



# **Good Spirit School Division No. 204 Annual Report 2013-2014**



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**Good Spirit School Division No. 204**  
***Students Come First***

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## Letter of Transmittal



Honourable Don Morgan, Q.C.  
Minister of Education

Dear Minister Morgan:

The Board of Education of Good Spirit School Division No. 204 is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

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

Lois Smandych  
Chairperson

## Highlights/Accomplishments for 2013-14

Accomplishments embody our five aspirational statements and are intrinsic to our work to realize achievements on a daily, weekly, monthly and yearly basis. The school environment plays a major role in the development of children and it is our responsibility to do what we can to ensure their experience is as positive as it can be. We strive to provide the highest personal achievement level possible for each and every student. Our motto of “Students Come First” mirrors the provincial work in the development of the Education Sector Strategic and is the way in which we conduct ourselves on a daily basis. We are proud to share a small sampling of our 2013-14 highlights:

**Five Year Professional Development Continuum** – Good Spirit School Division believes in “Learning Without Limits” and “Achievement For All”. Teachers within GSSD employ differentiated instruction or responsive teaching strategies with a belief that each and every student can learn and succeed at high levels. Responsive teaching is a philosophy of teaching and learning that puts the needs of individual students at the center of all instructional opportunities. Learning experiences focus on curriculum outcomes and are planned around each student's interests, learning preferences, and readiness levels. Teachers continually assess students during the learning process and make adjustments as needed. Students are provided with different pathways to achieve and go beyond established outcomes and objectives. They are encouraged to demonstrate their learning in a variety of different ways.

While many of our teachers are very familiar with the concept of responsive teaching, our aim is to ensure consistency of practice within all 28 of our schools. Therefore, we embarked on a robust professional development plan beginning in 2013-14 and extending for the next 5 years. This plan or continuum is as a direct result of the GSSD strategic plan and the feedback obtained from a number of educational stakeholders. The PD plan represents a cohesive "big picture" look at how all of the initiatives within GSSD connect, with the focus on teaching and learning.

**Levelled Literacy Intervention (LLI)** – Implementing the Levelled Literacy Intervention (LLI) Intermediate Red System was a focus for the 2013-14 school year. This small group, intense intervention targeted grade 4 and 5 students who were not yet meeting Good Spirit School Division curricular grade level literacy expectations. Support was provided to ten schools that were chosen based on divisional data and student need. Interventionists received professional development including training, LLI coach support as well as modelling and observing of lessons. In addition, all GSSD schools with grade 1-3 students continued to have access to LLI Primary Systems (green and blue). The need for this intervention, within these grades, decreased in many schools since LLI was first implemented in 2011.

**Invitational Shared Services Initiative** – The Ministry of Education invited First Nation educational organizations to partner with provincial school divisions to provide shared access to supports for teachers and students. The Good Spirit School Division developed a partnership with the Yorkton Tribal Council. This partnership is focused on improving reading comprehension and attendance of First Nation students living on Reserve.

As participants in the Invitational Shared Services Initiative (ISSI), we committed to work toward improving high school completion rates, improving the quality of life of First Nations students. We plan to support our work with Elders, a literacy coach and a Community Liaison staff member or person. These individuals will work closely with schools in Kamsack, Keeseekoose and Cote Reserves to strengthen relationships to support students and enhance learning. The ISSI is a three year initiative with regular reporting periods.

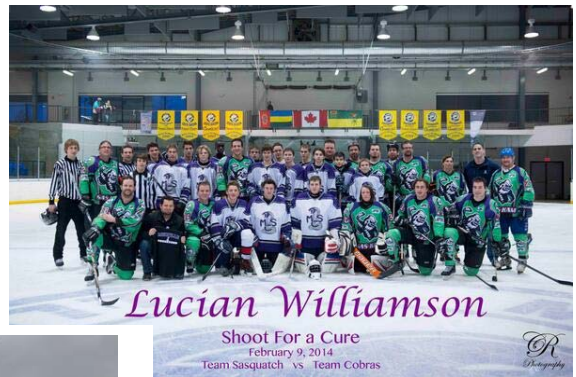
# Introduction

This annual report presents an overview of Good Spirit School Division's activities and results for the fiscal year September 1, 2013 to August 31, 2014.

This annual report provides a snapshot of Good Spirit School Division, its governance structures, students, staff, programs and facilities. It also includes results and analysis of a number of indicators that contribute to student success.

In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



# School Division Profile

## About Us

Good Spirit School Division is a combined rural and city school division with 28 schools located in 17 communities. 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. For a more detailed map of Good Spirit School Division showing the subdivisions and the major towns and highways, go to our website under the Information tab at <http://gssd.ca>.

Much of Good Spirit School Division is rural, encompassing several large towns and two cities, Melville and Yorkton. Our Administration Office is located in a former K-3 school in Yorkton. Three 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 a thriving multi-cultural community. A large potash mine is located near Esterhazy (with exploration for another possible mine near Melville) 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

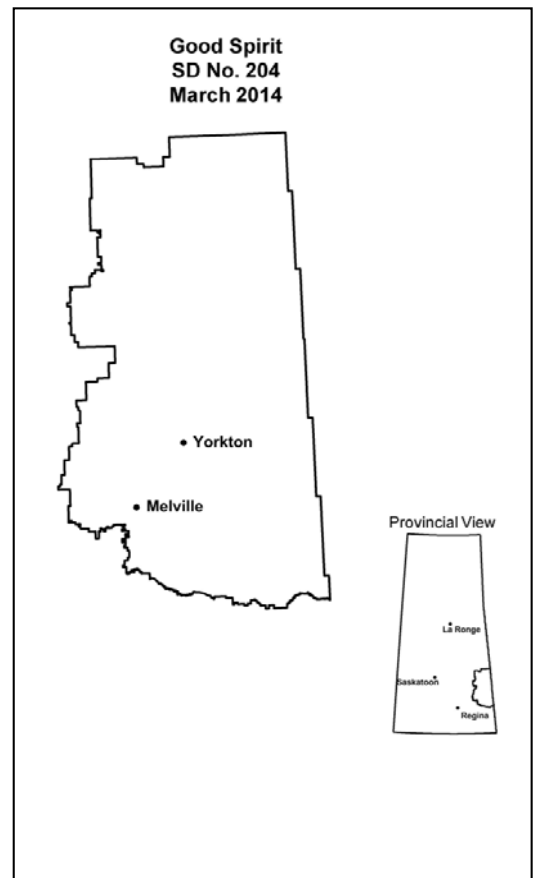
**Values:** We Belong, We Respect, We are Responsible, We Learn, We Nurture

**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

To view the values and aspirational statements in their entirety, please go to our website at <http://gssd.ca/pages/bph.htm>.

Figure 1: Location of Good Spirit School Division



## Program Overview

The students in Good Spirit School Division represent our future. We celebrate and embrace differences in our student population and believe that every child is entitled to receive a positive learning experience and it is our ultimate priority to ensure that they are given every opportunity to do so. In order to provide the best opportunities possible for every student to achieve at their highest level, Good Spirit School Division offers a wide range of programs in our 28 schools.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension. In 2013-14, the division continued to focus on improved student learning in the areas of reading comprehension and math problem solving.

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

- Alternative programming for vulnerable students
- Community school programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Practical and Applied Arts programming
- National Archery in the Schools program
- Universal Teaching program
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Alternate course offerings like millwright program, robotics & hockey academy
- Transition Youth to Employment program

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

- Math, Literacy, Library and Digital Learning Coaches
- Student Services Coordinators
- Educational psychologists
- English as an Additional Language consultant
- Speech and language pathologists
- Student counsellors
- Student support teachers
- Occupational therapists
- Cultural advocate
- Itinerant career counsellor

Programming highlights for 2013-14 included:

**Comprehensive School Community Health (CSCH)** – Student well-being has taken the spotlight in two GSSD schools over the 2013-14 school year. Victoria School in Kamsack and the Melville Comprehensive School were designated pilot schools for Comprehensive School Community Health which strives to enhance what already happens in the classroom and motivates the whole school community by integrating high quality teaching and learning, a healthy physical environment, a supportive social environment and community engagement and partnerships.

Victoria School, as a K-4 “In Motion” school, implemented a “before school” physical activity, run by professional and support staff volunteers. Together with a daily breakfast program, the school endeavored to improve student wellness by combining physical fitness with a healthy nutritional start to each day.

Melville Comprehensive School which hosts Grades 7 through 12 introduced a daily fitness program which included attention to cardiovascular fitness, strength training, flexibility, and traditional sport at the start of each school day for all grade 7 & 8 students. A daily, universal breakfast was also

provided to students in these grades. Data collected through the course of the year clearly showed significant improvement in student attendance, missed days because of illness decreased, academic achievement across all disciplines increased with the number of behavioural/discipline referrals being reduced.

**Practical and Applied Arts Programming** – The first “pure” high school Industrial Mechanics Practical and Applied Arts program in Saskatchewan is in place in Churchbridge Public School (CPS). Introduced in the second semester of 2012-13, the class represented a progression of work over the previous five years.

Two School Community Council (SCC) members, Warren Kaeding and Bob Haacke, saw an opportunity for area students in grades 10 to 12 to get a start on their post-secondary skills training, and set the tone to focus this new high school program on millwright/industrial mechanic applications. Their dedication, cooperation with CPS staff and SCC, the Ministry of Education and GSSD, the program came to fruition. The curriculum did not exist and, now created, is the first of its kind in Saskatchewan and Western Canada.

This was a community-supported effort in not only commitment of personal time but also in the form of monetary donations and sponsorships from various businesses including Mosaic. Mosaic was not only the main sponsor but allowed a flexible working arrangement so that one of their employees could be a temporary instructor until a permanent teacher can be hired. In the fall of 2013, CPS expanded from two forms of Millwright 10 to three levels of grade 10 and 2 levels of grade 11 allowing this unique opportunity for students in Churchbridge, Esterhazy and Langenburg.

**Transitioning Youth to Employment (TYE) Program** – In 2008, the Saskatchewan Abilities Council began offering the Transitioning Youth to Employment Program. The goal of the Transitioning Youth to Employment (TYE) program is to collaborate with Good Spirit School Division staff, families and most importantly students, to prepare students for secure and meaningful employment. To achieve this goal, the Council staff offer skills training, pre-employment preparation, connection to employers and on-going job maintenance supports.

Services were originally offered to a small group of high school students attending the Yorkton Regional High School (YRHS). GSSD soon recognized the value of this program and partnered financially with the Saskatchewan Abilities Council for the 2013-14 school year. This additional funding allowed the Transitioning Youth to Employment staff to extend services to the rural communities of Esterhazy, Langenburg, Churchbridge, Canora, Kamsack, and Melville. On average, 30 youth from GSSD access the program annually and, since April 2013, 26 students have secured paid employment.

There are many success stories to share and the following is just one example. The Transitioning Youth to Employment Program had the opportunity to work with Kirkland Pachal who was referred by Mrs. Doupe at YRHS during the 2013-14 school year. Kirkland participated in the TYE classes and quickly showed our staff that he was ready to start a work experience in the community. Kirkland showed an interest in the mechanical field and together as a team, we placed him at Key Chevrolet as an automotive detailer. Kirkland enjoyed working at Key Chevrolet and connected with the staff and management on a personal level. The management and staff were very supportive of Kirkland and directed him in a positive way. Kirkland’s strong work ethic led to a casual paid position in the detailing department over the summer holidays. The TYE program and YRHS is extremely proud of Kirkland for demonstrating all the work skills and ethics that the TYE program presented to him.



**Community Threat Assessment and Support Protocol Signing** – In the fall of 2013, Good Spirit School Division and Christ the Teacher Catholic Schools (CTTCS) introduced the joint Community Threat Assessment and Support Protocol. Many community partners, including both local school divisions, signed the historic support protocol including the Ministries of Justice and Social Services, the Yorkton City Detachment RCMP, Society for the Involvement of Good Neighbours, Kids First, Sunrise Health Region and Yorkton Tribal Council.

All partners undertook a shared obligation to take active steps to reduce violence in our schools and community. The partners agreed to work together for the common goals of reducing violence, managing threats of violence, and promoting individual, school and community safety. This is achieved through the proactive sharing of information, advice and supports to reduce violence.

The agreement states that all will work together for the benefit of children, youth and their parents/caregivers by:

- Building working relationships based on mutual respect and trust;
- Working in ways that promote safe, caring and restorative school environments and practices;
- Involving children, youth and their families in planning for services and supports;
- Recognizing that each child and youth has unique strengths and needs that should be considered when developing an appropriate support plan;
- Realizing that working together successfully is a process of learning, listening, and understanding one another; and,
- Being patient, trusting and working together to help children and youth become happy, healthy, active, involved, and caring members of the community.

