P-Card program which projected a savings of \$6,000 per year.
- GSSD continued with the global budget review process which resulted in redistributing \$250,000 to support division wide priorities identified during the latter part of the fiscal year.

Early Years

Outcome:

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

<p>School division goals aligned with the Early Years outcome</p>	<p>By June 2020, at least 90% of students exiting Kindergarten in Good Spirit School Division will be ready for learning.</p> <ul style="list-style-type: none"> By June 2017, at least 85% of students exiting Kindergarten in GSSD will be ready for learning.
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome</p>	<ul style="list-style-type: none"> Student support services ensured that all Kindergarten teachers completed the EYE-TA within the fall assessment window and identified students who require interventions in order to be ready to learn in Grade 1. Kindergarten teachers collaborated with Student Support Teachers, Student Services Coordinators, and Professional Service Providers to co-construct and implement a plan to target areas of concern as identified from the EYE-TA fall assessment. The Superintendent responsible for Early Learning collaborated with Kindergarten teachers to create “Reportfolio” Guidelines which provided Kindergarten teachers with clarity and an understanding of what to include and how to communicate with parents at student led conferences. Student support services ensured that all students who scored in the red or yellow during the fall EYE-TA assessment window were reassessed during the spring assessment window. A Saskatchewan Professional Development Unit Block Play for GSSD Prekindergarten and Kindergarten teachers was held on January 27, 2017. Participants explored current research as it relates to learning through block play, participated in many hands-on activities such as creating invitations with blocks and loose parts, learned about the developmental levels of block play, and linked the Essential Learning Experiences and Kindergarten outcomes to block play exploration. Participants also learned how to collect data and create documentation on block play activities. Prekindergarten teachers were invited to an Open House at the offices of Sunrise Health Region’s Children’s Therapy Program (CTP) on October 11, 2016 for a networking event. PreK teachers were introduced to all staff and learned about the referral process, typical and specialized services, as well as the roles of the Occupational Therapist, Physical Therapist, Speech Language Pathologist, Social Worker and Autism Consultant. Prekindergarten teachers held interagency selection meetings in May/June to collaboratively identify children with vulnerabilities in order to fill PreK spots. An Early Literacy Intervention Team was formed to include Superintendent of Education responsible for Early Years and Literacy, Literacy coaches, PreK Coach, Student Services Coordinator, Speech Language Pathologist and

Educational Psychologist in order to target literacy in Prekindergarten and Kindergarten for the 2017-18 school year.

Literacy Beginning by Fountas & Pinnell along with Expanding Expressions strands and stepper were purchased for all Prekindergarten and Kindergarten teachers with an inservice held on August 31, 2017.

Measures for Early Years

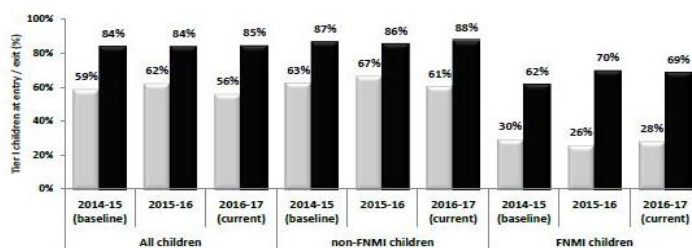
Early Years Evaluation

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

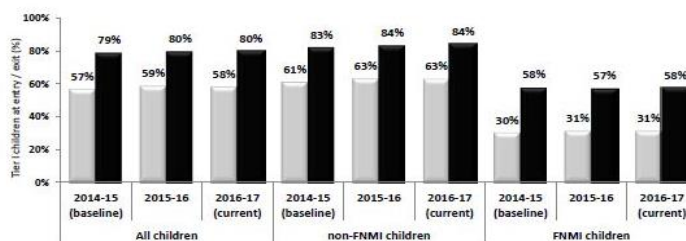
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline), 2015-16, and 2016-17 (current)

Good Spirit SD



Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

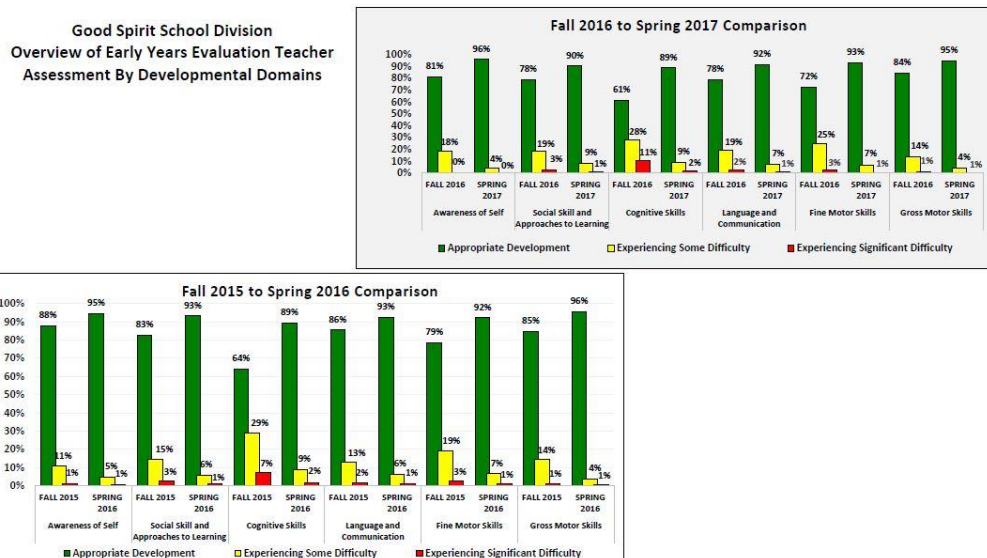
Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by 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.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now 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.

Source: Ministry of Education, Early Years Branch, 2017

Analysis of results

According to the EYE-TA fall 2016 pre-assessment results, 56% of GSSD Kindergarten students were ready to learn in Grade 1. By Spring of 2017, 85% of GSSD Kindergarten students were ready to learn according to the EYE-TA post-assessment compared to 80% provincially. We are encouraged by spring post-assessment results which suggest that GSSD Kindergarten students exceed 90% in all developmental domains with the exception of Cognitive Skills at 89% as indicated in the chart below. Sixty-nine percent of our self-declared FNMI students are ready to learn in Grade 1 which has increased since Spring 2015 and is 11% higher than the provincial results for this subpopulation. We continue to set our targets on increasing the percentage of students at appropriate development in the cognitive domain and aim to exceed 90% in this domain in the 2017-18 school year.



School Division Local Priority Area

The Good Spirit School Division (GSSD) is in full support of the Education Sector Strategic Plan. As a result, the school division's aligned strategic plan focused much of its attention and resources towards achieving the various priority items outlined in the level 2 Matrix and A3s. However, GSSD did have several local priorities that fell outside of the sector plan. The Good Spirit School Division set out four key priority areas after a comprehensive strategic planning process which took place during the 2011/12 school year. These priorities are re-affirmed annually after consultation with the Board, staff, and community. The priorities are student & family, people capacity, internal processes, and financial stewardship.

School division goals aligned with local priority area

The student & family focus area contained the majority of the learning goals that align with the Education Sector Strategic Plan. The remaining focus areas contain the division level priorities. For example, with the internal processes focus area GSSD strived to achieve the following long-term and short-term goals:

- By June 2020, GSSD will increase service to students and schools through the development, revision and refinement of processes with an aim to improve transparency, communication, efficiency, and equity.
 - By June 2017, GSSD will fully utilize the portal for internal communications.
 - By June 2017, GSSD will refine our external website to reflect the recommendations of the external communications consultant.
 - By June 2017, GSSD will review existing and develop new processes in all areas with an aim to increase transparency and clarity.

Within the people capacity focus area GSSD focused on the following long-term & short-term goals:

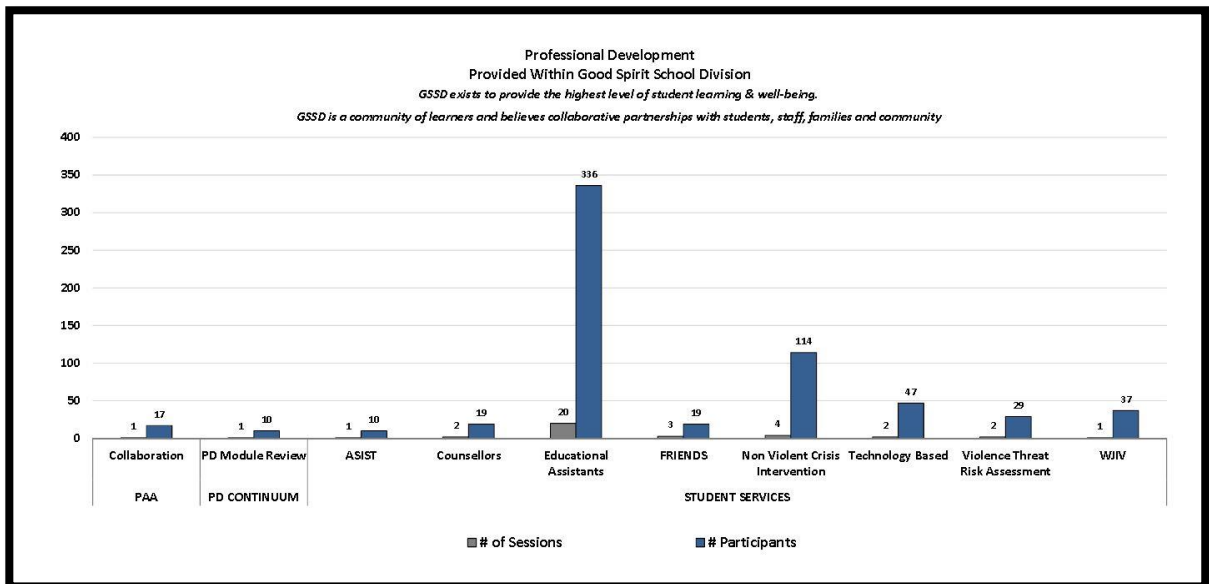
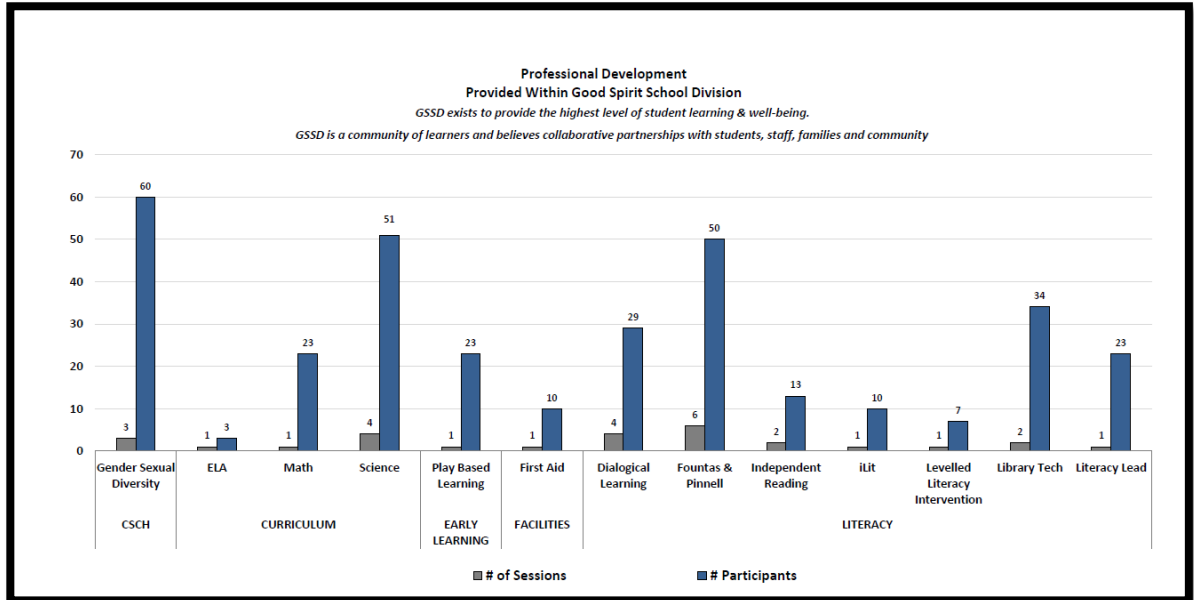
- By June 2020, GSSD will enhance system effectiveness by investing in staff, through training and development.
 - By June 2017, GSSD will enhance levels of qualified staff.
 - By June 2017, GSSD will increase leadership capacity.
 - By June 2017, GSSD will strengthen staff engagement and morale.
- By June 2020, GSSD will enhance system effectiveness by enhancing existing external partnership and by seeking new opportunities.
 - By June 2017, GSSD will engage in conversations with their local First Nations.
 - By June 2017, GSSD will engage in conversations with their local teachers' association (GSTA).
 - By June 2017, GSSD will engage in conversations with their local political representatives.
 - By June 2017, GSSD will engage in conversations with their local community college.
 - By June 2017, GSSD will engage in conversations with their local union & out of scope groups.