The overriding goal is risk reduction and violence prevention to promote the safety of students, parents/caregivers, school staff, community members, the school or other buildings or property.

This protocol is designed to facilitate communication so that when the Community Threat Assessment and Support Team (Community TAST) is activated, appropriate community partners and Christ the Teacher Catholic Schools and Good Spirit School Division may communicate relevant student information. As part of the protocol design, GSSD and CTTCS and community partners will commit to ongoing staff development in threat assessment training and program review.

## School Division Planning

Good Spirit School Division No. 204 underwent an intensive strategic planning process in the 2011-12 school year. In the following school year, the Board of Education and senior administration concentrated on the strategic planning feedback to set work plans based on a renewed set of strategic priorities and goals to focus our work. Our learning priorities maintain a focussed attention on improving math and reading skills and we are reinvigorated with the knowledge that we will be working not only with local stakeholders but also with the Ministry of Education to advance student achievement levels. The division has a coordinated planning process which enables alignment of school division priorities with our division strategic plan.

### *Strategic Plan*

In the 2012-13 school year, the Board of Education of Good Spirit School Division approved a five-year strategic plan. The 2013-14 school year marked the second full year of our strategic plan. The Board's plan for the division provides overall direction for everything the Division does and serves as an anchor to ensure that all Division planning processes are in alignment with each other. The goal is to enhance the achievement of all our students and staff and focuses on the strengths we have in people within our division.

The strategic plan defines Good Spirit School Division's mission, vision, values and strategic goals in the form of aspirational statements – provided earlier in this annual report. The school division has implemented OnStrategy which is a software program that tracks work that has, and will be done through a “dashboard” view. This is a major step towards division plans transparency and will provide an overall view to exactly how various departments are working towards our ultimate goal of “Building Our Future Together”.

Good Spirit School Division's strategic goals and aspirational statements focus on:

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

An update on the strategic planning process and accompanying documents is available at <http://gssd.ca/pages/strategicplanning.htm>.

Throughout 2013-14, Good Spirit School Division collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. This is the first time ever that the sector and the ministry have worked to align their plans for priorities and work with the common objective to put the student first in a system-wide way to ensure success for every student in our province. The ESSP includes strategies, outcomes and measures to ensure that the targets in the *Saskatchewan Plan for Growth* are achieved. This plan will be deployed in 2014-15.

## **The School Division in the Community**

Good Spirit School Division is an integral part of community life in east central Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

### ***Community and Parent Involvement***

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. The schools of Good Spirit School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community.

On Monday, April 7, 2014, the Board of Education, along with Dwayne Reeve, Director of Education, and Mark Forsythe, First Nation Métis Achievement Coordinator, presented a framed copy of the “Statement of Apology to former students of Indian Residential Schools”. This apology was presented and accepted by Elders of the Visions group. This group includes representatives from Keeseekoose, Key and Cote First Nations as well as members of the Board of Education and, newly introduced this year, Métis representation. The group meets 3 to 4 times per year to glean guidance and support from Elders. Information is used as a resource to talk to students and build the educational bridge for a better cultural understanding of our past, present and future.

The symbolic gesture of placing this apology in all 28 schools, as well as the Administration Office in Yorkton, is one way in which Good Spirit School Division hopes to bring awareness to help educate our students and communities about the legacy of residential schools. This is a way in which to clear up the misconceptions and ensure the past is not forgotten.

In Spring 2013, a new school in Langenburg was approved through the Ministry of Education and announced in the provincial budget. In July 2013, aodbt architecture + interior design was the successful architect firm named at the conclusion of the tendering process. Aodbt architecture + interior design impressed the selection committee with their ability to portray innovation blending traditional facility design with 21<sup>st</sup> century ideas. Part of their successful strategy in the planning process, along with representatives from Good Spirit School Division, was to work with and engage the community of Langenburg and area in a dialogue to ascertain unique perspectives and key requirements for a facility that will best suit current and future needs.

During the first few months of the 2013-14 school year, various meetings were held with numerous stakeholder groups including staff, students, School Community Council members, community members and local businesses. These meetings allowed for stakeholder input on unique visions for the school build. A step-by-step process was followed and, once initial input was collected and collated, additional meetings were held asking for feedback to show how ideas, wants and needs were incorporated into a unique design. There were open, honest conversations to glean the best fit for education and the surrounding community. The GSSD Facilities Department continues to work closely with the Town of Langenburg on future site planning considerations. The Board entered into a long term agreement with the Town of Langenburg for snow removal and grass cutting services. The community of Langenburg is fundraising to provide for additional space in the new school (including an expanded gymnasium, PAA lab space and a fitness area on the second floor).

## ***Community Partnerships***

Good Spirit School Division and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. For example, in November 2013, the division partnered with the Saskatchewan Wheelchair Sports Association (SWSA) to host "Have a Go Day" through the Bridging the Gap Program. This special day introduced children to wheelchair sports and, specifically, sledge hockey. Playing an adaptive sport proved to be an exciting opportunity for students with mobility challenges to play a game where they are at little to no disadvantage from their able-bodied peers.

In May, 2014, SaskTel and the Yorkton Regional High School (YRHS) announced a partnership through the signing of a Memorandum of Understanding (MOU) that will serve to advance joint efforts to increase and promote learning and career opportunities for local youths. The MOU outlines the responsibilities and commitments of both partners in developing and delivering electronics and Information Technology programming, with a specific focus on telecommunications related course material.

This is a way in which to integrate community and real-world applications in the classroom providing students with hands-on learning opportunities to explore their interests and give them a solid foundation to be successful. Providing students with a real world connection to learning skills that can be transferred to the outside world has been proven to be a successful strategy in higher engagement in learning. SaskTel contributes employees' time as well as training resources to assist in delivering the material, ensuring the hands-on interactive learning that is imperative to YRHS programming is maintained. Both partners work together to place students in an internship program at SaskTel that will allow them to demonstrate their skills and knowledge in a real world setting, as well as gain valuable work experience while exploring future career options.

Tell Them From Me (TTFM) survey data and a high school student engagement group prompted the administrative team at the Melville Comprehensive School (MCS) to look for alternate ways to provide enrichment opportunities for the students at their school. One of the enrichment opportunities resulted in a partnership between the high school and the Parkland College, whereby a University of Regina English instructor delivered ELA 100 to 19 grade 12 students on their own campus during the course of their regular school day. The opportunity not only satisfied an engagement piece but also assisted in the transitioning of high school graduates into the world of post-secondary education. Though the high school accelerated program has seen other high school students acquire university credits prior to their grade 12 graduation, the delivery of a university class on a high school campus during the course of a regular school day was a unique opportunity. All nineteen students from the Melville Comprehensive School who enrolled in the ELA 100 class were successful in receiving credit for it, with one of the students from this cohort achieving one of the top four grades in the High School Accelerated Program for the 2013-14 school year.

The HUB is a community mobilization initiative that brings different community groups to one table to minimize risks and create opportunities for school aged children with the intent of improved educational outcomes and graduation rates. It is an interactive-interagency approach that is meant to deliver services to those in need. It is a risk driven, pro-active and coordinated response. The HUB is not a service delivery mechanism, but rather a new way of utilizing and mobilizing those systems and resources already in place in different, unified and dynamic ways to address specific situations of elevated risk, for which an integrated approach is required. Yorkton was one of the first communities in the province to establish a HUB model.

## Governance

The Board of Education provides governance for Good Spirit School Division as a whole and School Community Councils provide advice to individual schools.

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

The school division is organized into 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 student in our school family.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members are:

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

A list of the remuneration paid to board members is provided in Appendix D.



The Good Spirit School Division Administration Office in Yorkton.

## ***School Community Councils***

The Board of Education has established 27 School Community Councils (SCCs) for each of the 28 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. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

*The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. 27 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 three of the First Nations within the division's boundaries attend various division schools. Representatives of the appropriate First Nations are members of the SCCs of these schools.

In 2013-14, the Good Spirit School Division provided a special invitation for SCC members to attend our Annual General Meeting (February, 2014) and hosted a School Community Council Symposium (March, 2014), for all of its SCC members. Both the meeting and the symposium are held on an annual basis.

To promote further professional development opportunities, the Board of Education sponsored five bursaries of \$500 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/student to assist School Community Councils with their operations and to support the professional development of its members.

The Regulations require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2013-14, 100% of the division's 27 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 SCCs gave to the Board of Education influenced policies, programs, and educational service delivery; the advice the SCCs gave to the school staff was related to the school's programs.

Further information can be found on the school division's website at <http://gssd.ca/pages/scc.htm>.



Attendees at the SCC Symposium attending a breakout session.

## Our People

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

### Students

In 2013-14, 6,139 students were enrolled with the division. This represents an increase in the number of students enrolled in both 2012-13 (6,021 students) and 2011-12 (5,977 students).

**Figure 2: Enrolment by Grade – September 30**

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	404	426	458
Grade 1	409	431	460
Grade 2	451	432	452
Grade 3	432	453	427
Grade 4	449	435	468
Grade 5	452	459	441
Grade 6	414	452	460
Grade 7	471	437	467
Grade 8	476	464	444
Grade 9	476	511	504
Grade 10	502	494	559
Grade 11	529	482	499
Grade 12	512	545	500
<b>Total</b>	<b>5,977</b>	<b>6,021</b>	<b>6,139</b>

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

Source: Ministry of Education, 2014

Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 3	196	203	259
	4 to 6	148	168	195
	7 to 9	171	173	184
	10 to 12	149	183	212
	<b>Total</b>	<b>664</b>	<b>727</b>	<b>850</b>
English as an Additional Language	1 to 3	–	12	23
	4 to 6	–	13	28
	7 to 9	–	14	28
	10 to 12	–	15	19
	<b>Total</b>	–	<b>54</b>	<b>98</b>

There is a notable increase in the number of English as an Additional Language students that are educated within our system and we expect this trend to continue. At the same time, we are noticing a marked increase in the number of self-identified FNMI students.

Notes:

- Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home based and home bound students, with the exception of EAL enrolments which exclude non-Saskatchewan residents, students 22 years and older, and home based students.
- A student's FNMI identity is established through self-identification.

Source: Ministry of Education, 2014

## Staff

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

**Figure 3: School Division Staff – 2013-14**

Job Category	FTEs
<b>Classroom teachers</b>	397.46
<b>Principals, vice-principals</b>	25.49
<b>Other educational staff</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	136.64
<b>Administrative and financial staff</b> – e.g., clerks, accountants, information technology, administrative assistants	52.42
<b>Plant operations and maintenance</b> – e.g., caretakers, carpenters, supervisors	60.99
<b>Transportation</b> – e.g., bus drivers, mechanics, supervisors	117.00
<b>Senior management team</b> – e.g., director of education, superintendents	7.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>797.00</b>

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
  - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
  - Information for all staff is at August 31, 2014.

Source: Human Resource Department, Good Spirit School Division

**Staff Profile** – Good Spirit School Division is the second largest employer in the east central region and makes a significant contribution to the regional economy. The division employs the full-time equivalent of 797.00 people. About one-half of these employees are teachers, the other 50% represent a wide range of occupations. The school division employs a variety of staff including, but not limited to, educational assistants, clerical staff, information technology (IT) specialists, caretakers, bus drivers, professional service providers as well as other staff in order to provide a quality education for students of the division.

**Senior Management Team** – The Director of Education, Dwayne Reeve, reports directly to the Board of Education. Reporting to the Director of Education are: Quintin Robertson, Deputy Director; Mark Forsythe, Donna Kriger, Alan Sharp and Darran Teneycke, Superintendents of Education, and Sherry Todosichuk, Superintendent of Business Administration.

Each of the Superintendents of Education works with school-based administrators as well as math, literacy, library and digital learning coaches throughout the division as follows:

Mark Forsythe – 11 schools, First Nations Métis Education and Early Learning

Donna Kriger – 9 schools, Graduation Rates, Home Based Education and English as an Additional Language

Alan Sharp – 1 school, Human Resources, Comprehensive School Community Health, Programming, Locally Developed Courses and Distributed Learning

Darran Teneycke – 8 schools, Coaching Model, Outcome-Based Report Card and Technology Services

The Superintendent of Business Administration is responsible for all business aspects including overseeing the managers in each of the accounting, facilities, human resources, payroll and transportation departments.