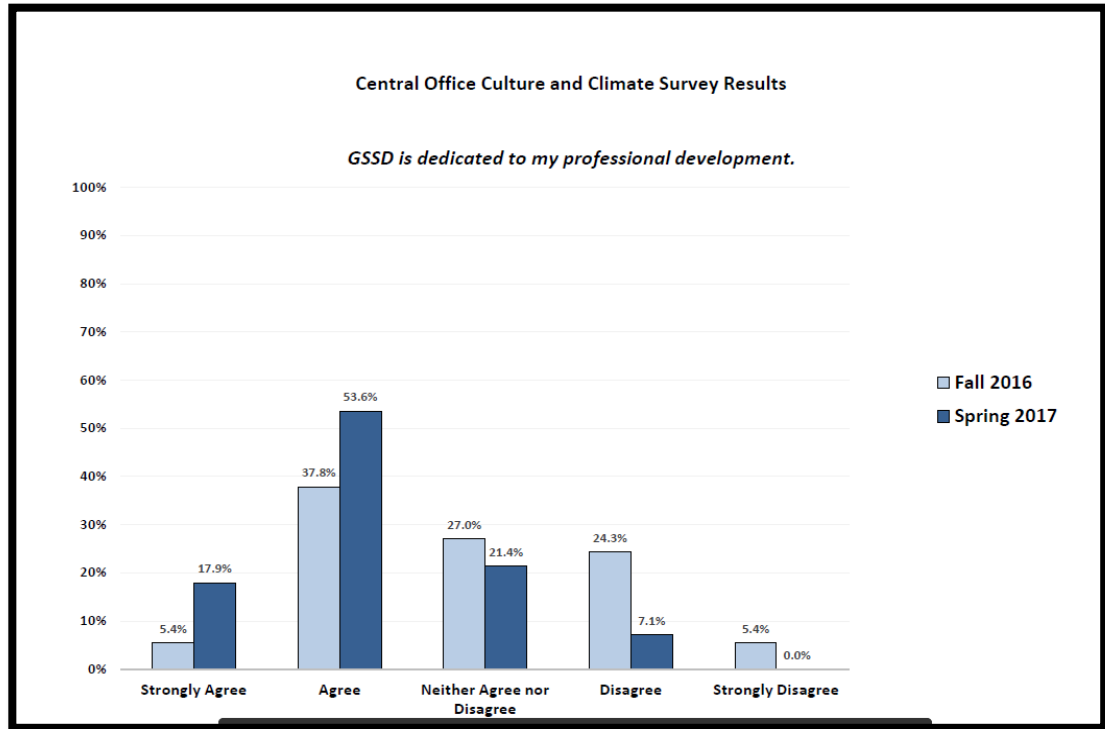
Within the financial stewardship focus area GSSD focused on the following long-term & short-term goals:

- By June 2020, GSSD will implement division wide approaches to find efficiencies and increase value-add in order for the division to be responsive to the challenges of student and staff needs.

	<ul style="list-style-type: none"> ○ By June 2017, GSSD will continue to improve alignment and transparency of resource allocation. ○ By June 2017, GSSD will continue to strive to reduce risk to the Board of Education. ○ By June 2017, GSSD will continue to strive for improved infrastructure.
<p>School division actions taken during the 2016-17 school year to support local priority area</p>	<ul style="list-style-type: none"> ● By June 2017, the Human Resources (HR) Department reviewed and refined the Central Office Performance Review Process. ● By June 2017, the Senior Leadership Team and the Transportation Department refined the Out of Attendance Area Request Process. ● By 2017, the Administrative Council reviewed and refined all existing Administrative Procedures. ● By June 2017, the Student Services Department updated the GSSD Threat Risk Assessment Administrative Procedure to align with updated Yorkton and Area Community Protocol to support a consistent coordinated response to threats. ● By fall 2017, the Administrative Council will have developed and conducted an engagement survey with the staff of the Fairview Education Centre. The ad hoc committee will review the findings and develop strategies moving forward. ● By June 2017, Administrative Council reviewed department budgets on a quarterly basis to find efficiencies that can be applied towards other areas of the division operations. ● By fall 2017, Education Council reviewed and refined the professional staffing ratios. ● By fall 2017, Administrative Council will have revised its current field trip application process to exclude student travel outside of Canada and the continental United States. ● By fall 2017, the Corporate Services Department will have utilized the Board of Education committee structure to develop and implement a Finance Committee to review and approve all contracts over \$100,000.

Local Measures for People Capacity – Professional Development Priority





Analysis of results

The Good Spirit School Division has continued to emphasize the training and development of its staff. As a result, GSSD has embarked on a robust professional development (PD) plan focusing on planning, Response to Intervention (RtI), Instruction for all of our teaching staff. Specialized supports such as play based learning for our early-years teachers and Assist training for our counselling staff. As a result, our students are reporting higher levels of intellectual engagement than the provincial average. Our attendance and graduation rates have also consistently out-paced the provincial results overall.

Demographics

Students

In 2016-17, 6,104 students were enrolled with the division. This represents a decrease in the number of students enrolled from 2015-16 (6,117) and a decrease from 2014-15 (6,146).

Grade			
	2014-15	2015-16	2016-17
Kindergarten	481	474	428
1	472	484	488
2	464	468	498
3	450	465	486
4	438	440	472
5	479	438	465
6	447	467	434
7	460	455	471
8	475	464	459
9	461	488	476
10	521	477	500
11	507	499	425
12	491	498	502
Total	6,146	6,117	6,104

PreK	149	146	146
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Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	273	278	288
	4 to 6	210	212	248
	7 to 9	208	209	211
	10 to 12	214	190	169
	Total	905	889	916
English as an Additional Language	1 to 3	44	54	72
	4 to 6	33	41	52
	7 to 9	31	32	41
	10 to 12	27	30	35
	Total	135	157	200

Note: Enrolment numbers are based on the actual number of students enrolled in each grade as of September 30 of each year (not FTEs).

Source: Ministry of Education, 2016

Staff

Job Category	FTEs
Classroom teachers	397.2
Principals, vice-principals	25.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	158.6
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	51.3
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	58.9
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	114.0
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	811.4

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.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

The Director of Education, Quintin Robertson, reported directly to the Board of Education. As Director, Quintin had responsibility in the areas of Communications, Program Development, 5-Year Professional Development Continuum, and Strategic Planning.

Deputy Director of Corporate Services, Sherry Todosichuk, Deputy Director of Education Services, Donna Kriger, and Senior Executive Assistant, Heather Morris, directly reported to the Director of Education. Superintendents of Education, Mark Forsythe, Tracy Huckell, Alisa Leidl, Lisa Wotherspoon, and Assistant Superintendent of Business Administration indirectly reported to the Director.

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 Métis Education, Early Learning, Graduation Rates,

Home Based Education, English as an Additional Language, Human Resources, Student Services, Comprehensive School Community Health, Programming, Locally Developed Courses, Distributed Learning, Coaching Model, Outcome-Based Report Cards and Technology Services. The Superintendents reported directly to the Deputy Director of Education.

The Deputy Director of Corporate Services was responsible for all business aspects including Human Resources, overseeing the managers in the Accounting and Payroll departments. The Assistant Superintendent of Business Administration directly reported to the Deputy Director of Corporate Services and was responsible for the Facilities department and oversaw the manager of Transportation.

The Senior Executive Assistant was responsible for data mining, data disaggregation, communications, Board meeting preparation, provided support to both Education and Corporate Services, and supervised the receptionist and education services executive assistants.