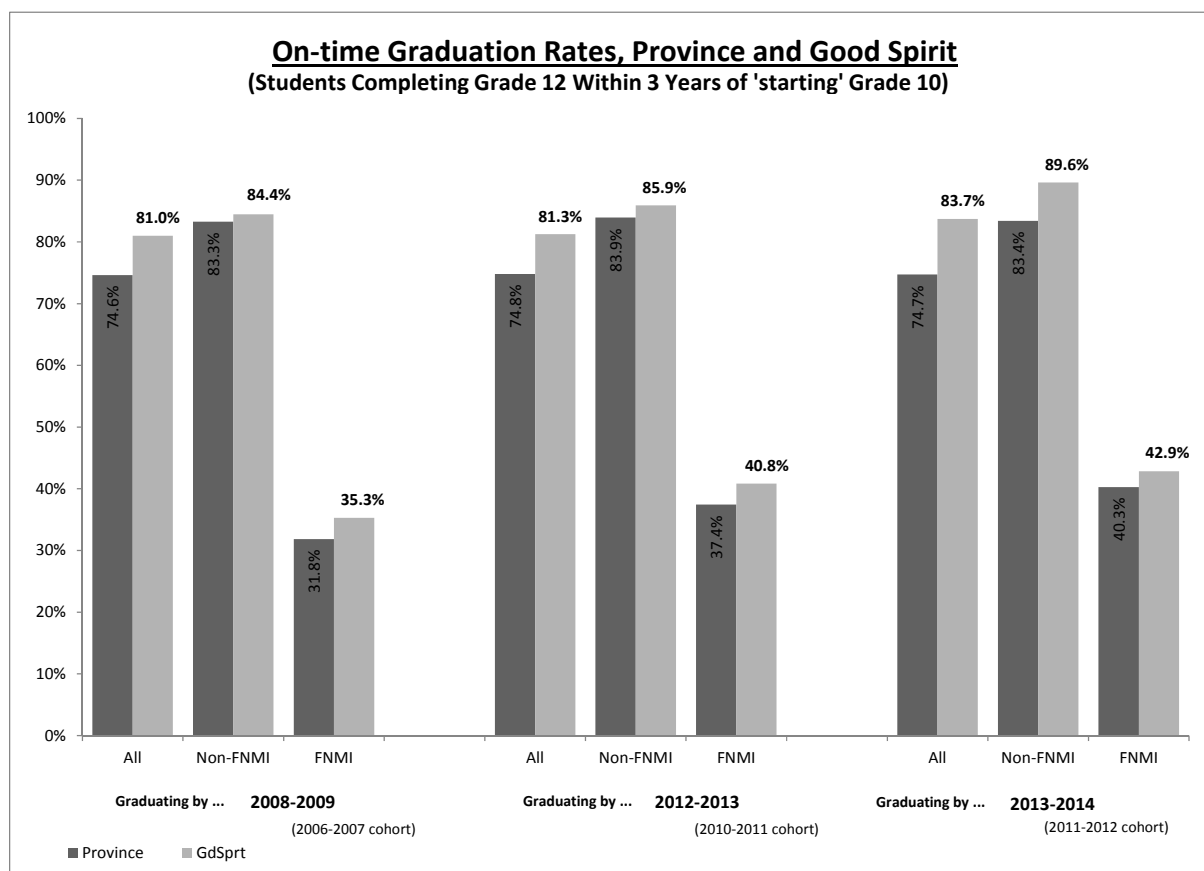


# Indicators

## Grade 12 Graduation

**Three-Year Graduation Rates** – In June 2013, 81.3% of all Good Spirit School Division students graduated within three years of entering Grade 10, (comprised of 85.9% of non-First Nations, Métis and Inuit (FNMI) and 40.8% of self-declared FNMI students). Not only was this an increase over June 2012 numbers but GSSD students continue to exceed the provincial results. Once again in June 2014, Good Spirit’s graduation rate exceeded the provincial results for all students including the two sub-populations of non-FNMI and FNMI students. As the numbers continue to trend upward in all categories it is important to note there was a 2.1% increase in the percentage of self-declared FNMI students on-time graduation rate between June 2013 and June 2014. Although there remains a large difference in the graduation rate between our FNMI students and non-FNMI students, the graduation rate of our FNMI students continues to improve. While improvement is noted GSSD must continue to work on implementing strategies to further increase the FNMI graduation rate and close the present gap. See Figure 4.

**Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years**



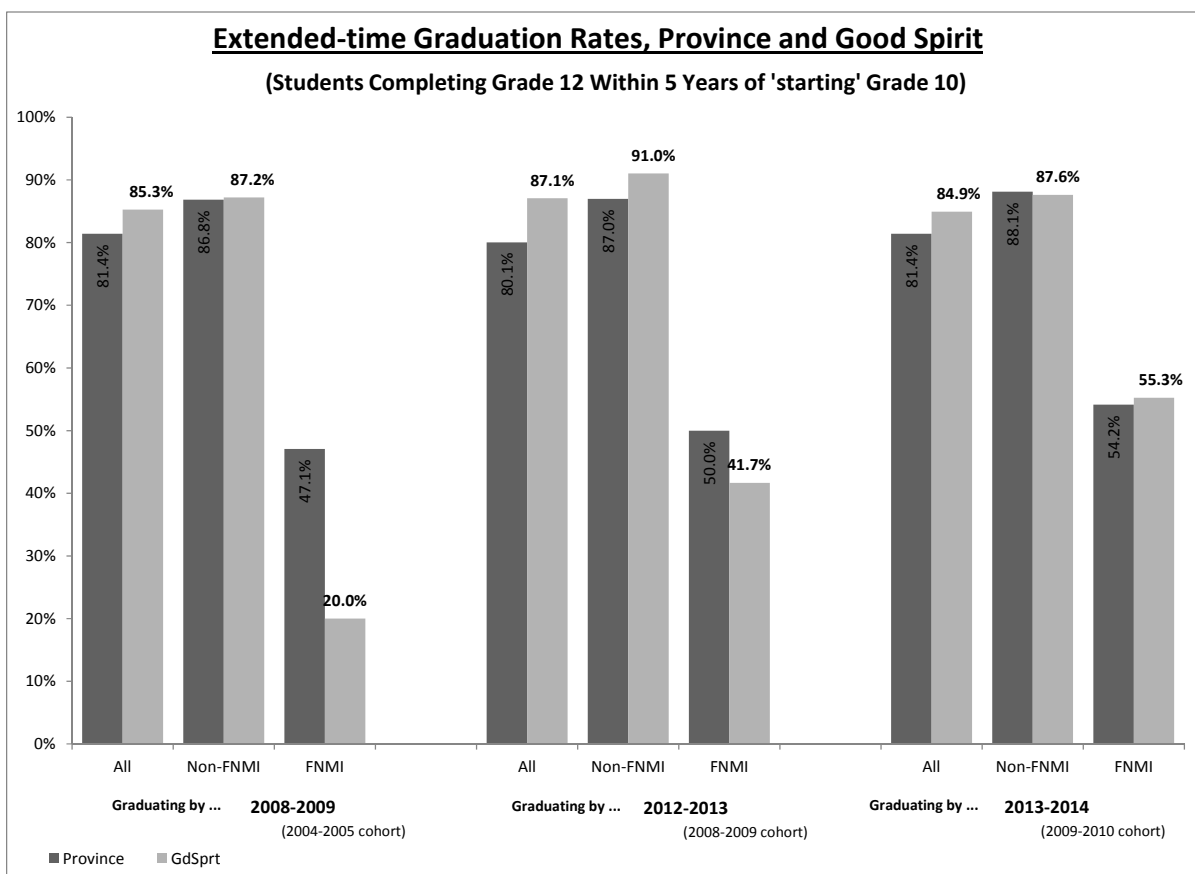
Note:

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

Source: Ministry of Education, 2014

**Five-Year Graduation Rates** – Some students need more time to complete all the courses necessary to graduate, and so they continue in school longer than three years after beginning Grade 10. The graduation rate increases when these extra years of schooling are considered. By June 2014, 84.9% of all Good Spirit students (comprised of 87.6% of non-FNMI students and 55.3% of self-declared FNMI students) who had entered Grade 10 five years previously had graduated. It is interesting to note there was a significant increase in the FNMI rate from 41.7% in June 2013 to 55.3% in June 2014. While the increase is to be noted, the number is still lower than the non-FNMI population therefore the upward trend needs to be supported in ways that will see the rate continue to climb. A very positive note is the gap between FNMI and non-FNMI decreased by 17% between June 2013 and June 2014. See Figure 5.

**Figure 5: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years**



Note:

Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

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

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## ***Average Final Marks***

When registering for secondary level courses, students have many opportunities for choice.

In 2013-14, the average final marks for all Good Spirit students exceeded the provincial results in all of the secondary subjects identified below. Good Spirit non-FNMI students exceeded the provincial results in all courses as well.

Although average marks of Good Spirit's self-declared FNMI students were higher than the provincial results in all courses, there is still a difference between FNMI and non-FNMI achievement. See Figure 6.

**Figure 6: Average Final Marks in Selected Secondary-Level Courses 2013-14**

Subject	All Students		Non-FNMI		FNMI	
	Province	GSSD	Province	GSSD	Province	GSSD
English Language Arts A 10	72.0%	74.2%	74.9%	74.9%	60.2%	68.5%
English Language Arts B 10	71.7%	73.0%	74.6%	73.4%	59.5%	69.2%
Science 10	70.6%	73.3%	73.9%	73.9%	57.1%	68.5%
Math: Workplace and Apprenticeship 10	71.1%	74.3%	74.6%	75.6%	57.8%	64.3%
Math: Foundations and Pre-calculus 10	70.7%	73.3%	72.9%	73.7%	58.5%	69.3%
English Language Arts 20	73.0%	73.8%	74.9%	74.9%	63.3%	64.2%
Math: Workplace and Apprenticeship 20	66.9%	74.3%	69.6%	75.4%	59.5%	63.4%
Math: Foundations 20	72.6%	76.1%	74.2%	76.7%	63.5%	69.6%

**Note:**

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

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## Grade 7 to 10 Transitions

There are several critical transition points as students move through the Prekindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important. Figure 7 shows that the great majority of Good Spirit students who begin Grade 7 are in Grade 10 three years later. And encouragingly, a large proportion (93.5%) of FNMI students are still in school three years later continuing a previous grade. It is also important to note that 92.2% of self-declared FNMI students transitioned between grades 7 and 10 within the 3 year time frame. See Figure 7.

**Figure 7: Student Transitions Between Grades 7 and 10, Good Spirit School Division**

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
<b>All students</b>	419	406	452	95.2%	93.3%	97.3%	98.0%
<b>Non-FNMI students</b>	na	348	375	na	96.8%	98.4%	98.9%
<b>FNMI students</b>	43	58	77	88.4%	72.4%	92.2%	93.5%

Note: Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade. Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

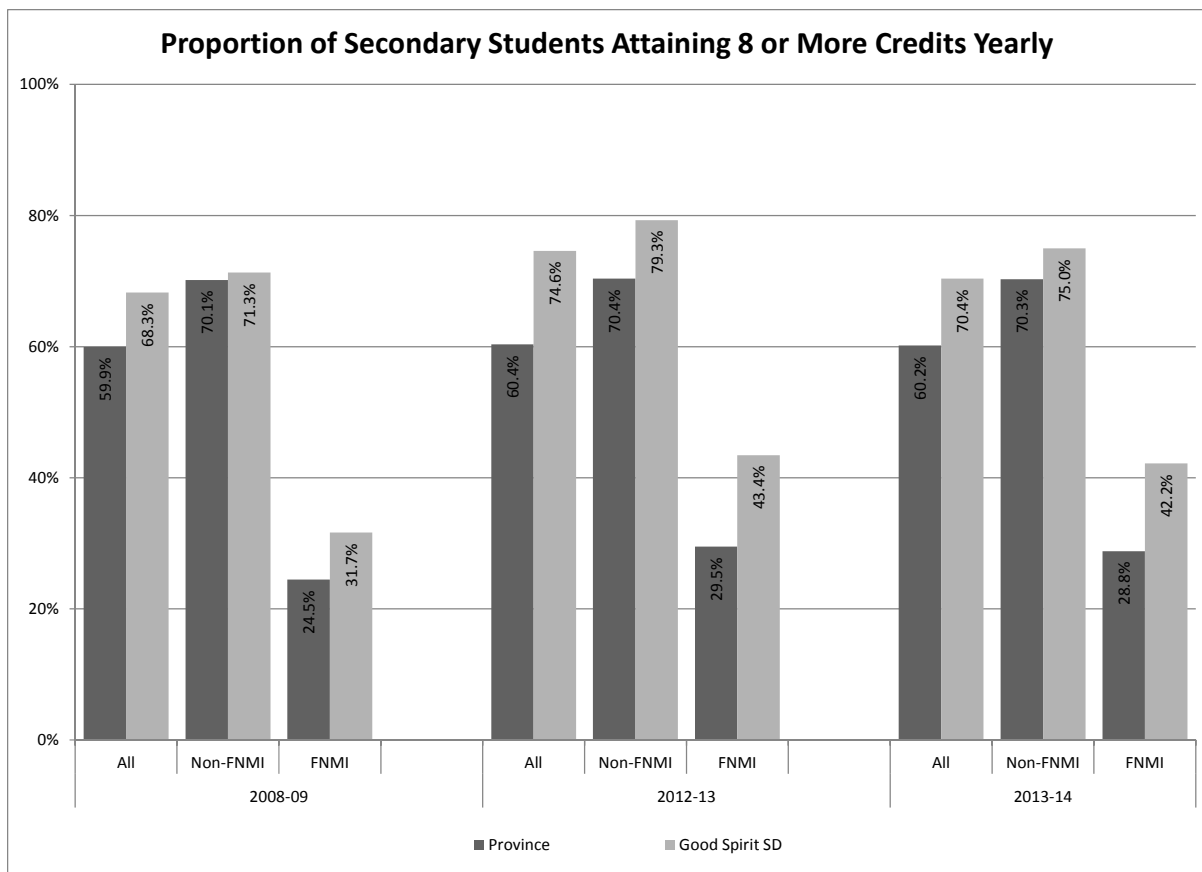
## Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period after beginning Grade 10, students must accumulate at least eight credits per year. In recent years, the provincial results have been relatively stable at approximately 70% of all students attaining 8 or more credits per year.

In 2013-14, 10.7% more Good Spirit students earned 8 or more credits per year than the provincial results. Although significantly more of our self-identified FNMI students earned 8 or more credits than the provincial results, credit attainment by FNMI students is lower than their non-FNMI peers – a reality the division is committed to changing.

Overall, credit attainment by Good Spirit students in comparison to the provincial results has improved in recent years. See Figure 8.

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



**Note:**

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

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

# Facilities and Transportation

## *Facilities*

Good Spirit School Division's facilities include:

- twenty-eight schools located in 17 communities. See Appendix C for a list of schools. The average age of these schools is 49 years. The oldest school is 95 years old; the newest is 16 years old;
- the School Division head office located in Yorkton, SK. The central core of this building is 60 years old. The division office was originally the Fairview School (Kindergarten to Grade 3 facility) and was converted into the Administration Office in 1998;
- four bus garages located in the communities of Kamsack, Sturgis, Yorkton and Melville. The bus garages are used for maintenance and repair of school division vehicles. Each garage includes a large fenced compound where buses can be parked or stored, and each includes a bus wash station; and,
- two maintenance shops located in the communities of Sturgis and Yorkton.

Population shifts within the division have meant a declining student enrolment in some areas and an increase in others. This results in some schools being underutilized and some being at maximum capacity. Seven schools in our division are operating at less than 60 per cent capacity and seven schools are operating at greater than 100 per cent capacity.

Several of the Good Spirit School Division schools were renovated in 2013-14. A list of these infrastructure projects appears in Appendix E of this annual report along with the cost of each.

Good Spirit School Division pays careful attention to the maintenance of all schools in the division. GSSD uses web-based software called AssetPlanner (formerly Facility Asset Management Enterprise (FAME)) to develop and manage short, medium and long-term asset management strategies. Service requests are made by the schools via the FAME module allowing facilities staff to prioritize service requests according to urgency, budget and time. Minor repairs are done as needed and a maintenance schedule ensures that all schools are maintained adequately. All schools are cleaned according to a daily schedule and major cleaning such as washing of walls and floor refinishing takes place during the summer.

## *Student Transportation*

The Good Spirit School Division is primarily a rural school division and a significant number of students are transported on school buses. Some city students are transported as well when the distance between home and school is too far to walk – this occurs in the cities of Melville and Yorkton.

The Good Spirit School Division operates its own transportation service and owns a fleet of 154 buses of various sizes (111 route buses and 43 spare buses). In addition, the school division has contracted the services of local taxi companies in Yorkton and Melville to provide for special needs students. In some instances, parents are compensated to provide transportation for special needs students when the school division cannot provide this service.

The division has some boundaries that are coterminous with those of Christ the Teacher Catholic Schools. Therefore, we transport their rural students to their schools in the communities of Melville and Yorkton. The student breakdown is 2,572 Good Spirit School Division students and 312 Christ the Teacher Catholic Schools students on our buses.



## Financial Overview

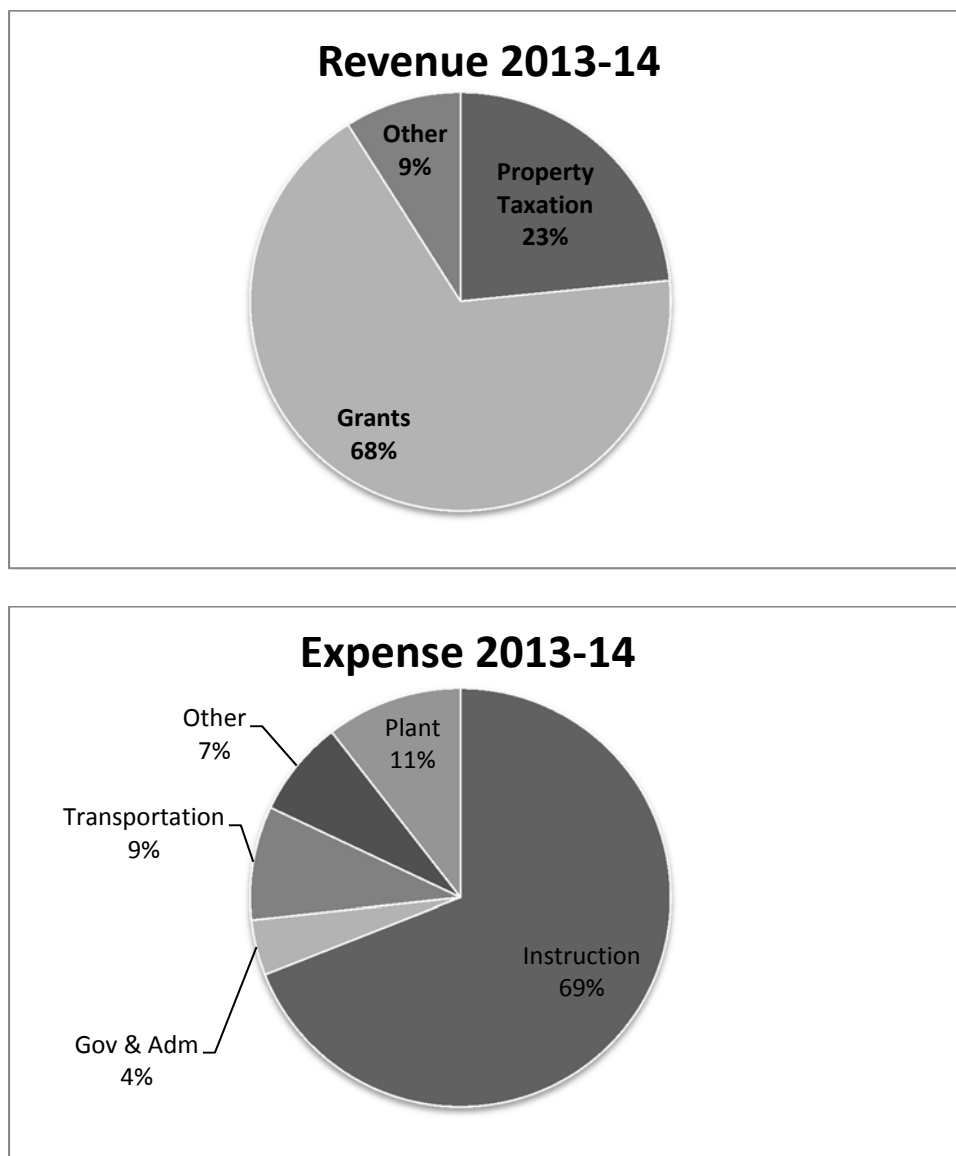
In 2013-14, as in previous years, Good Spirit School Division's single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep.

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

## Revenue and Expenses

Figure 11 below summarizes Good Spirit School Division's main categories of revenues and expenditures in 2013-14.

**Figure 11: Summary of Revenue and Expenses – 2013-14**





## Budget to Actual Expenditures and Variances

Figure 12 below summarizes Good Spirit School Division's main categories of revenues and expenditures in 2013-14.

**Figure 12: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014**

	2014	2014	2013	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	18,073,202	18,496,324	17,636,646	423,122	2%	
Grants	51,247,916	53,392,031	54,753,062	2,144,115	4%	
Tuition and Related Fees	2,372,441	2,456,774	2,345,697	84,333	4%	
School Generated Funds	2,700,000	2,647,408	2,280,650	(52,592)	-2%	
Complementary Services	1,090,710	1,185,848	1,200,571	95,138	9%	1
External Services	331,600	308,590	605,041	(23,010)	-7%	2
Other	354,000	499,170	450,282	145,170	41%	3
<b>Total Revenues</b>	<b>76,169,869</b>	<b>78,986,145</b>	<b>79,271,949</b>	<b>2,816,276</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	489,983	486,212	473,218	(3,771)	-1%	
Administration	2,703,043	2,796,464	2,368,299	93,421	3%	
Instruction	53,225,472	52,986,393	52,197,147	(239,079)	0%	
Plant	7,443,535	8,058,066	8,766,872	614,531	8%	4
Transportation	6,893,357	6,739,189	6,499,364	(154,168)	-2%	
Tuition and Related Fees	750,813	781,155	775,977	30,342	4%	
School Generated Funds	2,700,000	2,531,733	2,202,693	(168,267)	-6%	5
Complementary Services	1,365,068	1,348,932	1,472,011	(16,136)	-1%	
External Services	481,252	723,233	734,368	241,981	50%	6
Other Expenses	220,000	340,321	251,578	120,321	55%	7
<b>Total Expenses</b>	<b>76,272,523</b>	<b>76,791,698</b>	<b>75,741,527</b>	<b>519,175</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(102,654)</b>	<b>2,194,447</b>	<b>3,530,422</b>			

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

Note	Explanation
1	Received \$26,682 more than budgeted for the Federal PPEP program; Received 2012-2013 and 2013-2014 Complementary Services Tuition from Cote and Keeseekoose First Nations.
2	Reimbursement for the Kids First Program was \$22,360 higher than budgeted; Tuition fees collected on the Distance Learning Program were \$49,400 less than budgeted.
3	Received \$91,473.54 reimbursement on appeal with Receiver General for payroll deductions; Received community donations for school equipment.
4	Additional grant received from increase in students of which \$400,000 was allocated to minor renovations which was not originally budgeted; Additional PMR expenses made.
5	Budget based on prior year spending. Current year was less.
6	Distance Learning expenses.
7	Loss of disposal of assets – Kamsack natural gas bus equipment and the former Angus Spice School.

## **Appendix A: Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2014

Sherry Todosichuk, C.G.A.  
Chief Financial Officer

Miller Moar Grodecki Krekewich & Chorney  
Auditor

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

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

### **Management's Responsibility for the Financial Statements**

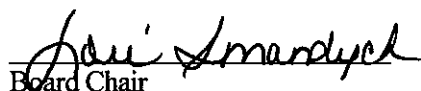
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

  
Chief Financial Officer

November 27, 2014

***Miller Moar Grodecki Krekewich & Chorney***  
*Chartered Profession Accountants*

**INDEPENDENT AUDITORS' REPORT**

To the Chairman and Board of Trustees of the  
Good Spirit School Division No. 204  
Yorkton, Saskatchewan  
S3N 0T7

*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, 2014 and the statements of operations and accumulated surplus, 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, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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, 2014 and the results of its operations and accumulated surplus, changes in net financial assets and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

*Miller Moar Grodecki Krekewich & Chorney*

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY  
Chartered Professional Accountants

Melville, Saskatchewan  
November 27, 2014

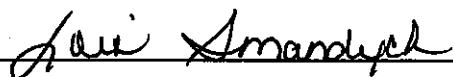
**Good Spirit School Division No. 204**  
**Statement of Financial Position**  
**as at August 31, 2014**

	2014	2013
<b>Financial Assets</b>		(Restated)
Cash and Cash Equivalents	11,298,610	7,549,482
Accounts Receivable (Note 8)	10,494,254	11,567,357
Portfolio Investments (Note 4)	55,259	54,682
<b>Total Financial Assets</b>	<b>21,848,123</b>	<b>19,171,521</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	3,210,973	2,667,124
Long Term Debt (Note 10)	4,233,955	5,775,938
Liability for Employee Future Benefits (Note 6)	494,300	442,000
Deferred Revenue (Note 11)	4,105,270	3,829,017
<b>Total Liabilities</b>	<b>12,044,498</b>	<b>12,714,079</b>
<b>Net Financial Assets</b>	<b>9,803,625</b>	<b>6,457,442</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	40,100,388	41,146,830
Prepaid Expenses	787,853	893,147
<b>Total Non-Financial Assets</b>	<b>40,888,241</b>	<b>42,039,977</b>
<b>Accumulated Surplus (Note 14)</b>	<b>50,691,866</b>	<b>48,497,419</b>