School Division Infrastructure and Transportation

School List 2016-17

School	Grades	Location
Bear Stream School	Colony	Kamsack
Calder School	K-8	Calder
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
Fort Livingstone School	K-8	Pelly
Grayson School	K-8	Grayson
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 Comprehensive High School	6-12	Sturgis
Sturgis Elementary School	K-5	Sturgis
Victoria School	PreK-4	Kamsack
Yorkdale Central School	K-8	Yorkton
Yorkton Regional High School	9-12	Yorkton

Infrastructure Projects

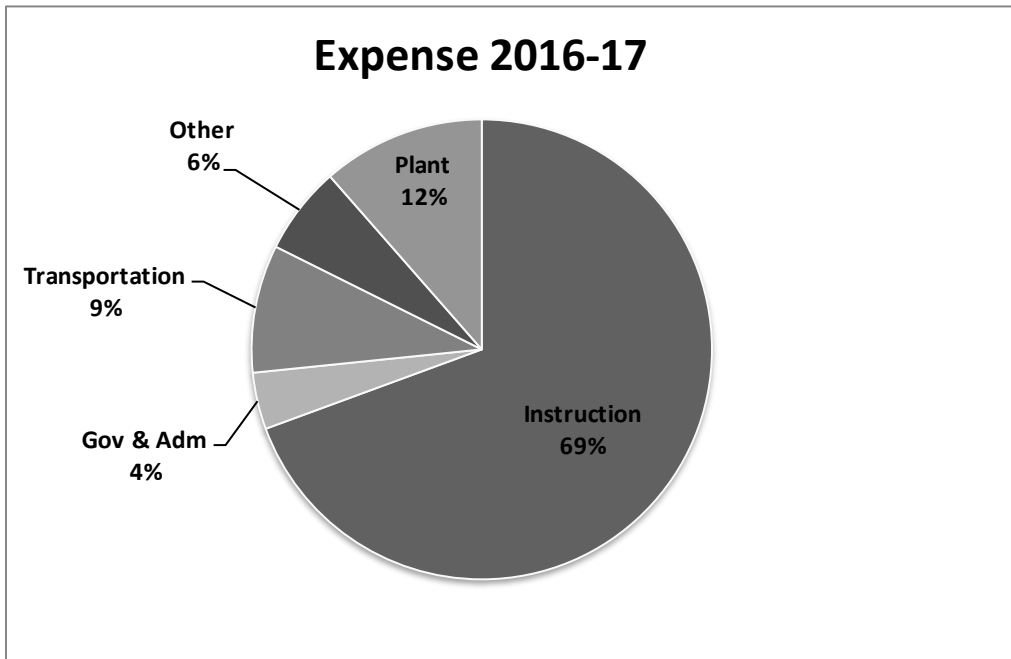
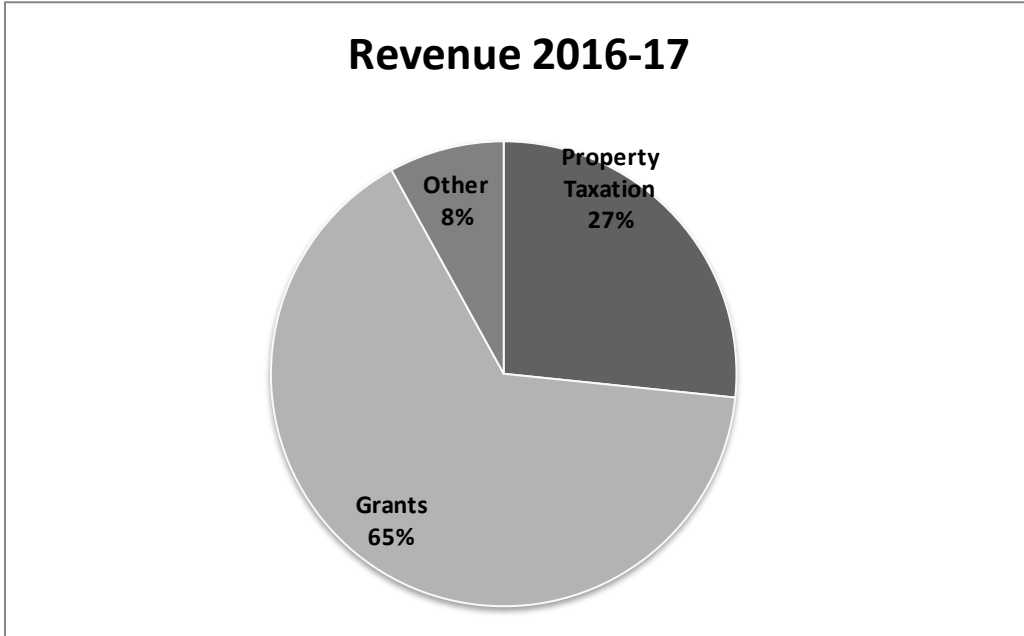
Infrastructure Projects			
School	Project	Details	2016-17 Cost
Sturgis Composite School	School consolidation	Renovated upstairs wing and south wing to accommodate the consolidation of the Sturgis Elementary and Composite High Schools	400,000
Yorkton Regional High School	Asbestos Abatement	Removal of Asbestos spray on acoustical ceiling in classrooms – emergent funding	300,000
Sturgis Composite School	Roof Project	Replacement of roof over two sections of the school	303,000
Preeceville School	Roof Project	Replacement of roof over elementary wing of the school	278,000
Total			1,281,000

Transportation

The Good Spirit School Division is primarily a rural school division and a significant number of students are transported on school buses in the cities of Melville and Yorkton where urban transportation is provided. The Good Spirit School Division operates its own transportation fleet consisting of 106 regular route buses and 42 spare buses. The division owned bus fleet includes eight buses equipped with wheelchair lifts. The division has some boundaries that are coterminous with those of Christ the Teacher Catholic Schools (CTTCS). GSSD transports CTTCS rural students to their schools in the communities of Melville and Yorkton. The student breakdown is 2,607 GSSD and 298 CTTCS students on our buses.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	19,099,656	21,281,404	18,997,023	2,181,748	11%	1
Grants	51,690,613	52,226,433	66,938,664	535,820	1%	
Tuition and Related Fees	2,615,460	2,120,278	2,235,914	(495,182)	-19%	2
School Generated Funds	2,400,000	2,638,316	2,552,909	238,316	10%	3
Complementary Services	866,172	977,749	1,007,190	111,577	13%	4
External Services	230,005	244,186	270,744	14,181	6%	5
Other	403,000	414,919	405,315	11,919	3%	
Total Revenues	77,304,906	79,903,285	92,407,759	2,598,379	3%	
EXPENSES						
Governance	580,326	509,436	582,781	(70,890)	-12%	6
Administration	2,749,642	2,597,503	2,873,499	(152,139)	-6%	7
Instruction	54,730,135	54,076,962	53,954,672	(653,173)	-1%	
Plant	7,728,057	8,925,370	8,710,755	1,197,313	15%	8
Transportation	7,324,432	7,006,493	6,614,895	(317,939)	-4%	
Tuition and Related Fees	985,000	836,726	1,015,830	(148,274)	-15%	9
School Generated Funds	2,418,924	2,476,540	2,488,491	57,616	2%	
Complementary Services	873,054	1,003,244	1,305,917	130,190	15%	10
External Services	203,870	232,932	278,178	29,062	14%	11
Other Expenses	172,229	266,115	458,975	93,886	55%	12
Total Expenses	77,765,669	77,931,321	78,283,993	165,652	0%	
Surplus (Deficit) for the Year	(460,763)	1,971,964	14,123,766			

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

Note	Explanation
1	Increase in taxable assessments. Adjustment to decrease allowance for uncollectible taxes by \$381,800
2	Shortfall of tuition fee paying students from projections
3	Increased activity at the school levels
4	Invitational Shared Services Grant \$150,000 received offset by a reduction in Parent and Preschool Education Program grant funding and Daycare Proceeds
5	Increase in Kids First Funding
6	Less board member activity and professional development and public relations
7	Vacancy of Human Resource Manager and executive assistant during the year
8	Completed Preventative Maintenance Renewal projects were expensed during the year as they did not meet capitalization requirements
9	Fewer adult basic education students enrolled
10	Invitational Shared Services Grant \$150,000 received offset by reduced expenses in Pre-K program and 3rd party programs
11	Additional expenditures for Regional Kids First Program
12	Loss on deemed disposition of capital assets recognized

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 (new member)	8,263	2,824	-	5,868	-	500	17,455
Balyski, Christopher	6,808	2,007	-	1,216	-	600	10,631
Cairns, Dorothy-Jo (Vice) (past member)	2,225	627	-	-	-	100	2,952
Cottenie, Bryan (past member)	2,575	1,055	-	-	-	100	3,730
Dokuchie, Gilda	7,195	2,146	-	5,570	-	600	15,511
Gendur, Gord	4,500	-	-	4,079	-	600	9,179
Haacke, Richard (resigned)	455	-	-	-	-	-	455
Johnson, Jaime (new member)	8,634	3,333	-	4,455	-	500	16,922
Leson, Shannon	8,693	1,684	-	5,012	-	600	15,988
Morrison, Jan (new member)	6,148	470	-	4,202	-	500	11,320
Rushowick, Bonnie (past member)	1,145	-	-	-	-	100	1,245
Simpson, Robert (Vice)	18,190	4,821	-	6,135	-	600	29,746
Smandych, Lois (Chair)	22,375	5,226	-	7,011	-	600	35,212
Stachura, Florence	11,003	3,117	-	6,222	-	600	20,941
Variyan, Steven (new member)	7,515	-	-	261	-	500	8,276

Personal Services

Name	Amount
ADAMS, PHIL R	85,357
ALMASI, DARCY D	65,196
ALSPACH, DANIEL	89,242
ANDRUSKO, MICHAEL	88,002
ANGELONI, BRIAN S	90,967
ANTONICHUK, LAURIE	86,542
BADOWICH, EDRALIN	66,022
BAILLIE, CURTIS D	82,875
BAILLIE, KOREN	67,075
BALL, MELISSA	87,203
BALL, TREVOR	87,951
BARON, CANDICE	88,636
BAYER, KIPP	99,012
BEATTY, SHAUNE M	122,512
BELLAMY, ERIC T	91,285
BERES, BREANNE L	89,324
BETGE, LORI L	92,584
BETTS, CASSANDRA	68,839
BIEBER, MEGAN	50,770
BISHOP, AMY A	86,288
BISHOP, CLAIRE M	96,424
BJORNERUD, R. GRANT	86,158
BLAIR, JOEL D	83,225
BLATTER, ALEXANDRIA J	62,209
BLIGHT, MAUREEN	99,836
BLOSHA, TARA L	97,978
BOAKE, DONNA R	77,313
BOGARD, ANDREA M	65,524
BOMBOIR, TIMOTHY R	109,866
BORK, CHERYL K	86,772
BOYDA, JASON	90,420
BOYLE, DANIEL C	74,147
BREITKREUZ, TANYA L	86,065
BRENNER, SUSAN A	99,691
BUDZ, DIAN	87,172
BUDZ, NOEL	105,751
BUHLER, ROBERT H	79,254
BULITZ, DEBORAH L	82,270

Name	Amount
CAMERON, BRADLEY	114,210
CANNON, JESSICA M	72,744
CARBNO, BRENDA M	69,147
CASTLE, EMMA J	58,969
CASTLE, PENNY S	106,458
CHAPMAN, LORAN E	78,866
CHAPMAN, MICHAEL P	72,378
CHEWKA, ALICIA L	68,963
CHIASSON, KEVIN P	92,208
CHORNEYKO, BARRY	90,706
CHORNEYKO, EUGENE G	86,296
CHRISTIE-PETROVICH, SARAH E	70,302
CHUTSKOFF, KIMBERLY	86,217
CLARK, WAYNE G	91,383
CLARKE, NICOLE R	88,337
COBB, REGAN	68,614
COLEMAN, DONALD R	87,853
COOMBER-BENDTSEN, DANIEL J	76,095
COPP, DEREK	113,672
CORSON, LEE ANN	86,250
COUNCIL, TREVOR	61,854
COURVILLE, HEATHER D	86,158
CRAIG, JILL	69,749
CRASKE, KERRIE	51,757
CROSS, DANIEL T	85,973
CROW, EMILY	61,612
CYHLA, HOLLY A	90,153
CYMBALISTY, SHARON A	52,659
DANIEL, KENT R	88,430
DANYLKO, TAMMY A	87,192
DANYLUK, CHRISTINE	90,658
DAVIS, LAURA M	64,247
DAVIS, SHAWNA M	69,040
DECORBY, ORALIE A	61,733
DEFRANE, ROBYN M	74,754
DELONG, STEVEN J	68,791
DERKATCH, JHONNETTE M	70,639
DERUITER, LESLIE	67,292

Name	Amount
DERUITER, SARAH	67,462
DESHAIES, KARA	74,621
DEVEAU, KRISTAL S	69,444
DEWARLE, CARLA R	85,993
DIDUCK, SANDRA	87,446
DODGE, WILLIAM	86,112
DONOVAN, PATTI-JO	86,181
DOUPE, CARMA LEE	86,806
DRADER, BLAIR T	97,744
DRADER, SUSAN E	102,688
DYCK, LISA M	88,827
EBERT, JEANNETTE A	87,344
EDGAR, GRANT A	80,286
EFFA, ROBYN R	88,545
EFTODA, TIFFANY A	77,187
EITENEIER, KIM E	101,924
ELMY, KERI D	87,260
ENGE, DIANA	87,386
ERHARDT, GORDON T	120,260
ERHARDT, JO-ANN	87,654
ERHARDT, LAUREL D	90,952
ERICKSON, CALLA	90,368
EXNER, RHONDA L	86,030
FARQUHARSON, CRYSTAL	88,491
FARQUHARSON, MICHAEL J	92,036
FARQUHARSON, STEPHEN C	106,267
FEDERUIK, MARK	68,935
FEDORCHUK, TRACEY	87,286
FLEURY, RANDY	62,397
FLEURY, TAMMY	87,563
FLICK, TENILLE J	77,566
FOGG, REG	57,942
FOLK, CRAIG	79,814
FORBES, HELEN	91,224
FORSYTHE, MARK R	150,146
FORSYTHE, TRACY L	122,103
FRANKLIN, CARY	91,567
GALE, CANDICE	85,973
GAREAU, JULIE L	81,311
GAREAU, RYAN K	108,900

Name	Amount
GENDREAU, VALERIE D	96,327
GERHARDT, CATHY	99,921
GIBBS, REBECCA J	67,617
GILLIS, RONALD E	104,267
GIROUX, HEATHER	107,712
GIROUX, KACEY	72,061
GOGOL, NOELLE E	56,848
GORDON, CRAIG S	61,454
GORDON, JASON	113,263
GOSELIN, ROBERT J	59,102
GOULDEN, MICHELLE D	71,808
GRAAS, ERIN	83,825
GRAFF, ROBERT E	70,111
GREENSIDES, SARAH M	84,179
GRILL TULLOCH, KATHLEEN I	85,986
GROCHOLSKI, GEOFF	70,321
GRONA, MELISSA D	88,254
GRYWACHESKI, ALLYSON	59,686
GUILLET, MICHELLE L	82,727
GULKA, KIMBERLY C	67,880
HAAS, ASHLEY D	76,974
HACK, KENDAL	68,587
HACZKEWICZ, MICHELE J	97,259
HACZKEWICZ, MIKE J	127,082
HALL, TAMARA	112,864
HAMILTON, DONNA L	92,412
HANSON, KENDRA R	51,091
HANSON, LESLEA	90,169
HARDY, JANINE A	68,555
HARRICK, CHRISTY D	96,961
HAUGEN, TARA M	95,285
HAWLEY, CHRISTINE S	56,657
HAWLEY, LIBERTY V	64,724
HEARN, LAUREN L	87,449
HEARN, THOMAS L	86,314
HEGEDUS, MEGAN	75,297
HEIN, BRADLEY A	51,219
HEISE, RICK A	99,752
HELFRICH, KENDRA M	88,434
HELMECZI, DAWN M	86,848

Name	Amount
HERMISTON, LISA	92,212
HESHKA, ROBIN L	83,616
HICKS, CHAD	72,786
HICKS, JILLIAN L	87,164
HNIDEY, KARLIE	81,927
HOFFMAN, ANDREW	78,277
HOLLINGER, CAROL L	57,717
HOLM, SHARON	80,244
HOMENIUK, SIMONE N	97,241
HOVIND, KAREN	62,511
HOZJAN, DONNA M	87,900
HRYNCHYSHYN, NATHAN	63,923
HRYWKI, ERNEST A	51,614
HUANG, LORRAINE M	90,845
HUCKELL, TRACY R	145,888
HURLBURT, MEGHAN J	64,184
HURLEY, SHANNON R	90,792
INGHAM, JENNIFER	94,045
INNES, RHONDA R	86,683
IVANOCHKO, DEBBIE	91,142
JACOBS, MARK	56,401
JAMES, DARRYL	110,409
JARVIS, LEANN M	88,156
JARVIS, MIKE	52,299
JOHANSON, MELISSA M	87,846
JOHNSON, CORY E	63,988
JOHNSON, KYLIE	66,014
JOHNSON, LISA M	60,707
JORDAN, RYAN	91,311
KAMINSKI, LYNETTE M	109,226
KAMINSKI, SHELDON G	75,728
KAPITOLER, ROBIN	88,433
KATCHIN, LISA J	90,869
KATZBERG, WESLEY	79,422
KEMPTON, TIMOTHY J	93,147
KENDALL, LAURIE C	78,583
KENTEL, LAUREL J	87,738
KINDIAK, RENEE C	90,635
KINDRATSKY, JANEL	93,834
KING, DOUG	111,679

Name	Amount
KIRK, CELENE M	68,980
KIRK, MYRON L	105,852
KIRSCHMAN, CHELSEY K	78,981
KIRSCHMAN, CORREEN	63,901
KIRSCHMAN-LUTZ, CARMELLA	64,300
KITCH, LISA	90,343
KITCHEN, CHANTEL L	75,208
KITCHEN, KEVIN C	87,528
KITCHEN, LEONA L	88,212
KITSCH, DARREN	89,516
KITTELSON, MURRAY D	91,177
KITTLER, CARMAL	51,863
KLEBECK, SHEILA	86,230
KNIGHT, ANITA L	86,857
KNIGHT, COLIN M	76,903
KNOLL, L. JEAN	90,338
KOBERINSKI, CHAD	86,357
KOHLER, TRISTYNE	58,618
KOHLERT, MARY BETH	85,973
KOPP-MCKAY, ADELLE	103,926
KORELL, BRITTANY	63,992
KOROL, TERESA	121,866
KOSKIE, KATHERINE	60,324
KOSTELNYK, DANA A	71,853
KOSTIUK, SHAWN M	111,815
KOVAL, LAURIE E	88,347
KRASOWSKI, DARCIE D	88,740
KRAWETZ, BRYCE	113,399
KREKLEWICH, DOUG	79,032
KREKLEWICH, KRISTINE A	65,824
KREKLEWICH, MELANIE	86,503
KRESAK, DAVID	69,030
KRIENKE, LUKE	82,552
KRIGER, DONNA	166,668
KULCSAR, PENNY M	85,973
KUSCHAK, ALYSSA K	62,434
KUZ, KELSEY M	55,926
KYLE, ALAN T	70,621
KYLE, JESSICA J	69,201
LAKE, ELORA R	69,858

Name	Amount
LAMBERT, KELLY A	82,323
LAMBERT, RYAN	90,817
LANDSTAD, CYNTHIA	86,455
LANGAN, KAREN	52,645
LANGLEY, DAVID T	60,790
LARIO, TONILEE	80,887
LAVIOLETTE, AMANDA K	75,186
LEBLANC, KATHERINE	116,743
LECHNER, BRANDY	86,687
LECHNER, CHAD	100,512
LEIDL, ALISA D	140,169
LEIDL, REGINALD A	115,415
LESANN, JEANNINE M	71,713
LESSER, SHERRY	87,864
LEWIS, CARLA	87,381
LINDSAY, KERI L	51,434
LINSLEY, KERRY	90,522
LIPPAI, WANITA L	97,787
LIVINGSTON, ASHLEY	64,548
LORENZO, DESIREE L	64,017
LORENZO, TYLER M	65,384
LOVAS, DENISE E	86,256
LOWES, L. THOMAS	92,474
LOZINSKI, ARLENE	110,603
LUTZ, RON	91,629
MACHNEE, CECIL	115,721
MARCHAND, GLENN A	87,817
MARSHALL, BAILEY D	58,977
MATTHEWS, RICHELLE L	59,040
MCBRIDE, JOHNNA	108,249
MCDOWELL, BENSON	82,380
MCDOWELL, BRET L	76,640
MCDOWELL, CHAD M	91,444
MCGONIGAL, ALEXIS N	75,011
MCINTYRE, SHANNON L	79,615
MCLEAN, ROBERT	71,985
MERRIAM, KIMBERLY	90,153
MERRITT, AMBER	65,988
MICHALCHUK, KAREN L	87,195
MICHALISHEN, SHARON L	97,319

Name	Amount
MILES, LESLEY	84,029
MILLER, DUANE J	90,891
MITSCHKE, CHRISTINE M	86,434
MOLARO, JOCELYN N	72,350
MOORE, AMBER K	90,933
MORIN, HEATH	91,430
MORLEY, MICHELLE	103,683
MORRIS, ERICA J	69,292
MORRIS, HEATHER	62,746
MORTON, MEGHAN D	68,614
MUIR, SUSAN D	90,306
MULHERN, DEREK G	60,108
MUND, HEATHER	94,720
MUZYKA, DENNIS	62,732
MYHRE, SHIRLEY L	93,963
NAGY, CAROL R	85,973
NASHIEM, DARLA	107,323
NEEDHAM, BRANDON	117,024
NEIBRANDT, EVAN D	63,459
NEIBRANDT, KAELYN N	62,097
NELSON, DALICE	87,318
NESSETH, DENNIS J	109,386
NEUSTAETER, KRISTINE F	70,741
NICHOL, JULIANA M	65,607
NIELSEN, DUSTIN C	85,086
NIXON, KRYSTEN	60,960
O'DELL, RONDA	86,722
OLAFSON, PENNY I	86,004
OLSON, CARLA	88,010
OLSON, TRACEY L	86,849
OLSON, TREVOR	108,564
ONDA, SUSAN D	89,330
ONSLow, SARAH	58,930
OSTAFIE, LINDSEY	86,322
OSTAPOWICH, PERRY A	91,444
ODDIE, GERMAINE L	91,695
PANDIT, PRIYA	90,153
PARISLOFF, JULIE C	92,089
PARMAR, VIJAY S	119,781
PARSONS, TERRI L	107,881