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:

 \_\_\_\_\_

Chairperson

 \_\_\_\_\_

Chief Financial Officer

**Good Spirit School Division No. 204**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2014**

	2014 Budget (Note 15)	2014 Actual	2013 Actual (Restated)
<b>REVENUES</b>			
Property Taxation	18,073,202	18,496,324	17,636,646
Grants	51,247,916	53,392,031	54,753,062
Tuition and Related Fees	2,372,441	2,456,774	2,345,697
School Generated Funds	2,700,000	2,647,408	2,280,650
Complementary Services (Note 12)	1,090,710	1,185,848	1,200,571
External Services (Note 13)	331,600	308,590	605,041
Other	354,000	499,170	450,282
<b>Total Revenues (Schedule A)</b>	<b>76,169,869</b>	<b>78,986,145</b>	<b>79,271,949</b>
<b>EXPENSES</b>			
Governance	489,983	486,212	473,218
Administration	2,703,043	2,796,464	2,368,299
Instruction	53,225,472	52,986,393	52,197,147
Plant	7,443,535	8,058,066	8,766,872
Transportation	6,893,357	6,739,189	6,499,364
Tuition and Related Fees	750,813	781,155	775,977
School Generated Funds	2,700,000	2,531,733	2,202,693
Complementary Services (Note 12)	1,365,068	1,348,932	1,472,011
External Services (Note 13)	481,252	723,233	734,368
Other Expenses	220,000	340,321	251,578
<b>Total Expenses (Schedule B)</b>	<b>76,272,523</b>	<b>76,791,698</b>	<b>75,741,527</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(102,654)</b>	<b>2,194,447</b>	<b>3,530,422</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>48,497,419</b>	<b>48,497,419</b>	<b>44,966,997</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>48,394,765</b>	<b>50,691,866</b>	<b>48,497,419</b>

*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, 2014**

	<b>2014 Budget</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
	(Note 15)		(Restated)
<b>Net Financial Assets, Beginning of Year</b>	<b>6,457,442</b>	<b>6,457,442</b>	<b>3,675,746</b>
<b>Changes During the Year:</b>			
Operating Surplus for the Year	(102,654)	2,194,447	3,530,422
Acquisition of Tangible Capital Assets (Schedule C)	(1,458,068)	(2,919,638)	(4,440,483)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	14,041	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	138,808	-
Amortization of Tangible Capital Assets (Schedule C)	3,786,205	3,813,231	3,822,652
Net Change in Other Non-Financial Assets	-	105,294	(130,896)
<b>Change in Net Financial Assets</b>	<b>2,225,483</b>	<b>3,346,183</b>	<b>2,781,696</b>
<b>Net Financial Assets, End of Year</b>	<b>8,682,925</b>	<b>9,803,625</b>	<b>6,457,442</b>

*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, 2014**

	2014	2013
<b>OPERATING ACTIVITIES</b>		(Restated)
Operating Surplus for the Year	2,194,447	3,530,422
Add Non-Cash Items Included in Surplus (Schedule D)	3,952,039	3,822,652
Net Change in Non-Cash Operating Activities (Schedule E)	2,050,799	(1,979,954)
<b>Cash Provided by Operating Activities</b>	<b>8,197,284</b>	<b>5,373,120</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(2,919,638)	(4,440,483)
Proceeds on Disposal of Tangible Capital Assets	14,041	-
<b>Cash (Used) by Capital Activities</b>	<b>(2,905,597)</b>	<b>(4,440,483)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(577)	(4,863)
Proceeds on Disposal of Portfolio Investments	-	52,081
<b>Cash Provided (Used) by Investing Activities</b>	<b>(577)</b>	<b>47,218</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long Term Debt	870,595	825,116
Repayment of Long Term Debt	(2,412,577)	(2,624,855)
<b>Cash (Used) by Financing Activities</b>	<b>(1,541,982)</b>	<b>(1,799,739)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,749,129</b>	<b>(819,884)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>7,549,482</b>	<b>8,369,365</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>11,298,610</b>	<b>7,549,482</b>

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

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue:</b>			
Property Tax Levy Revenue	18,073,202	17,959,750	17,276,035
<b>Total Property Tax Revenue</b>	<b>18,073,202</b>	<b>17,959,750</b>	<b>17,276,035</b>
<b>Grants in Lieu of Taxes:</b>			
Federal Government	-	196,154	112,964
Provincial Government	-	104,852	196,469
Other	-	38,814	33,159
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>339,820</b>	<b>342,592</b>
<b>Other Tax Revenues:</b>			
House Trailer Fees	-	43,466	48,226
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>43,466</b>	<b>48,226</b>
<b>Additions to Levy:</b>			
Penalties	-	242,257	237,624
Other	-	10,856	156,275
<b>Total Additions to Levy</b>	<b>-</b>	<b>253,113</b>	<b>393,899</b>
<b>Deletions from Levy:</b>			
Cancellations	-	(99,825)	(424,304)
Other Deletions	-	-	198
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(99,825)</b>	<b>(424,106)</b>
<b>Total Property Taxation Revenue</b>	<b>18,073,202</b>	<b>18,496,324</b>	<b>17,636,646</b>
<b>Grants:</b>			
<b>Operating Grants</b>			
Ministry of Education Grants:			
Operating Grant	49,962,866	51,780,364	49,860,641
Other Ministry Grants	316,050	368,477	47,000
<b>Total Ministry Grants</b>	<b>50,278,916</b>	<b>52,148,841</b>	<b>49,907,641</b>
Other Provincial Grants	225,000	284,946	208,792
Grants from Others	-	-	98,000
<b>Total Operating Grants</b>	<b>50,503,916</b>	<b>52,433,787</b>	<b>50,214,433</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	744,000	950,656	4,538,629
Other Capital Grants	-	7,588	-
<b>Total Capital Grants</b>	<b>744,000</b>	<b>958,244</b>	<b>4,538,629</b>
<b>Total Grants</b>	<b>51,247,916</b>	<b>53,392,031</b>	<b>54,753,062</b>

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees:</b>			
Tuition Fees:			
School Boards	-	25,000	(41,275)
Federal Government and First Nations	2,212,939	2,318,232	2,316,376
Individuals and Other	122,441	55,655	51,525
<b>Total Tuition Fees</b>	<b>2,335,380</b>	<b>2,398,887</b>	<b>2,326,626</b>
Transportation Fees	15,000	18,411	19,071
<b>Total Operating Tuition and Related Fees</b>	<b>2,350,380</b>	<b>2,417,298</b>	<b>2,345,697</b>
<b>Capital Fees:</b>			
Federal/First Nations Capital Fees	22,061	39,476	-
<b>Total Capital Tuition and Fees</b>	<b>22,061</b>	<b>39,476</b>	<b>-</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,372,441</b>	<b>2,456,774</b>	<b>2,345,697</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular:</b>			
Student Fees	60,000	103,518	91,649
<b>Total Curricular Fees</b>	<b>60,000</b>	<b>103,518</b>	<b>91,649</b>
<b>Non-Curricular Fees:</b>			
Commercial Sales - Non-GST	280,000	284,091	261,590
Fundraising	730,000	573,662	598,417
Grants and Partnerships	30,000	53,094	18,662
Other	1,600,000	1,633,043	1,310,332
<b>Total Non-Curricular Fees</b>	<b>2,640,000</b>	<b>2,543,890</b>	<b>2,189,001</b>
<b>Total School Generated Funds Revenue</b>	<b>2,700,000</b>	<b>2,647,408</b>	<b>2,280,650</b>
<b>Complementary Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Operating Grant	701,163	701,163	698,671
Other Ministry Grants	-	-	-
Other Provincial Grants	91,403	91,211	245,002
Federal Grants	100,000	277,682	122,900
Other Grants	96,144	91,195	106,378
<b>Total Operating Grants</b>	<b>988,710</b>	<b>1,161,251</b>	<b>1,172,951</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	-	(569)
<b>Total Capital Grants</b>	<b>-</b>	<b>-</b>	<b>(569)</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	75,000	-	-
Other Revenue	27,000	24,597	28,189
<b>Total Fees and Other Revenue</b>	<b>102,000</b>	<b>24,597</b>	<b>28,189</b>
<b>Total Complementary Services Revenue</b>	<b>1,090,710</b>	<b>1,185,848</b>	<b>1,200,571</b>

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>External Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Other Provincial Grants	54,000	76,360	219,599
Other Grants	9,600	2,680	13,082
<b>Total Operating Grants</b>	<b>63,600</b>	<b>79,040</b>	<b>232,681</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	75,000	25,598	167,161
Other Revenue	193,000	203,952	205,199
<b>Total Fees and Other Revenue</b>	<b>268,000</b>	<b>229,550</b>	<b>372,360</b>
<b>Total External Services Revenue</b>	<b>331,600</b>	<b>308,590</b>	<b>605,041</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	44,000	176,132	170,880
Sales & Rentals	225,000	207,501	189,034
Investments	85,000	115,537	90,368
<b>Total Other Revenue</b>	<b>354,000</b>	<b>499,170</b>	<b>450,282</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>76,169,869</b>	<b>78,986,145</b>	<b>79,271,949</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Governance Expense</b>			
Board Members Expense	163,367	142,931	146,150
Professional Development- Board Members	63,929	64,986	54,152
Advisory Committees	40,000	36,001	37,033
Professional Development - Advisory Committees	2,500	4,539	1,894
Elections	-	-	16,470
Other Governance Expenses	219,514	237,082	216,846
Amortization of Tangible Capital Assets	673	673	673
<b>Total Governance Expense</b>	<b>489,983</b>	<b>486,212</b>	<b>473,218</b>
<b>Administration Expense</b>			
Salaries	1,997,559	2,040,960	1,841,968
Benefits	211,616	199,925	153,536
Supplies & Services	227,050	250,053	197,428
Non-Capital Furniture & Equipment	3,000	10,470	11,203
Building Operating Expenses	59,550	94,144	40,876
Communications	42,600	42,599	44,243
Travel	64,400	62,540	9,746
Professional Development	40,000	48,997	18,282
Amortization of Tangible Capital Assets	57,268	46,776	51,017
<b>Total Administration Expense</b>	<b>2,703,043</b>	<b>2,796,464</b>	<b>2,368,299</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	37,058,540	36,666,825	36,187,358
Instructional (Teacher Contract) Benefits	1,726,996	1,806,933	1,752,966
Program Support (Non-Teacher Contract) Salaries	6,957,474	7,044,742	6,734,120
Program Support (Non-Teacher Contract) Benefits	1,349,014	1,282,223	1,220,822
Instructional Aids	1,482,551	1,453,116	1,620,842
Supplies & Services	746,981	721,260	759,825
Non-Capital Furniture & Equipment	176,528	232,214	246,751
Communications	184,897	174,803	175,960
Travel	241,400	255,734	270,702
Professional Development	424,326	332,473	406,045
Student Related Expense	158,855	314,221	120,569
Amortization of Tangible Capital Assets	2,717,910	2,701,849	2,701,187
<b>Total Instruction Expense</b>	<b>53,225,472</b>	<b>52,986,393</b>	<b>52,197,147</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
			(Restated)
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,494,884	2,593,298	2,412,666
Benefits	461,206	453,429	416,323
Supplies & Services	18,750	15,986	14,524
Non-Capital Furniture & Equipment	3,500	4,943	7,385
Building Operating Expenses	4,276,000	4,743,242	5,651,489
Communications	12,750	15,168	16,472
Travel	63,000	73,180	67,686
Professional Development	6,000	7,005	14,185
Amortization of Tangible Capital Assets	107,445	151,815	166,142
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>7,443,535</b>	<b>8,058,066</b>	<b>8,766,872</b>
<b>Student Transportation Expense</b>			
Salaries	2,840,531	2,784,098	2,742,513
Benefits	471,274	456,092	451,014
Supplies & Services	1,679,250	1,618,772	1,413,993
Non-Capital Furniture & Equipment	452,700	547,224	516,020
Building Operating Expenses	96,860	57,262	103,746
Communications	27,150	10,953	35,384
Travel	23,000	21,021	27,048
Professional Development	30,480	16,010	8,060
Contracted Transportation	379,000	330,826	310,301
Amortization of Tangible Capital Assets	893,112	896,931	891,285
<b>Total Student Transportation Expense</b>	<b>6,893,357</b>	<b>6,739,189</b>	<b>6,499,364</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	745,813	781,155	771,577
Transportation Fees	5,000	-	4,400
<b>Total Tuition and Related Fees Expense</b>	<b>750,813</b>	<b>781,155</b>	<b>775,977</b>
<b>School Generated Funds Expense</b>			
Cost of Sales	240,000	259,731	233,509
School Fund Expenses	2,460,000	2,267,365	1,969,184
Amortization of Tangible Capital Assets	-	4,637	-
<b>Total School Generated Funds Expense</b>	<b>2,700,000</b>	<b>2,531,733</b>	<b>2,202,693</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	118,214	105,763	114,226
Instructional (Teacher Contract) Salaries & Benefits	468,344	452,571	441,261
Program Support (Non-Teacher Contract) Salaries & Benefits	518,339	569,131	672,578
Instructional Aids	210,844	117,874	142,034
Supplies & Services	-	22,280	4,374
Building Operating Expenses	-	9,665	12,321
Communications	-	4,902	6,568
Travel	-	7,548	20,323
Professional Development (Non-Salary Costs)	-	2,381	2,463
Student Related Expenses	-	33,214	30,290
Contracted Transportation & Allowances	40,046	13,568	13,739
Amortization of Tangible Capital Assets	9,281	10,035	11,834
<b>Total Complementary Services Expense</b>	<b>1,365,068</b>	<b>1,348,932</b>	<b>1,472,011</b>
<b>External Service Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	193,948	320,246	368,164
Program Support (Non-Teacher Contract) Salaries & Benefits	186,789	202,946	214,505
Instructional Aids	-	8,931	14,750
Supplies & Services	100,000	180,300	123,385
Communications	-	749	1,554
Travel	-	7,244	11,206
Professional Development (Non-Salary Costs)	-	2,302	289
Amortization of Tangible Capital Assets	515	515	515
<b>Total External Services Expense</b>	<b>481,252</b>	<b>723,233</b>	<b>734,368</b>