Name	Amount
PARSONS, TRICIA A	86,030
PATERSON, HEIDI	95,861
PATZWALD, ALANA	84,255
PAWLIW, EUGENE N	91,168
PAYNE, JASON W	90,891
PEARCE, ANDREW	70,732
PENNELL, COLLEEN A	94,120
PERPELUK-NIECKAR, KELLY	93,934
PETERS, LINDSAY J	87,164
PETERSON, KRISTEN S	87,117
PFEIFER, DION C	87,203
PHILLIPPI, DONNA M	91,608
PICKARD-FARMER, BRANDI	63,869
PIERCEY, NICOLE R	100,971
PITSULA, LAUREL	54,337
PLACATKA, DAVID	86,971
PLOSZ, SHEAN	50,964
PONCELET, LEE D	86,065
PRESTIE, ARLENE	87,750
PRINCE, FALLON L	95,613
PRINTZ, DEAN	119,087
PROPP, LINDSEY	64,644
PRYCHAK, JENNIFER	85,337
PSUTKA, CAROLYNE	75,082
RAINE, CHARLOTTE E	103,802
REDMOND, SHAWN C	90,153
REEVE, KENDRA R	63,327
REEVE, RHETT I	63,715
REMINEK, MEGAN	74,327
RIECKEN, BETHANY	51,816
ROACH, SHARON M	91,321
ROBERTSON, QUINTIN M	197,254
ROCK, ALLYSON K	64,660
RODGERSON, KIM	85,973
ROMANCHUK, TARA L	81,982
RONDEAU, ANDREW P	86,121
ROSOWSKY, SHAWNA	87,419
ROSTOTSKI, EVAN K	76,577
RUBLETZ, STACY	69,448
RUF, SARAH	70,780

Name	Amount
RUF, VALERIE	110,396
RUTTEN, DARLENE	50,476
SANDERCOCK, TANIS E	70,012
SAPARA, DEVIN J	60,861
SAUSER, TAMARA	88,518
SCHARNATTA-KERR, CHARLENE L	88,305
SCHEFFLER, GARY R	102,426
SCHENDEL, MARK E	87,971
SCHERLOSKI, DORANDA L	83,017
SCHLAMP, TOM M	90,861
SCHLECHTER, CARRIE J	67,267
SCHMELINSKY, CHRISTA	68,464
SCHWARTZ, JOANNE	87,449
SEELEY, TWILA D	57,274
SEEREY, KELSEY M	86,287
SEEREY, KENT	98,550
SEGHERS, NATHAN	65,120
SERDACHNY, DEREK	65,336
SEVERSON, DOUG	93,832
SHABATOSKI, WENDY	94,802
SHARPE, ROBY J	87,848
SHIELDS, KELSEY D	113,042
SHIVAK-LANGFORD, MADISON	73,929
SIDORYK, DALE	92,859
SILVIUS, NICOLE R	81,595
SIMMONS, BRITTANY	75,355
SIMON, KENDRA	102,074
SIMONSEN, RANDEEN	82,337
SIMPSON-DOMRES, DONNA	107,970
SLIVA, DAVID	88,875
SMIDT, JULIANNE	76,585
SMITH, CINDY E	97,189
SOMOGYI, RAE-LYNN	68,998
SORESTAD, ERIC	92,420
SPELAY, CURTIS M	92,428
SPENCER, JACKELYN G	93,381
SPILCHUK, RAQUEL C	83,650
STANEK-SEBASTIAN, LANA L	91,997
STANKO, JOZETTE M	62,781
STANKO, RYAN A	72,134

Name	Amount
STANKUSZ, ALEKSANDRA A	76,085
STECIUK, RODNEY	111,204
STEFFENSON, CANDICE	79,032
STEWART, JODI MAY	91,097
STOLAR, ERIN	85,740
STRAKER, TARA	69,980
STROZEN, LISA	85,978
STUPAK, CORY J	62,397
SVEINBJORNSON, LAURA	62,168
SVENSON, JOHN E	90,537
SWEENEY, BRAD	113,643
SWEEZEY, TERREN S	62,397
SWIDZINSKI, CRYSTAL M	86,803
SWIDZINSKI, THAD M	102,854
SZABO, JANA L	85,973
SZNERCH, CINDY-JANE	81,568
TANNER, BARBARA E	64,902
TAYPOTAT, TAMMY	90,153
TEMPLEMAN HYNES, TRACY	63,290
TENEYCKE, ALISON	51,657
THERRIEN, NICOLE	69,771
THOMAS, KARIE	113,667
THOMAS, LUCAS J	72,822
THOMPSON, ROBERT K	70,111
TKACHUK, DON G	92,348
TODOSICHUK, SHERRY	158,323
TOFFAN, VALDA	88,041
TREVENA, DONALD	108,062
TROST, JASON M	111,936
TROST, KERRILYN	92,415
TULLOCH, GLENDA	88,314
TULLOCH, K. SCOTT	108,173
TURCHINETZ, DEAN G	86,639
UNCHULENKO, AIMEE	84,269
UNTERSCHUTE, KIMBERLEY M	72,946
VAN EEDEN, CINDY	51,346

Name	Amount
VAUGHAN, SCOTT D	69,545
VOSPER, KIMBERLY A	87,111
WALDBAUER, SHAELYNN	73,224
WALKER, BROOKE E	64,464
WALKER, DION J	90,338
WALKER, FRANK L	59,615
WALKER, JARRET R	88,217
WALKER, KELLY	88,555
WALLIS, SCOTT K	78,399
WANDY, DARREN W	104,567
WAWRYK, AMBER J	82,992
WAWRYK, RYLEY G	86,342
WELKE, LAUREL M	103,667
WENDELL, NEIL G	91,741
WERLE, JENNIFER	108,122
WERLE, PAMELA L	87,167
WESTBERG, SHELLY	81,868
WHALEN, H. GRAHAM	107,447
WIHAK, DONALD L	96,881
WILGOSH, KAREN	88,555
WILK, MICHAEL	64,888
WILLEMS, GLEN A	90,153
WILLIAMS, CHELSEY L	70,479
WILSON, JULIE M	86,319
WILSON, STUART K	91,306
WIRL, SHAUNA	73,859
WOTHERSPOON, LISA M	140,169
YEADON, LISA L	86,905
YEMEN, T. SCOTT	91,506
ZACK, TERRY R	90,522
ZALISCHUK, ELAINE J	78,494
ZAYSHLEY, DARLA J	86,123
ZERR, PATTI R	82,530
ZUBKO, SHAYNA R	72,549
ZWARYCH, RODERICK A	88,382

Transfers

Name	Amount
Parkland College	741,455
Swan Valley School Division	109,200

Name	Amount
Yorkton Tribal Admin Inc.	150,000

Supplier Payments

Name	Amount
AODBT	95,161
Bank of Montreal	571,925
Carpet One Floor & Home	67,099
City of Yorkton	98,587
Clark Roofing(1964) LTD	572,627
Concentra Commercial Leasing	61,648
Cummins Western Canada	88,135
Dohms, Greg	77,163
Federated Co-operatives LTD	401,177
G. Hahn Contracting LTD	116,788
Gardon Securities & Monitoring	87,421
Gateway Co-op	73,876
Gordon Food Service Canada LTD	54,072
HBI Office Plus INC	150,813
Holoien, Rhae-Ann	128,224
Huber, Larry	84,680
IBM Canada	117,604
Inland Audio Visual	75,214
L.M. Driving School	116,746
Legacy Bus Sales LTD	109,186
Maplewood Computing	86,139
Maxim Transportation SVC INC	145,683
MCS Community Development	92,711
Miners Construction CO LTD	57,720
MLT Aikins LLP	1,094,222
Nixon Electrical Service LTD	115,975
Northland Marketing INC	85,627
Ottenbreit Sanitation Services	51,665
Pearson Canada INC	60,712
Penguin Refrigeration LTD	87,956

Name	Amount
Petracek's Janitorial INC	196,884
PMGM Architecture LTD	56,989
Roof Management & Inspection Services	100,185
Royal Stewart LTD	65,336
S-elect Energy LTD	65,435
Sask Energy	485,511
Sask Power Corporation	1,168,870
Sasktel	174,389
SGI- Motor Vehicle Division	126,464
Shanahan's LTD Partnership	66,275
St. John's Music LTD	52,581
Sterling Truck & Trailer Sales	65,753
Suncorp Valuations	55,359
Supreme Basics	66,390
Sylogist LTD	160,728
Synovia Solutions LLC	64,200
Sysco Food Services	55,055
T.L. Penner Construction INC	3,540,720
Tech Data Canada Corporation	61,413
Terry Ortynsky's Royal Ford	133,411
Titan Sport Systems LTD	90,415
Toshiba Business Solutions	101,466
Unisource Canada INC	69,719
Veritiv Canada INC	124,300
Visco Demolition Contractors LTD	233,477
Warner Truck Industries LTD	2,304,066
Wenger Canada	55,039
Western Financial Group	264,331
Yorkton Plumbing & Heating	169,821
1 Stop Playgrounds LTD	103,166

Other Expenditures

Name	Amount
CUPE 4784	123,702
Good Spirit Teacher's	77,454
Marsh Canada Limited	335,049
Municipal Employees Pension Plan	2,229,861
Receiver General	14,745,206
Sask School Board's Association	832,668
Sask Teacher's Federation	5,346,757
Sas Teacher's Superannuation	72,475
Sask Worker's Compensation Board	233,296

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, 2017

Sherry Todosichuk, CPA, CGA

Chief Financial Officer

Miller Moar Grodecki Kreklewich & Chorney

Auditor

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

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	Schedule E: Net Change in Non-Cash Operating Activities
N1-23	Notes to Financial Statements



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

Management's Responsibility for the Financial Statements

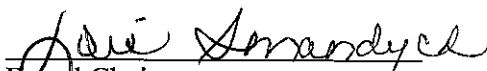
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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


Board Chair


CEO/Director of Education


Deputy Director - Corporate Services

November 23, 2017

Miller Moar Grodecki Krekewich & Chorney
Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Good Spirit School Division No. 204 which comprise the statement of financial position as at August 31, 2017 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Good Spirit School Division No. 204 as at August 31, 2017 and the results of its operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards for other government organizations.