**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Other Expense</b>			
Interest and Bank Charges:			
Current Interest and Bank Charges	5,000	6,063	6,203
Interest on Other Capital Loans and Long Term Debt			
School Facilities	215,000	195,449	245,375
Total Interest and Bank Charges	<b>220,000</b>	<b>201,512</b>	<b>251,578</b>
Loss on Disposal of Tangible Capital Assets	-	138,809	-
<b>Total Other Expense</b>	<b>220,000</b>	<b>340,321</b>	<b>251,578</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>76,272,523</b>	<b>76,791,698</b>	<b>75,741,527</b>

**Good Spirit School Division No. 204**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2014**

	Land	Improvements	Buildings	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Software		Assets Under Construction	Restated	
							2014	2013			
Opening Balance as of September 1	282,589	-	61,995,579	13,259,840	413,197	6,088,117	5,086,667	580,524	491,491	88,198,004	84,102,919
Additions/Purchases	-	105,136	-	870,595	67,193	647,303	-	236,119	993,292	2,919,638	4,440,483
Disposals	-	-	(465,252)	(588,308)	-	(755,610)	-	(337,597)	-	(2,146,767)	(345,398)
Transfers to (from)	-	421,623	-	-	-	-	-	-	(421,623)	-	-
<b>Closing Balance as of August 31</b>	<b>282,589</b>	<b>526,759</b>	<b>61,530,327</b>	<b>13,542,127</b>	<b>480,390</b>	<b>5,979,810</b>	<b>5,086,667</b>	<b>479,046</b>	<b>1,063,160</b>	<b>88,970,875</b>	<b>88,198,004</b>

*Tangible Capital Assets - at Cost:*

*Tangible Capital Assets - Amortization:*

Opening Balance as of September 1	-	-	32,646,546	7,475,945	337,914	3,034,679	3,053,785	502,305	-	47,051,174	43,573,920
Amortization of the Period	-	26,338	1,160,315	871,709	37,043	597,981	1,024,035	95,810	-	3,813,231	3,822,652
Disposals	-	-	(345,530)	(555,181)	-	(755,610)	-	(337,597)	-	(1,993,918)	(345,398)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>26,338</b>	<b>33,461,331</b>	<b>7,792,473</b>	<b>374,957</b>	<b>2,877,050</b>	<b>4,077,820</b>	<b>260,518</b>	<b>N/A</b>	<b>48,870,487</b>	<b>47,051,174</b>

**Net Book Value:**

Opening Balance as of September 1	282,589	-	29,349,033	5,783,895	75,283	3,053,438	2,032,882	78,219	491,491	41,146,830	40,529,000
Closing Balance as of August 31	282,589	500,421	28,068,996	5,749,654	105,433	3,102,760	1,008,847	218,528	1,063,160	40,100,388	41,146,830
<b>Change in Net Book Value</b>	<b>-</b>	<b>500,421</b>	<b>(1,280,037)</b>	<b>(34,241)</b>	<b>30,150</b>	<b>49,322</b>	<b>(1,024,035)</b>	<b>140,309</b>	<b>571,669</b>	<b>(1,046,442)</b>	<b>617,830</b>

**Disposals:**

Historical Cost	-	-	465,252	588,308	-	755,610	-	337,597	-	2,146,767	345,398
Accumulated Amortization	-	-	345,530	555,181	-	755,610	-	337,597	-	1,993,918	345,398
Net Cost	-	-	119,722	33,127	-	-	-	-	-	152,849	-
Price of Sale	-	-	-	14,041	-	-	-	-	-	14,041	-
<b>Gain/loss on Disposal</b>	<b>-</b>	<b>-</b>	<b>(119,722)</b>	<b>(19,086)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(138,808)</b>	<b>-</b>

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

	-	-	-	2,576,133	-	-	1,008,847	-	-	3,584,980	4,721,277
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**Good Spirit School Division No. 204**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2014**

	2014	2013
<b>Non-Cash Items Included in Surplus:</b>		
Amortization of Tangible Capital Assets (Schedule C)	3,813,231	3,822,652
Net Loss on Disposal of Tangible Capital Assets	138,808	-
<b>Total Non-Cash Items Included in Surplus</b>	<b>3,952,039</b>	<b>3,822,652</b>

**Good Spirit School Division No. 204**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2014**

	2014	2013
<b>Net Change in Non-Cash Operating Activities:</b>		(Restated)
Decrease (Increase) in Accounts Receivable	1,073,103	(230,552)
(Decrease) in Provincial Grant Overpayment	-	(1,603,471)
Increase In Accounts Payable and Accrued Liabilities	543,849	175,639
Increase (Decrease) in Liability for Employee Future Benefits	52,300	(5,100)
Increase (Decrease) in Deferred Revenue	276,253	(185,574)
Decrease (Increase) in Prepaid Expenses	105,294	(130,896)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>2,050,799</b>	<b>(1,979,954)</b>

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2014**

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

In 2014, the school division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 19 Accounting Changes.

**b) Reporting Entity**

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

**c) Trust Funds**

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2014**

Trust funds are disclosed in Note 17 to the financial statements as they are not controlled the school division.

**d) Basis of Accounting**

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

**e) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$ 494,300 (2013 - \$442,000) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 18,496,324 (2013 - \$ 17,636,646) because final tax assessments may differ from initial estimates,
- uncollectible taxes of \$ 1,561,807 (2013 - \$ 1,590,858) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization for buildings, vehicles, and equipment because these assets may become obsolete prior to the end of their estimated useful lives.

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

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

**f) Financial Instruments**

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

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

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

**g) Financial Assets**

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

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

**Accounts Receivable** 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 Coops and term deposits. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (f).

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**h) Non-Financial Assets**

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Asset life

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

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

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

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**i) Liabilities**

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

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

**Long-Term Debt** is comprised of capital loans and other long-term debt with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

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

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

**j) Employee Pension Plans**

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



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**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 PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**k) Revenue Recognition**

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

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

**i) Government Transfers (Grants):**

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

**ii) Property Taxation:**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> 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.

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**iii) Fees and Services**

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

**iv) Interest Income**

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

**v) Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**l) Statement of Remeasurement 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 remeasurement gains or losses.

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$8,000,000 that bears interest at BMO prime rate. 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, 2014 was \$ NIL at an interest rate of 3 % (August 31, 2013 - \$ NIL at an interest rate of 3%).

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**4. PORTFOLIO INVESTMENTS**

Portfolio investments comprised of the following:

	2014	2013
<b>Portfolio investments in the cost and amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
Shares/Equity in Coops/Credit Unions	\$ 55,259	\$ 54,682
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>55,259</b>	<b>54,682</b>
<b>Total portfolio investments</b>	<b>\$ 55,259</b>	<b>\$ 54,682</b>

**5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 130,927	\$ 354,612	\$ -	\$ 673	\$ 489,983	\$ 486,212	\$ 473,218
Administration	2,240,885	508,803	-	46,776	2,703,043	2,796,464	2,368,299
Instruction	46,800,723	3,483,821	-	2,701,849	53,225,472	52,986,393	52,197,147
Plant	3,046,728	4,859,523	-	151,815	7,443,535	8,058,066	8,766,872
Transportation	3,240,190	2,602,068	-	896,931	6,893,357	6,739,189	6,499,364
Tuition and Related Fees	-	781,155	-	-	750,813	781,155	775,977
School Generated Funds	-	2,527,096	-	4,637	2,700,000	2,531,733	2,202,693
Complementary Services	1,127,466	211,431	-	10,035	1,365,068	1,348,932	1,472,011
External Services	523,192	199,526	-	515	481,252	723,233	734,368
Other	-	138,809	201,512	-	220,000	340,321	251,578
<b>TOTAL</b>	<b>\$57,110,111</b>	<b>\$15,666,844</b>	<b>\$201,512</b>	<b>\$ 3,813,231</b>	<b>\$ 76,272,523</b>	<b>\$76,791,698</b>	<b>\$ 75,741,527</b>

**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. Significant assumptions include demographics, usage of benefits, and experience observed with other employer groups with similar programs. 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.

Details of the employee future benefits are as follows:

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	2014	2013
	Aug/31/2014	Aug/31/2013
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate	3.25%	3.25%
Discount rate	2.80%	3.50%
Inflation rate	2.25%	2.25%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2014	2013
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 508,900</b>	<b>\$ 571,700</b>
Current period benefit cost	47,300	51,700
Interest cost	19,100	15,700
Benefit payments	(20,200)	(82,300)
Actuarial gains / losses	44,300	(47,900)
<b>Accrued Benefit Obligation - end of year</b>	<b>599,400</b>	<b>508,900</b>
<b>Unamortized Net Actuarial Gains / Losses</b>	<b>(105,100)</b>	<b>(66,900)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 494,300</b>	<b>\$ 442,000</b>

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 47,300	\$ 51,700
Amortization of net actuarial gain / loss	6,100	9,800
<b>Benefit cost</b>	<b>53,400</b>	<b>61,500</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>19,100</b>	<b>15,700</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 72,500</b>	<b>\$ 77,200</b>

## 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

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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:

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	501	109	610	621
Member contribution rate (percentage of salary)	7.80%/10%	6.05%/7.85%	6.05%/10%	6.05/10.00%
Member contributions for the year	\$ 2,889,318	\$ 97,746	\$ 2,987,064	\$ 2,967,005

ii) **Municipal Employees' Pension Plan (MEPP)**

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

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

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

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

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Details of the MEPP are as follows:

	<u>2014</u>	<u>2013</u>
Number of active School Division members	468	461
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	\$ 1,087,077	\$ 1,020,735
School Division contributions for the year	\$ 1,087,077	\$ 1,020,735
Actuarial valuation date	<u>Dec/31/2013</u>	<u>Dec/31/2012</u> (Restated)
Plan Assets (in thousands)	\$ 1,685,167	\$ 1,560,967
Plan Liabilities (in thousands)	\$ 1,498,853	\$ 1,420,319
Plan Surplus (in thousands)	\$ 186,314	\$ 140,648

## 8. ACCOUNTS RECEIVABLE

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

	<u>2014</u>			<u>2013</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 10,349,132	\$ 1,561,807	\$ 8,787,325	\$ 9,538,689	\$ 1,590,858	\$ 7,947,831
Provincial Grants Receivable	571,397	-	571,397	2,088,598	-	2,088,598
Other Receivables	1,135,532	-	1,135,532	1,530,928	-	1,530,928
<b>Total Accounts Receivable</b>	<b>\$ 12,056,061</b>	<b>\$ 1,561,807</b>	<b>\$ 10,494,254</b>	<b>\$ 13,158,215</b>	<b>\$ 1,590,858</b>	<b>\$ 11,567,357</b>

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of account payable and accrued liabilities are as follows:

	<u>2014</u>	<u>2013</u>
Accrued Salaries and Benefits	\$ 1,617,908	\$ 982,972
Supplier Payments	1,345,815	1,408,230
Other (Caution fees, Correspondence)	247,250	275,922
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 3,210,973</b>	<b>\$ 2,667,124</b>

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**10. LONG-TERM DEBT**

Details of long-term-term debt are as follows:

**LONG-TERM DEBT**

		<b>2014</b>	<b>2013</b>
Capital Loans:	RBC Norquay School - 4.12% matures August 2019 monthly repayments of \$7,127	\$ 385,862	\$ 453,961
	BMO - Yorkdale School - 4.91% matured Dec 2013 semi annual payment of \$242,129	-	225,302
	BMO - YRHS - 4.51% matures Nov 2016 monthly repayments of \$10,576	263,113	375,398
		<b>648,975</b>	<b>1,054,661</b>
<b>Other Long-Term Debt</b>			
Capital Leases	Scotia 10 bus lease 59372 matured Nov 2013 monthly repayments of \$17,142	-	44,943
	RBC 10 bus lease 19941 matures Sept 2014 monthly repayments of \$16,674	-	210,746
	RBC 10 bus lease 27693 matures Sept 2015 monthly repayments of \$15,764	199,257	388,429
	RBC 10 bus lease 5762 matures Oct 2016 monthly repayments of \$16,968	417,888	621,502
	RBC 10 bus lease 12832 matures Dec 2017 monthly repayments of \$17,915	709,357	-
	RBC 23 bus lease 27694 matures Oct 2021 monthly repayments of \$14,429	1,249,631	1,422,776
	Scotia Tech lease 59843 matures Mar 2015 monthly repayments of \$16,754	117,281	318,332
	Scotia Tech lease 59918 matures Sept 2015 monthly repayments of \$68,582	891,566	1,714,549
		<b>3,584,980</b>	<b>4,721,277</b>
<b>Total Long Term Debt</b>		<b>\$ 4,233,955</b>	<b>\$ 5,775,938</b>

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<b>Future principal repayments over the next 5 years are estimated as follows:</b>					
	<b>Capital Loans</b>		<b>Capital Leases</b>		<b>Total</b>
2015	\$	188,412	\$	1,721,178	\$ 1,909,590
2016		196,800		670,409	867,209
2017		99,839		398,788	498,627
2018		80,277		237,550	317,827
2019		83,647		173,144	256,791
Thereafter		-		383,911	383,911
<b>Total</b>	<b>\$</b>	<b>648,975</b>	<b>\$</b>	<b>3,584,980</b>	<b>\$ 4,233,955</b>

<b>Principal and interest payments on the long-term debt are as follows</b>						
	<b>Capital Loans</b>		<b>Capital Leases</b>		<b>2014</b>	<b>2013</b>
Principal	\$	405,685	\$	2,006,892	\$ 2,412,577	\$ 2,624,855
Interest		37,800		67,790	105,590	245,374
<b>Total</b>	<b>\$</b>	<b>443,485</b>	<b>\$</b>	<b>2,074,682</b>	<b>\$ 2,518,167</b>	<b>\$ 2,870,229</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2013</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2014</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 191,786	\$ 74,168	\$ (39,476)	\$ 226,478
Proceeds from sale of school buildings	408,263	-	-	408,263
<b>Total capital projects deferred revenue</b>	<b>600,049</b>	<b>74,168</b>	<b>(39,476)</b>	<b>634,741</b>
<b>Other deferred revenue:</b>				
Property Taxes	3,172,026	255,516	-	3,427,542
Foreign Tuition	22,262	-	(22,262)	-
Third Party Grants	34,680	11,975	(3,668)	42,987
<b>Total other deferred revenue</b>	<b>3,228,968</b>	<b>267,491</b>	<b>(25,930)</b>	<b>3,470,529</b>
<b>Total Deferred Revenue</b>	<b>\$3,829,017</b>	<b>\$ 341,659</b>	<b>\$ (65,406)</b>	<b>\$4,105,270</b>



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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 revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Community School</b>	<b>Families First</b>	<b>Other Programs</b>	<b>2014</b>	<b>2013</b>
<b>Revenue:</b>						
Operating Grants	\$ 701,163	\$ -	\$ 88,825	\$ 368,893	\$ 1,158,881	\$ 1,172,951
Capital Grants	-	-	-	-	-	(569)
Fees and Other Revenue	2,370	24,597	-	-	26,967	28,189
<b>Total Revenue</b>	<b>703,533</b>	<b>24,597</b>	<b>88,825</b>	<b>368,893</b>	<b>1,185,848</b>	<b>1,200,571</b>
<b>Expenses:</b>						
Salaries & Benefits	613,753	246,236	72,250	195,226	1,127,465	1,228,064
Instructional Aids	51,563	14,428	962	50,921	117,874	142,034
Supplies and Services	-	5,240	10,837	6,203	22,280	4,374
Building Operating Expenses	4,015	-	1,650	4,000	9,665	12,321
Communications	1,275	2,144	855	628	4,902	6,568
Travel	1,684	1,158	4,379	327	7,548	20,323
Professional Development (Non-Student Related Expenses)	1,719	311	-	351	2,381	2,463
Contacted Transportation & Amortization of Tangible Capital	13,301	267	-	-	13,568	13,739
	-	-	-	10,035	10,035	11,834
<b>Total Expenses</b>	<b>687,310</b>	<b>305,106</b>	<b>88,825</b>	<b>267,691</b>	<b>1,348,932</b>	<b>1,472,011</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ 16,223</b>	<b>\$ (280,509)</b>	<b>\$ -</b>	<b>\$ 101,202</b>	<b>\$ (163,084)</b>	<b>\$ (271,440)</b>

The purpose and nature of each Complementary Services program is as follows: Pre-K is for 3 and 4 year olds run in programs designated by the Ministry of Education. Community Schools are designated schools in Yorkton and Kamsack for vulnerable and at risk communities. Families First is a pre-natal outreach program for vulnerable kids from birth to age 4. 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. Youth in Custody provides school credit hours for teenage offenders at Orcadia youth centre. The Connections and Visions programs are for enhanced educational experiences for first nation and metis students and surrounding communities.

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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 revenue and expenses of the External Services programs operated by the school division in 2014 and 2013:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Other Programs	2014	2013
<b>Revenue:</b>				
Operating Grants	\$ -	\$ 79,040	\$ 79,040	\$ 232,681
Fees and Other Revenue	203,952	25,598	229,550	372,360
<b>Total Revenue</b>	<b>203,952</b>	<b>104,638</b>	<b>308,590</b>	<b>605,041</b>
<b>Expenses:</b>				
Salaries & Benefits	118,936	404,256	523,192	582,669
Instructional Aids	-	8,931	8,931	14,750
Supplies and Services	98,671	81,629	180,300	123,385
Communications	-	749	749	1,554
Travel	-	7,244	7,244	11,206
Professional Development	-	2,302	2,302	289
Amortization of Tangible	-	515	515	515
<b>Total Expenses</b>	<b>217,607</b>	<b>505,626</b>	<b>723,233</b>	<b>734,368</b>
<b>(Deficiency) of Revenue over Expenses</b>	<b>\$ (13,655)</b>	<b>\$ (400,988)</b>	<b>\$ (414,643)</b>	<b>\$ (129,327)</b>

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 and Healthy Beginnings program for early childhood activities. The Distance Learning Centre provided print based correspondence courses to students.

**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 from operations, 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 from operations presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
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Details of accumulated surplus from operations are as follows:

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 41,146,830	\$ 2,766,789	\$ 3,813,231	\$ 40,100,388
Less: Debt owing on Tangible Capital Assets	5,775,938	870,595	2,412,578	4,233,955
	<b>35,370,892</b>	<b>1,896,194</b>	<b>1,400,653</b>	<b>35,866,433</b>
<b>S.286 pre-April 2009 capital reserves (1)</b>	<b>176,758</b>	<b>-</b>	<b>56,758</b>	<b>120,000</b>
<b>PMR maintenance project allocations (2)</b>	<b>214,055</b>	<b>950,656</b>	<b>559,060</b>	<b>605,651</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	35,257	7,501	2,345	40,413
	<b>35,257</b>	<b>7,501</b>	<b>2,345</b>	<b>40,413</b>
<b>Other:</b>				
School generated funds	1,123,436	174,552	-	1,297,988
Future Expenditures YRHS flood	100,000	-	-	100,000
School budget carryovers	354,843	404,724	354,843	404,724
Third Party Programs	174,470	297,737	362,849	109,358
Distance Learning	113,761	-	113,761	-
	<b>1,866,509</b>	<b>877,013</b>	<b>831,453</b>	<b>1,912,069</b>
<b>Unrestricted Surplus</b>	<b>10,833,948</b>	<b>1,313,352</b>	<b>-</b>	<b>12,147,300</b>
<b>Total Accumulated Surplus from Operations</b>	<b>\$ 48,497,419</b>	<b>\$5,044,716</b>	<b>\$ 2,850,269</b>	<b>\$ 50,691,866</b>

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the minister.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows: School generated funds, school based budgets and Distance Learning are surpluses carried over for those specific areas. Future expenditures from Yorkton Regional High School flood settlement is for an elevator lift.

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**15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 20, 2013 and the Minister of Education on August 23, 2013.

**16. RELATED PARTIES**

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-Government organizations by virtue of its economic interest in these organizations.

**Related Party Transactions:**

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2014	2013
<b>Revenues:</b>		
Ministry of Education	\$ 53,808,248	\$ 55,144,372
Other School Divisions	278,508	226,885
Other	511,465	189,059
	<b>\$ 54,598,221</b>	<b>\$ 55,560,316</b>
<b>Expenses:</b>		
Parkland College	\$ 766,853	\$ 210,623
Sask Energy	913,107	851,022
Sask Power	1,048,444	916,192
Sask Tel	156,082	258,222
Sask Workers Compensation	205,062	194,859
Other	261,052	101,425
	<b>\$ 3,350,600</b>	<b>\$ 2,532,343</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 571,397	\$ 2,088,598
Christ the Teacher RCSSD	43,297	77,194
	<b>\$ 614,694</b>	<b>\$ 2,165,792</b>
<b>Prepaid Expenses:</b>		
Sask Workers Compensation	\$ 66,729	\$ 56,221
	<b>\$ 66,729</b>	<b>\$ 56,221</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Christ the Teacher RCSSD	\$ 906	\$ 89,318
Other	-	1,572
	<b>\$ 906</b>	<b>\$ 90,890</b>

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.

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

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

## 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
	2014	2013	2014	2013	2014	2013
Cash and short-term investments	\$ 301,536	\$ 293,119	\$ 27,882	\$ 74,143	\$ 329,418	\$ 367,262
Portfolio investments	-	-	337,667	346,037	337,667	346,037
<b>Total Assets</b>	<b>\$ 301,536</b>	<b>\$ 293,119</b>	<b>\$ 365,549</b>	<b>\$ 420,180</b>	<b>\$ 667,085</b>	<b>\$ 713,299</b>
<b>Revenues</b>						
Contributions and donations	\$ 276,747	\$ 259,417	\$ 17,499	\$ 148,784	\$ 294,246	\$ 408,201
Interest on investments	-	-	5,696	4,628	5,696	4,628
	<b>276,747</b>	<b>259,417</b>	<b>23,195</b>	<b>153,412</b>	<b>299,942</b>	<b>412,829</b>
<b>Expenses</b>						
Litigation	183,828	52,086	-	-	183,828	52,086
Contracted Services	84,502	97,503	-	-	84,502	97,503
Awards to Students	-	-	77,826	50,665	77,826	50,665
	<b>268,330</b>	<b>149,589</b>	<b>77,826</b>	<b>50,665</b>	<b>346,156</b>	<b>200,254</b>
Excess (Deficiency) of Revenue over Expenses	8,417	109,828	(54,631)	102,747	(46,214)	212,575
Trust Fund Balance, Beginning of Year	293,119	183,291	420,180	317,433	713,299	500,724
<b>Trust Fund Balance, End of Year</b>	<b>\$ 301,536</b>	<b>\$ 293,119</b>	<b>\$ 365,549</b>	<b>\$ 420,180</b>	<b>\$ 667,085</b>	<b>\$ 713,299</b>

## 18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- operating and capital lease obligations, as follows:

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	Operating Leases		Capital Leases		
	Copier Leases	Total Operating	Computers	Buses	Total Capital
<b>Future minimum lease payments:</b>					
2015	\$ 63,439	\$ 63,439	\$ 940,264	\$ 780,914	\$ 1,721,178
2016	94,511	94,511	68,583	601,826	670,409
2017	94,511	94,511	-	398,788	398,788
2018	72,173	72,173	-	237,550	237,550
2019	64,727	64,727	-	173,144	173,144
Thereafter	31,073	31,073	-	383,911	383,911
<b>Interest and executory costs</b>	\$ 420,434	\$ 420,434	\$ 1,008,847	\$ 2,576,133	\$ 3,584,980
	-	-	91,651	305,304	396,955
<b>Total Lease Obligations</b>	<b>\$ 420,434</b>	<b>\$ 420,434</b>	<b>\$ 1,100,498</b>	<b>\$ 2,881,437</b>	<b>\$ 3,981,935</b>

## 19. ACCOUNTING CHANGES

### i) PS 3260 Liability for Contaminated Sites

On September 1, 2013, the school division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the school division:
  - directly responsible; or
  - accepts responsibility
- the school division expects that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the school division's 2014 financial statements.