Miller Moar Grodecki Krekewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 23, 2017

Good Spirit School Division No. 204
Statement of Financial Position
as at August 31, 2017

	2017	2016
	\$	\$
Financial Assets		(Restated)
Cash and Cash Equivalents	13,214,536	14,175,436
Accounts Receivable (Note 8)	12,386,684	13,148,936
Portfolio Investments (Note 4)	56,330	56,103
Total Financial Assets	25,657,550	27,380,475
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	2,569,861	2,196,838
Long-Term Debt (Note 10)	4,383,480	6,276,034
Liability for Employee Future Benefits (Note 6)	722,600	609,600
Deferred Revenue (Note 11)	4,817,583	4,432,512
Total Liabilities	12,493,524	13,514,984
Net Financial Assets	13,164,026	13,865,491
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	65,345,493	62,841,017
Prepaid Expenses	918,367	749,414
Total Non-Financial Assets	66,263,860	63,590,431
Accumulated Surplus (Note 14)	79,427,886	77,455,922

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:

_____ *Adri Samardych*

Chairperson

_____ *Spodovichuk*

Deputy Director - Corporate Services

Good Spirit School Division No. 204
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
REVENUES	(Note 15)		
Property Taxation	19,099,656	21,281,404	18,997,023
Grants	51,690,613	52,226,433	66,938,664
Tuition and Related Fees	2,615,460	2,120,278	2,235,914
School Generated Funds	2,400,000	2,638,316	2,552,909
Complementary Services (Note 12)	866,172	977,749	1,007,190
External Services (Note 13)	230,005	244,186	270,744
Other	403,000	414,919	405,315
Total Revenues (Schedule A)	77,304,906	79,903,285	92,407,759
EXPENSES			
Governance	580,326	509,436	582,781
Administration	2,749,642	2,597,503	2,873,499
Instruction	54,730,135	54,076,962	53,954,672
Plant	7,728,057	8,925,370	8,710,755
Transportation	7,324,432	7,006,493	6,614,895
Tuition and Related Fees	985,000	836,726	1,015,830
School Generated Funds	2,418,924	2,476,540	2,488,491
Complementary Services (Note 12)	873,054	1,003,244	1,305,917
External Services (Note 13)	203,870	232,932	278,178
Other Expenses	172,229	266,115	458,975
Total Expenses (Schedule B)	77,765,669	77,931,321	78,283,993
Operating Surplus (Deficit) for the Year	(460,763)	1,971,964	14,123,766
Accumulated Surplus from Operations, Beginning of Year	77,455,922	77,455,922	63,332,156
Accumulated Surplus from Operations, End of Year	76,995,159	79,427,886	77,455,922

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
	(Note 15)		(Restated)
Net Financial Assets, Beginning of Year	13,865,491	13,865,491	9,048,386
Changes During the Year			
Operating Surplus (Deficit) for the Year	(460,763)	1,971,964	14,123,766
Acquisition of Tangible Capital Assets (Schedule C)	(2,878,788)	(7,169,704)	(13,386,406)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	63,583
Net Loss on Disposal of Capital Assets (Schedule C)	-	125,066	97
Amortization of Tangible Capital Assets (Schedule C)	4,056,957	4,540,162	3,960,844
Net Change in Other Non-Financial Assets	-	(168,953)	55,221
Change in Net Financial Assets	717,406	(701,465)	4,817,105
Net Financial Assets, End of Year	14,582,897	13,164,026	13,865,491

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, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		(Restated)
Operating Surplus for the Year	1,971,964	14,123,766
Add Non-Cash Items Included in Surplus (Schedule D)	4,665,228	3,960,941
Net Change in Non-Cash Operating Activities (Schedule E)	1,464,393	(2,520,929)
Cash Provided by Operating Activities	8,101,585	15,563,778
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(7,169,704)	(13,386,406)
Proceeds on Disposal of Tangible Capital Assets	-	63,583
Cash (Used) by Capital Activities	(7,169,704)	(13,322,823)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(227)	(324)
Cash (Used) by Investing Activities	(227)	(324)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	825,000
Repayment of Long-Term Debt	(1,892,554)	(2,282,112)
Cash (Used) by Financing Activities	(1,892,554)	(1,457,112)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(960,900)	783,519
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	14,175,436	13,391,917
CASH AND CASH EQUIVALENTS, END OF YEAR	13,214,536	14,175,436

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, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	19,099,656	20,398,490	18,655,737
Total Property Tax Revenue	19,099,656	20,398,490	18,655,737
Grants in Lieu of Taxes			
Federal Government	-	61,949	80,352
Provincial Government	-	198,836	213,047
Other	-	22,727	35,886
Total Grants in Lieu of Taxes	-	283,512	329,285
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	2,556	-
House Trailer Fees	-	37,898	35,835
Total Other Tax Revenues	-	40,454	35,835
Additions to Levy			
Penalties	-	256,568	234,690
Other	-	381,792	-
Total Additions to Levy	-	638,360	234,690
Deletions from Levy			
Cancellations	-	(79,412)	(20,384)
Other Deletions	-	-	(238,140)
Total Deletions from Levy	-	(79,412)	(258,524)
Total Property Taxation Revenue	19,099,656	21,281,404	18,997,023
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	49,806,252	48,557,688	51,699,150
Other Ministry Grants	103,750	117,914	118,607
Total Ministry Grants	49,910,002	48,675,602	51,817,757
Other Provincial Grants	285,000	266,837	223,933
Federal Grants	26,400	-	-
Grants from Others	-	383,368	352,186
Total Operating Grants	50,221,402	49,325,807	52,393,876
Capital Grants			
Ministry of Education Capital Grants	1,469,211	2,900,626	14,001,206
Other Capital Grants	-	-	543,582
Total Capital Grants	1,469,211	2,900,626	14,544,788
Total Grants	51,690,613	52,226,433	66,938,664

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	18,000	24,000
Federal Government and First Nations	2,589,960	2,066,867	2,210,164
Individuals and Other	25,500	34,536	-
Total Tuition Fees	2,615,460	2,119,403	2,234,164
Transportation Fees	-	875	1,750
Total Operating Tuition and Related Fees	2,615,460	2,120,278	2,235,914
Total Tuition and Related Fees Revenue	2,615,460	2,120,278	2,235,914
School Generated Funds Revenue			
Curricular			
Student Fees	60,000	48,772	49,143
Total Curricular Fees	60,000	48,772	49,143
Non-Curricular Fees			
Commercial Sales - Non-GST	260,000	270,668	242,051
Fundraising	570,000	415,111	439,717
Grants and Partnerships	10,000	26,558	35,801
Other	1,500,000	1,877,207	1,786,197
Total Non-Curricular Fees	2,340,000	2,589,544	2,503,766
Total School Generated Funds Revenue	2,400,000	2,638,316	2,552,909
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	722,172	722,172	721,752
Other Ministry Grants	-	150,000	150,000
Federal Grants	115,000	82,144	107,202
Total Operating Grants	837,172	954,316	978,954
Fees and Other Revenue			
Tuition and Related Fees	-	875	-
Other Revenue	29,000	22,558	28,236
Total Fees and Other Revenue	29,000	23,433	28,236
Total Complementary Services Revenue	866,172	977,749	1,007,190

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Provincial Grants	55,005	76,896	76,896
Total Operating Grants	55,005	76,896	76,896
Fees and Other Revenue			
Other Revenue	175,000	167,290	193,848
Total Fees and Other Revenue	175,000	167,290	193,848
Total External Services Revenue	230,005	244,186	270,744
Other Revenue			
Miscellaneous Revenue	77,000	109,151	116,304
Sales & Rentals	226,000	195,130	184,051
Investments	100,000	110,638	104,960
Total Other Revenue	403,000	414,919	405,315
TOTAL REVENUE FOR THE YEAR	77,304,906	79,903,285	92,407,759

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			(Restated)
Board Members Expense	188,466	155,913	151,159
Professional Development - Board Members	76,240	48,869	60,645
Advisory Committees	35,600	34,043	36,620
Professional Development - Advisory Committees	5,500	2,503	2,802
Elections	21,000	36,430	4,791
Other Governance Expenses	253,520	231,678	326,764
Total Governance Expense	580,326	509,436	582,781
Administration Expense			
Salaries	2,053,618	1,933,354	2,173,270
Benefits	229,881	228,744	237,650
Supplies & Services	248,939	266,830	262,139
Non-Capital Furniture & Equipment	3,500	2,050	6,818
Building Operating Expenses	50,500	34,743	42,455
Communications	47,800	45,781	40,026
Travel	61,300	46,394	51,986
Professional Development	33,900	17,798	41,843
Amortization of Tangible Capital Assets	20,204	21,809	17,312
Total Administration Expense	2,749,642	2,597,503	2,873,499
Instruction Expense			
Instructional (Teacher Contract) Salaries	38,273,063	37,619,562	37,893,549
Instructional (Teacher Contract) Benefits	1,882,791	1,815,142	1,890,155
Program Support (Non-Teacher Contract) Salaries	7,047,617	7,115,793	7,019,928
Program Support (Non-Teacher Contract) Benefits	1,329,864	1,303,931	1,263,014
Instructional Aids	1,315,192	1,202,635	1,384,945
Supplies & Services	848,514	801,857	667,302
Non-Capital Furniture & Equipment	161,631	146,763	130,689
Communications	180,146	168,431	169,474
Travel	233,900	194,465	211,324
Professional Development	453,534	309,098	355,660
Student Related Expense	172,614	202,302	163,583
Amortization of Tangible Capital Assets	2,831,269	3,196,983	2,805,049
Total Instruction Expense	54,730,135	54,076,962	53,954,672

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,685,086	2,763,890	2,605,558
Benefits	511,977	482,722	459,115
Supplies & Services	17,550	28,993	21,961
Non-Capital Furniture & Equipment	4,500	4,230	4,373
Building Operating Expenses	4,218,500	5,344,537	5,347,833
Communications	15,250	11,347	12,190
Travel	59,000	69,825	62,999
Professional Development	16,000	7,220	9,158
Amortization of Tangible Capital Assets	200,194	212,606	187,568
Total Plant Operation & Maintenance Expense	7,728,057	8,925,370	8,710,755
Student Transportation Expense			
Salaries	3,222,640	3,143,364	2,987,910
Benefits	549,924	533,512	514,866
Supplies & Services	1,379,580	1,149,344	962,026
Non-Capital Furniture & Equipment	727,700	588,871	716,295
Building Operating Expenses	80,200	66,323	75,930
Communications	11,400	9,893	11,626
Travel	16,000	28,344	21,157
Professional Development	17,600	29,307	13,064
Contracted Transportation	334,000	367,572	380,684
Amortization of Tangible Capital Assets	985,388	1,089,963	931,337
Total Student Transportation Expense	7,324,432	7,006,493	6,614,895
Tuition and Related Fees Expense			
Tuition Fees	980,000	829,526	1,009,430
Transportation Fees	5,000	7,200	6,400
Total Tuition and Related Fees Expense	985,000	836,726	1,015,830
School Generated Funds Expense			
Cost of Sales	240,000	246,774	199,843
School Fund Expenses	2,160,000	2,217,044	2,275,927
Amortization of Tangible Capital Assets	18,924	12,722	12,721
Total School Generated Funds Expense	2,418,924	2,476,540	2,488,491

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Administration Salaries & Benefits	-	-	108,588
Instructional (Teacher Contract) Salaries & Benefits	509,162	487,193	486,688
Program Support (Non-Teacher Contract) Salaries & Benefits	276,278	281,730	419,024
Instructional Aids	71,962	61,570	95,344
Supplies & Services	-	783	1,508
Building Operating Expenses	-	7,209	7,836
Communications	-	2,012	3,458
Travel	-	2,491	3,980
Professional Development (Non-Salary Costs)	-	-	994
Student Related Expenses	-	150,000	168,121
Contracted Transportation & Allowances	15,000	4,177	3,554
Amortization of Tangible Capital Assets	652	6,079	6,822
Total Complementary Services Expense	873,054	1,003,244	1,305,917
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	103,544	113,794	162,572
Supplies & Services	100,000	107,169	109,821
Communications	-	943	-
Travel	-	10,676	5,637
Professional Development (Non-Salary Costs)	-	350	114
Amortization of Tangible Capital Assets	326	-	34
Total External Services Expense	203,870	232,932	278,178
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	15,000	5,980	6,452
Interest on Debentures	-	74,997	-
Interest on Capital Loans	8,623	-	101,895
Interest on Other Long-Term Debt	148,606	60,072	74,420
Total Interest and Bank Charges	172,229	141,049	182,767
Loss on Disposal of Tangible Capital Assets	-	125,066	97
Provision for Uncollectable Accounts	-	-	276,111
Total Other Expense	172,229	266,115	458,975
TOTAL EXPENSES FOR THE YEAR	77,765,669	77,931,321	78,283,993

Good Spirit School Division No. 204

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017**

	Land		School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under			
	Land	Improvements	Buildings	Buses	Vehicles	Equipment	Equipment	Software	Construction	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
											(Restated)
Opening Balance as of September 1	282,589	526,759	64,750,880	13,102,662	566,944	7,072,576	4,852,676	236,119	19,900,630	111,291,835	105,494,807
Additions/Purchases	-	-	-	2,172,707	128,149	770,964	80,765	71,750	3,945,369	7,169,704	13,386,406
Disposals	-	-	(1,418,407)	-	-	(327,682)	-	-	-	(1,746,089)	(7,589,378)
Transfers to (from)	-	38,426	23,687,944	-	-	-	-	-	(23,726,370)	-	-
Closing Balance as of August 31	282,589	565,185	87,020,417	15,275,369	695,093	7,515,858	4,933,441	307,869	119,629	116,715,450	111,291,835
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	79,014	35,798,312	7,352,458	449,575	3,552,884	1,076,902	141,673	-	48,450,818	52,015,672
Amortization of the Period	-	28,259	1,605,415	1,039,669	71,010	751,585	982,650	61,574	-	4,540,162	3,960,844
Disposals	-	-	(1,293,341)	-	-	(327,682)	-	-	-	(1,621,023)	(7,525,698)
Closing Balance as of August 31	N/A	107,273	36,110,386	8,392,127	520,585	3,976,787	2,059,552	203,247	N/A	51,369,957	48,450,818
Net Book Value											
Opening Balance as of September 1	282,589	447,745	28,952,568	5,750,204	117,369	3,519,692	3,775,774	94,446	19,900,630	62,841,017	53,479,135
Closing Balance as of August 31	282,589	457,912	50,910,031	6,883,242	174,508	3,539,071	2,873,889	104,622	119,629	65,345,493	62,841,017
Change in Net Book Value	-	10,167	21,957,463	1,133,038	57,139	19,379	(901,885)	10,176	(19,781,001)	2,504,476	9,361,882
Disposals											
Historical Cost	-	-	1,418,407	-	-	327,682	-	-	-	1,746,089	7,589,378
Accumulated Amortization	-	-	1,293,341	-	-	327,682	-	-	-	1,621,023	7,525,698
Net Cost	-	-	125,066	-	-	-	-	-	-	125,066	63,680
Price of Sale	-	-	-	-	-	-	-	-	-	-	63,583
(Loss) on Disposal	-	-	(125,066)	-	-	-	-	-	-	(125,066)	(97)
Net Book Value (NBV) of Assets Pledged as Security for Debt											
	-	-	-	1,031,291	-	-	152,227	-	-	1,183,518	1,683,810

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$4,022,264 (2016 - \$4,766,616) representing \$3,624,926 (2016 - \$4,450,042) in School Buses, \$397,338 (2016 - \$316,574) in Computer Hardware and Audio Visual Equipment. Amortization of \$1,610,042 (2016 - \$1,507,574) has been recorded on these assets.

Good Spirit School Division No. 204
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2017

	2017	2016
	\$	\$
Non-Cash Items Included in Surplus		(Restated)
Amortization of Tangible Capital Assets (Schedule C)	4,540,162	3,960,844
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	125,066	97
Total Non-Cash Items Included in Surplus	4,665,228	3,960,941

Good Spirit School Division No. 204
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	762,252	(1,274,070)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	373,023	(1,613,009)
Increase in Liability for Employee Future Benefits	113,000	73,400
Increase in Deferred Revenue	385,071	237,529
Decrease (Increase) in Prepaid Expenses	(168,953)	55,221
Total Net Change in Non-Cash Operating Activities	1,464,393	(2,520,929)

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Good Spirit School Division No. 204” and operates as “the Good Spirit School Division No. 204”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Trust Funds

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

d) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 722,600 (2016 - \$ 609,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 21,281,404 (2016 - \$ 18,997,023) because final tax assessments may differ from initial estimates.
- uncollectible taxes and accounts receivable of \$ 1,498,513 (2016 - \$ 1,853,148) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$ 4,540,162 (2016 - \$ 3,960,844) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

e) Financial Instruments

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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

f) Financial Assets

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

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

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

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

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

g) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the school division include land, land improvements, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets, and assets under construction.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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.

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

h) Liabilities

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

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

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

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.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

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

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

i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

j) Revenue Recognition

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

i) Government Transfers (Grants)

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

ii) Property Taxation

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

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

k) Statement of Remeasurement Gains and Losses

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

l) Adoption of Public Sector Accounting Standards

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights.

Adoption of these standards has not resulted in any disclosure changes.

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$ 8,000,000 that bears interest at a rate of prime with BMO. This line of credit is authorized by a borrowing resolution by the board of education and is secured by tax revenue and grants. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2017 was \$ NIL (August 31, 2016 - \$ NIL).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Shares/Equity in Co-operatives/Credit Unions	\$ 56,330	\$ 56,103
Total portfolio investments	\$ 56,330	\$ 56,103

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5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 155,913	\$ 353,523	\$ -	\$ -	\$ 509,436	\$ 582,781
Administration	2,162,098	413,596	-	21,809	2,597,503	2,873,499
Instruction	47,854,428	3,025,551	-	3,196,983	54,076,962	53,954,672
Plant	3,246,612	5,466,152	-	212,606	8,925,370	8,710,755
Transportation	3,676,876	2,239,654	-	1,089,963	7,006,493	6,614,895
Tuition and Related Fees	-	836,726	-	-	836,726	1,015,830
School Generated Funds	-	2,463,818	-	12,722	2,476,540	2,488,491
Complementary Services	768,923	228,242	-	6,079	1,003,244	1,305,917
External Services	113,793	119,139	-	-	232,932	278,178
Other	-	125,066	141,049	-	266,115	458,975
TOTAL	\$ 57,978,643	\$ 15,271,467	\$ 141,049	\$ 4,540,162	\$ 77,931,321	\$ 78,283,993

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at February 28, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	2017	2016
	Aug. 31, 2017	Aug. 31, 2016
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate for Teachers (excluding merit and promotion)	2.50%	3.20%
Inflation and productivity rate for Non-Teachers (excluding merit and promotion)	3.00%	3.20%
Expected average remaining service life (years)	14	14

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Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 972,300	\$ 877,400
Current period service cost	91,800	83,000
Interest cost	22,000	23,300
Benefit payments	(31,300)	(59,900)
Actuarial (gains) / losses	(153,100)	48,500
Accrued Benefit Obligation - end of year	901,700	972,300
Unamortized Net Actuarial Loss	(179,100)	(362,700)
Liability for Employee Future Benefits	\$ 722,600	\$ 609,600

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 91,800	\$ 83,000
Amortization of net actuarial loss	30,500	27,000
Benefit cost	122,300	110,000
Interest cost	22,000	23,300
Total Employee Future Benefits Expense	\$ 144,300	\$ 133,300

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

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	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	499	68	567	581
Member contribution rate (percentage of salary)	11.30%/13.50%	6.05% / 7.85%	6.05% / 13.50%	6.05% / 12.40%
Member contributions for the year	\$ 4,418,491	\$ 15,765	\$ 4,434,256	\$ 4,049,201

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	2017	2016
Number of active School Division members	479	467
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,125,137	\$ 1,108,372
School Division contributions for the year	\$ 1,125,137	\$ 1,108,372
Actuarial (extrapolation) valuation date	<u>(Dec/31/2016)</u>	<u>Dec/31/2015</u>
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

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8. ACCOUNTS RECEIVABLE

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

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 11,476,750	\$1,200,000	\$ 10,276,750	\$ 10,750,980	\$1,554,635	\$ 9,196,345
Provincial Grants Receivable	1,100,000	-	1,100,000	2,453,895	-	2,453,895
GST Receivables	270,852	-	270,852	185,317	-	185,317
Other Receivables	1,037,595	298,513	739,082	1,611,892	298,513	1,313,379
Total Accounts Receivable	\$ 13,885,197	\$1,498,513	\$ 12,386,684	\$ 15,002,084	\$1,853,148	\$ 13,148,936

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 821,456	\$ 1,024,236
Supplier Payments	1,416,493	997,467
Other (Caution Fees, School, Scholarship)	331,912	175,135
Total Accounts Payable and Accrued Liabilities	\$ 2,569,861	\$ 2,196,838