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**ii) Correction of an error in prior periods:**

Subsequent to the year ended August 31, 2013, the school division identified two errors in recording of its Tangible Capital Assets in the prior year. As a result, the 2013 financial statements have been restated.

The YRHS Courtyard drainage project should have been recorded as work in progress. Due to this error, the school division's prior year minor renovations account was overstated by \$294,108. The prior period comparative amounts have been restated from those previously reported to correct for this error. The Tangible Capital Asset for the Preeceville building upgrade was overstated by \$181,398 in the prior year. Due to this error, the school division's prior year accounts payable has decreased by \$181,398. The correction of these errors has resulted in an overall increase to prior year Tangible Capital Assets of \$112,710 and an increase to current year opening accumulated surplus of \$294,108.

**20. COMPARATIVE INFORMATION**

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

**21. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to purchase 13 school buses at a total cost of \$ 822,082. The school division also entered into an agreement for the construction of a new school in Langenburg at a cost of \$ 18,750,000.

**22. 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.

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The aging of accounts receivable at August 31, 2014 and August 31, 2013 was:

	August 31, 2014		August 31, 2013	
	Accounts Receivable	Net of Allowances	Accounts Receivable	Net of Allowances
Current	\$ 602,075	\$ 602,075	\$ 2,217,905	\$ 2,217,905
0-30 days	123,404	\$ 123,404	152,650	\$ 152,650
30-60 days	1,909	\$ 1,909	42,247	\$ 42,247
60-90 days	(1,566)	\$ (1,566)	457,676	\$ 457,676
Over 90 days	981,107	\$ 981,107	749,048	\$ 749,048
<b>Total</b>	<b>\$ 1,706,929</b>	<b>\$ 1,706,929</b>	<b>\$ 3,619,526</b>	<b>\$ 3,619,526</b>

**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, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	3,137,180	73,793	-	-
Long term debt	995,655	913,935	1,940,454	383,911
<b>Total</b>	<b>\$ 4,132,835</b>	<b>\$ 987,728</b>	<b>\$ 1,940,454</b>	<b>\$ 383,911</b>

**Market Risk**

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

**Interest Rate Risk:**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$8,000,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. The balance outstanding on this credit facility at August 31, 2014 was \$NIL (2013 - \$NIL).

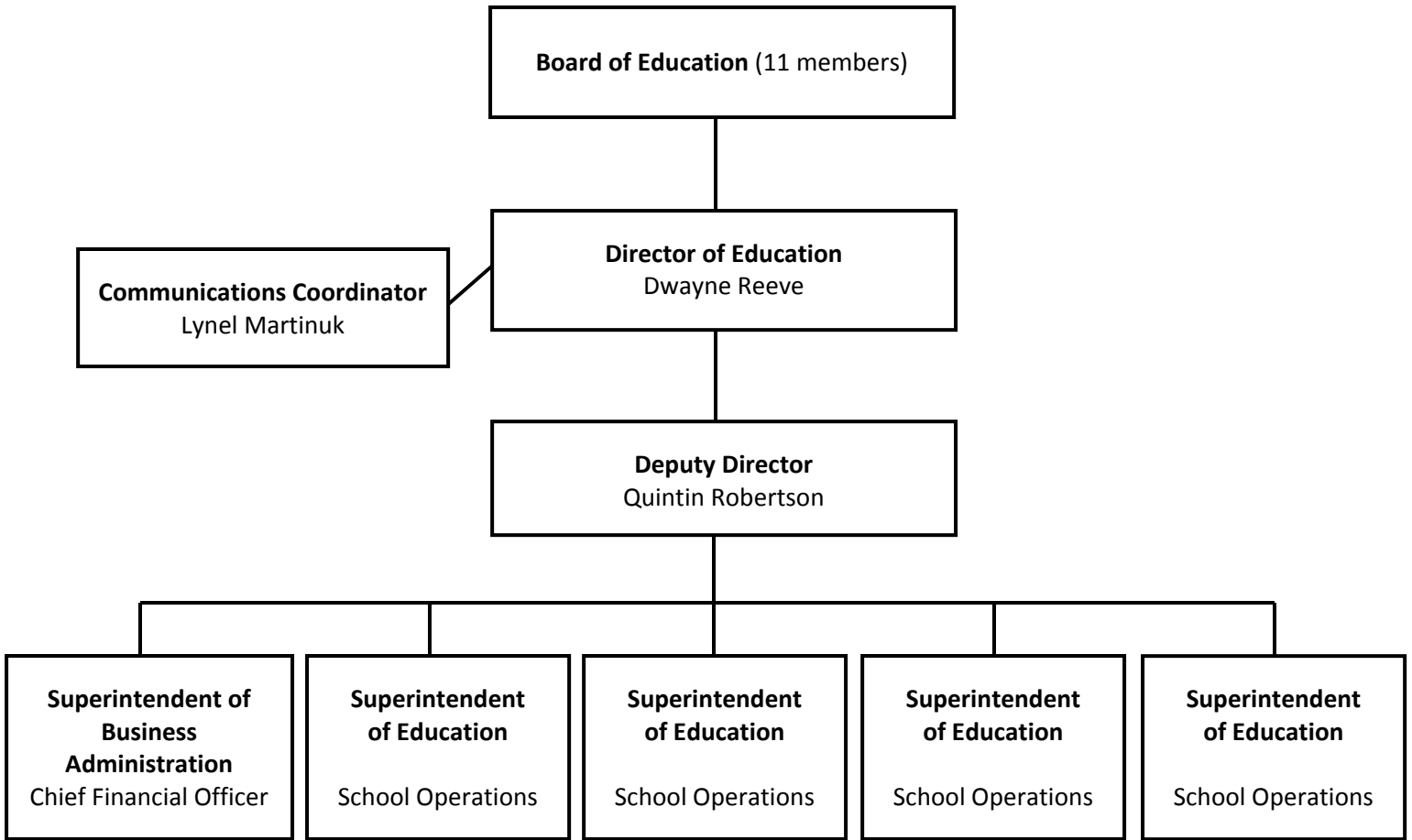


**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
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The school division minimizes these risks by:

- 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

## Appendix B: Organizational Chart



## Appendix C: School List

There are 28 schools in Good Spirit School Division located in 17 communities:

Schools	Grades	Location
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-12	Pelly
Grayson School	K-9	Grayson
Hoffman School	PreK-4	Langenburg
Invermay School	K-12	Invermay
Kamsack Comprehensive Institute	5-12	Kamsack
Langenburg High School	5-12	Langenburg
M.C. Knoll School	K-8	Yorkton
Macdonald School	K-9	Stockholm
Melville Comprehensive School	7-12	Melville
Miller School	K-4	Melville
Norquay School	K-12	Norquay
P.J. Gillen School	K-5	Esterhazy
Preeceville School	K-12	Preeceville
Saltcoats School	K-8	Saltcoats
Springside School	K-8	Springside
Sturgis Composite 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

## Appendix D: Payee List – 2013-14

### Good Spirit School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, businesses and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

#### ***Board of Education Remuneration***

<b>Board Remuneration</b>					
<b>Name</b>	<b>Remuneration</b>	<b>Expenses</b>	<b>Travel</b>	<b>Professional Development**</b>	<b>Total</b>
Balyski, Christopher	\$5,466	\$600	\$1,622	\$1,357	<b>\$9,046</b>
Cairns, D.J.	\$9,961	\$600	\$3,016	\$3,603	<b>\$17,180</b>
Cottenie, Bryan *	\$14,815	\$600	\$8,600	\$7,125	<b>\$31,140</b>
Dokuchie, Gilda	\$5,751	\$600	\$2,064	\$2,231	<b>\$10,646</b>
Gendur, Gordon	\$7,699	\$600	\$166	\$7,128	<b>\$15,593</b>
Haacke, Richard	\$11,581	\$600	\$1,088	\$9,040	<b>\$22,309</b>
Leson, Shannon	\$7,405	\$600	\$1,462	\$3,516	<b>\$12,983</b>
Rushowick, Bonnie	\$4,125	\$600	\$0	\$5,632	<b>\$10,357</b>
Simpson, Robert A.	\$12,463	\$600	\$2,817	\$5,752	<b>\$21,632</b>
Smandych, Lois	\$14,714	\$600	\$2,905	\$3,902	<b>\$22,121</b>
Stachura, Florence	\$13,320	\$600	\$3,053	\$2,176	<b>\$19,149</b>
<b>Total</b>	<b>\$107,300</b>	<b>\$6,600</b>	<b>\$26,793</b>	<b>\$51,462</b>	<b>\$192,155</b>

\* Board Chair

\*\* Professional development includes education, training and conferences.

#### ***Personal Services***

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

Available upon request.  
Contact Sherry Todosichuk,  
Superintendent of Business Administration  
At the Administration Office  
Call 306-786-5500 or toll free 1-866-390-0773

## ***Transfers***

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

Christ the Teacher R.C.S.S.D.	\$88,120
Cote First Nation	\$62,334
Parkland College (Melville)	\$767,319
Yorkton Tribal Admin Inc.	\$150,000

## ***Supplier Payments***

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

AC Electric Yorkton	\$62,829
All Season Rentals and Sales	\$54,150
aodbt	\$856,864
Bank of Montreal	\$449,408
Blue Imp	\$115,285
Brendonn Holdings Ltd	\$690,457
CCR Construction Ltd	\$72,196
City of Yorkton	\$91,340
Concentra Commercial Leasing	\$98,381
Dohms, Greg	\$75,924
Federated Co-operatives Ltd	\$730,084
GFS Winnipeg	\$53,620
Go Behind the Wheel Driving School	\$89,779
HBI Office Plus Inc	\$81,577
Huber, Larry	\$74,604
IBM Canada Ltd.	\$165,860
L.M. Driving School	\$124,066
Logan Stevens Construction	\$179,993
Macpherson Leslie & Tyerman	\$251,608
Maxim Transportation Svcs Inc.	\$103,273
McMunn & Yates Building Supplies	\$63,266
Microage – Regina	\$85,133
Nelson Education Ltd	\$57,120
Nixon Electrical Service Ltd	\$314,846
Ocean Marker Sport Surfaces	\$108,654
Pearson Canada Inc.	\$97,590

Petracek's Janitorial Inc.	\$266,246
Planet Clean	\$80,782
Sask Energy	\$971,477
Sask Power Corporation	\$1,079,850
Sask Tel	\$161,135
SELU	\$56,292
SGI-Motor Vehicle Division	\$107,162
Shanahan's Limited Partnership	\$85,501
Sharp's Audio-Visual Ltd.	\$78,411
Sportfactor Inc.	\$50,404
Stockholm Co-op	\$58,131
Supreme Basics	\$125,901
Sylogist Ltd.	\$161,864
Toshiba Business Solutions	\$117,898
Tradewest Equipment Ltd	\$59,274
Unisource Canada Inc	\$128,365
Wagner's Flooring Ltd.	\$70,202
Western Financial Group	\$337,667
Yorkton Plumbing & Heating	\$263,610

## ***Other Expenditures***

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

CUPE 4784	\$121,872
Good Spirit Teacher's Association	\$70,755
Marsh Canada Limited	\$410,994
Municipal Employees Pension Plan	\$2,158,448
Receiver General For Canada	\$14,794,781
Sask School Boards Association	\$678,259
Sask Teachers' Federation	\$3,875,535
Sask Teachers' Superannuation	\$176,673
Sask Workers' Compensation Brd	\$205,062

## Appendix E: Infrastructure Projects – 2013-14

School	Project	Details	2013-14 Cost
Esterhazy High School	Fire Alarm System	Fire alarm system replacement	\$75,000
Preeceville School	Gymnasium	Remove acoustical ceiling finish; refinish ceiling, upgrade gymnasium	\$150,000
Yorkton Regional High School	Outdoor Track	Resurface outdoor running track	\$110,000
Yorkton Regional High School	Washrooms and Doors	Renovation of student washrooms in upper and lower classroom wing and replacement of exterior doors	\$200,000
<b>Total</b>			<b>\$535,000</b>