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10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2017	2016
Capital Loans:	RBC Norquay School - 4.12% matures Aug 2019 monthly repayments of \$7,127	\$ 163,924	\$ 240,966
	RBC Technology Loan - 1.82% matures Jul 2020 monthly repayments of \$82,970	2,603,129	3,542,328
	BMO YRHS - 4.51% matured Nov 2016 monthly repayments of \$10,576	-	22,797
	RBC Bus Loan - 1.89% matures Sep 2019 monthly repayments of \$18,049	432,908	639,241
		3,199,961	4,445,332
Other Long-Term Debt:			
Capital Leases	RBC 10 bus lease 5762 matured Oct 2016 monthly repayments of \$16,968	-	10,660
	RBC 10 bus lease 12832 matures Dec 2017 monthly repayments of \$17,915	64,406	279,389
	RBC 23 bus lease 27694 matures Oct 2021 monthly repayments of \$14,429	623,551	771,360
	RBC 13 bus lease 17902 matures Sep 2018 monthly repayments of \$16,968	343,334	622,401
	Concentra copier lease 14637 matures Jun 2018 quarterly repayments of \$5,697	22,789	45,578
	Concentra copier lease 15089 matures Feb 2019 quarterly repayments of \$10,132	60,789	101,314
	Concentra copier lease 17106 matures Sep 2021 quarterly repayments of \$4,038	68,650	-
		1,183,519	1,830,702
Total Long-Term Debt		\$ 4,383,480	\$ 6,276,034

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Future principal repayments over the next 5 years are estimated as follows:					
	Capital Loans		Capital Leases		Total
2018	\$	1,246,898	\$	570,749	\$ 1,817,647
2019		1,271,747		248,493	1,520,240
2020		681,316		163,962	845,278
2021		-		163,962	163,962
2022		-		36,353	36,353
Total	\$	3,199,961	\$	1,183,519	\$ 4,383,480

Principal and interest payments on the long-term debt are as follows:						
	Capital Loans		Capital Leases		2017	2016
Principal	\$	1,245,371	\$	647,183	\$ 1,892,554	\$ 2,282,112
Interest		74,997		60,071	135,068	176,316
Total	\$	1,320,368	\$	707,254	\$ 2,027,622	\$ 2,458,428

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Capital projects:				
Federal capital tuition	\$ 370,952	\$ 65,219	\$ -	\$ 436,171
Proceeds from sale of school buildings	408,263	-	-	408,263
Total capital projects deferred revenue	779,215	65,219	-	844,434
Other deferred revenue:				
Property Taxes	3,637,729	146,420	-	3,784,149
Third Party Grants	15,568	221,077	47,645	189,000
Total other deferred revenue	3,653,297	367,497	47,645	3,973,149
Total Deferred Revenue	\$ 4,432,512	\$ 432,716	\$ 47,645	\$ 4,817,583

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12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2017 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2017	2016
Revenues:				
Operating Grants	\$ 722,172	\$ 232,144	\$ 954,316	\$ 978,953
Fees and Other Revenues	-	23,433	23,433	28,237
Total Revenues	722,172	255,577	977,749	1,007,190
Expenses:				
Salaries & Benefits	657,299	111,624	768,923	1,014,300
Instructional Aids	47,190	14,380	61,570	95,343
Supplies and Services	-	783	783	1,508
Building Operating Expenses	3,209	4,000	7,209	7,836
Communications	1,514	498	2,012	3,458
Travel	627	1,864	2,491	3,980
Professional Development (Non-Salary Costs)	-	-	-	995
Student Related Expenses	-	150,000	150,000	168,121
Contracted Transportation & Allowances	-	4,177	4,177	3,554
Amortization of Tangible Capital Assets	-	6,079	6,079	6,822
Total Expenses	709,839	293,405	1,003,244	1,305,917
Excess (Deficiency) of Revenues over Expenses	\$ 12,333	\$ (37,828)	\$ (25,495)	\$ (298,727)

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

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

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13. EXTERNAL SERVICES

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

Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2017 and 2016:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Other Programs	2017	2016
Revenues:				
Operating Grants	\$ -	\$ 76,896	\$ 76,896	\$ 76,896
Fees and Other Revenues	167,290	-	167,290	193,848
Total Revenues	167,290	76,896	244,186	270,744
Expenses:				
Salaries & Benefits	72,584	41,210	113,794	162,572
Supplies and Services	94,706	12,463	107,169	109,821
Communications	-	943	943	-
Travel	-	10,676	10,676	5,637
Professional Development	-	350	350	114
Amortization of Tangible Capital Assets	-	-	-	34
Total Expenses	167,290	65,642	232,932	278,178
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ 11,254	\$ 11,254	\$ (7,434)

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

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

14. ACCUMULATED SURPLUS

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

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

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Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 62,841,017	\$ 7,044,638	\$ 4,540,162	\$ 65,345,493
Less: Debt owing on Tangible Capital Assets	(6,276,034)	(80,766)	(1,973,320)	(4,383,480)
	56,564,983	6,963,872	2,566,842	60,962,013
PMR maintenance project allocations (1)	1,252,767	1,673,360	1,240,528	1,685,599
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	60,775	9,873	1,423	69,225
Minor Renovations	-	1,000,000	-	1,000,000
Feasibility Study Non-School Facilities	-	200,000	-	200,000
Risk Management & Security	-	134,000	-	134,000
Purchase of Buses	-	800,000	-	800,000
	60,775	2,143,873	1,423	2,203,225
Other:				
School generated funds	1,189,676	25,483	11,141	1,204,018
Future Expenditures YRHS flood	100,000	-	-	100,000
School budget carryovers	293,982	289,569	293,982	289,569
Third Party Programs	72,104	159,040	181,565	49,579
	1,655,762	474,092	486,688	1,643,166
Unrestricted Surplus	17,921,635	-	4,987,752	12,933,883
Total Accumulated Surplus	\$ 77,455,922	\$ 11,255,197	\$ 9,283,233	\$ 79,427,886

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

The purpose and nature of each Internally Restricted Surplus amount is as follows: School generated funds, school based budgets and third party programs are surpluses carried over for those specific areas. Future expenditures from Yorkton Regional High School flood settlement is for an elevator lift. New reserves were established to set aside unrestricted surplus for minor renovations, feasibility study of non-school facilities, risk management and security as well as purchase of buses.

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15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 27, 2016 and the Minister of Education on August 8, 2016.

16. RELATED PARTIES

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences.

Related Party Transactions

Transactions with these related parties have occurred and been settled on normal trade terms.

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	<u>2017</u>	<u>2016</u>
Revenues:		
Ministry of Education	\$ 52,448,400	\$ 66,690,715
Other School Divisions	1,486,851	1,010,423
Other	480,842	464,220
	\$ 54,416,093	\$ 68,165,358
Expenses:		
Parkland College	\$ 744,782	\$ 967,257
Sask Energy	469,147	700,789
Sask Power	1,135,505	1,135,624
Sasktel	169,254	266,178
Sask Workers Compensation	233,296	187,607
Other	226,744	94,261
	\$ 2,978,728	\$ 3,351,716
Accounts Receivable:		
Ministry of Education	\$ 1,100,000	\$ 2,453,895
Christ the Teacher RCSSD	5,775	62,708
Living Sky School Division	58,700	-
	\$ 1,164,475	\$ 2,516,603
Prepaid Expenses:		
Sask Workers Compensation	\$ 76,303	\$ 62,174
	\$ 76,303	\$ 62,174
Accounts Payable and Accrued Liabilities:		
Sasktel	\$ 144,706	\$ 80,024
Other	12,190	-
	\$ 156,896	\$ 80,024

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

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

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17. TRUSTS

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

Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	2017	2016	2017	2016	2017	2016
Cash and short-term investments	\$ 464,625	\$ 154,976	\$ 27,154	\$ 147,165	\$ 491,779	\$ 302,141
Accounts Receivable	-	110,326	-	-	-	110,326
Portfolio investments	-	-	264,331	191,551	264,331	191,551
Total Assets	464,625	265,302	291,485	338,716	756,110	604,018
Revenues						
Contributions and donations	1,685,542	1,267,157	13,650	11,550	1,699,192	1,278,707
Interest on investments	-	-	2,726	4,558	2,726	4,558
	1,685,542	1,267,157	16,376	16,108	1,701,918	1,283,265
Expenses						
Litigation	1,384,464	1,046,667	-	-	1,384,464	1,046,667
Contracted Services	101,755	226,235	-	-	101,755	226,235
Awards to Students	-	-	63,607	22,045	63,607	22,045
	1,486,219	1,272,902	63,607	22,045	1,549,826	1,294,947
Excess (Deficiency) of Revenues over Expenses	199,323	(5,745)	(47,231)	(5,937)	152,092	(11,682)
Trust Fund Balance, Beginning of Year	265,302	271,047	338,716	344,653	604,018	615,700
Trust Fund Balance, End of Year	\$ 464,625	\$ 265,302	\$ 291,485	\$ 338,716	\$ 756,110	\$ 604,018

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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:			
2018	\$ 79,468	\$ 491,281	\$ 570,749
2019	36,416	212,077	248,493
2020	16,153	147,809	163,962
2021	16,153	147,809	163,962
2022	4,038	32,315	36,353
Interest and executory costs	152,228	1,031,291	1,183,519
	-	155,162	155,162
Total Lease Obligations	\$ 152,228	\$ 1,186,453	\$ 1,338,681

19. ACCOUNTING CHANGES

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.

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20. CORRECTION OF PRIOR PERIOD ERROR

Subsequent to the year ended August 31, 2016, the school division identified an error in photocopier lease classification. Due to this error, the school division's long-term debt for capital leases was understated by \$ 146,892. The prior period comparative amounts have been restated from those previously reported to correct for this error. The correction of this error has impacted the school division's financial statements as follows: The long-term debt was increased by \$ 146,892 and the Tangible Capital Asset value for Computer Hardware and Equipment was increased by \$ 146,892 in the prior year. There is no change to accumulated surplus as a result of this change.

21. COMPARATIVE INFORMATION

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

22. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase 10 school buses at a total cost of \$ 1,103,014.

23. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal.

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

The aging of grants and other accounts receivable as at August 31, 2017 was:

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	August 31, 2017				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,100,000	\$ -	\$ 700,000	\$ -	\$ 400,000
Other Receivables	1,037,595	358,558	89,136	15,367	574,534
Gross Receivables	2,137,595	358,558	789,136	15,367	974,534
Allowance for Doubtful Accounts	(298,513)	-	-	-	-
Net Receivables	\$ 1,839,082	\$ 358,558	\$ 789,136	\$ 15,367	\$ 974,534

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, 2017				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$2,569,861	\$ 2,345,048	\$ 224,813	\$ -	\$ -
Long-term debt	4,383,480	929,407	871,070	2,583,003	-
Total	\$6,953,341	\$ 3,274,455	\$ 1,095,883	\$2,583,003	\$ -

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$ 8,000,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2017.

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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