



GOOD SPIRIT SCHOOL DIVISION NO. 204

2020-21 ANNUAL REPORT



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School Division Contact Information

Good Spirit School Division No. 204

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

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

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

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Good Spirit School Division No. 204 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert A. Simpson", with a long horizontal flourish extending to the right.

Robert Simpson
Board Chairperson

Introduction

This report provides information about Good Spirit School Division No. 204 in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year. COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2020-21, supported by contingency funding.

Governance

The Board of Education

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

The school division is organized into nine subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every Good Spirit School Division (GSSD) student. As reflected in Good Spirit’s vision statement, Learning Without Limits....Achievement for All, the Board of Education believes that all students should experience equitable opportunities to learn and grow.

As of August 31, 2021, the Board of Education members are:

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

Advocacy Sessions

Trustees hosted representatives from CUPE 4784, Deer Park Employees Association (DPEA), and Local Implementation Negotiation Committee (LINC) for an annual advocacy session during the November 19, 2020, regular Board meeting. It has become a practice of the Board to hear the voice of employee groups across the division to determine what things are working well and those areas that might require further attention or improvements. CUPE 4784 President began the session by sharing her appreciation for the work completed at the division level during the COVID-19 pandemic. The CUPE 4784 local was appreciative of the communication and involvement shown to members regarding pandemic planning. DPEA representative shared some of the challenges that bus drivers were experiencing regarding consistent use of personal protective equipment by a small percentage of the student riderships. Good Spirit Teachers Association President and LINC Chairperson shared their appreciation for the measure put in place to ensure the safety of staff and students in schools. They identified that teachers

struggled at times with balancing the additional responsibilities and stresses that accompanied life during a pandemic.

During the December 17, 2021, Regular Board meeting, Trustees and members of the Legislature engaged in conversation centred around rural and remote conductivity within Good Spirit's geographic location, the newly proposed Provincial Education Plan, in-town bussing for rural locations outside the City of Yorkton, succession planning, funding predictability with the Education Sector, and the value of local governance. The Board expressed the work done by local MLA's and thanked them for their advocacy at the provincial level.

Members of the Saskatchewan School Boards Association requested a session with Trustees. During the April 1, 2021, Regular meeting, there was opportunity to have robust conversation centering around the 2021-22 budget announcement.

Staff, parents and students who were involved with the GSSD Distance Learning School attended the May 6, 2021, Regular Board meeting. A parent to three remote learners shared the advantages of online learning and provided feedback regarding what worked well and what may have been challenging with respect to online learning. Overall, staff, parents and students provided excellent feedback which will be used to enhance programming in years to come.

School Community Councils

The Board of Education established 23 School Community Councils (SCCs) for the 27 schools in Good Spirit School Division (GSSD). Bear Stream School, Hofer Colony School and Silver Stream School have not established a School Community Council as they are Hutterian Schools. Victoria School in Kamsack was not represented by an SCC in 2020-21 due to the lack of community interest.

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

Twenty-three SCCs in Good Spirit School Division are made up of the required number of elected and appointed members. Five of the 11 high school SCCs had student representatives on the council. The actual number of members varies from one SCC to another. Students from the First Nations within or adjacent to the division's boundaries attend various division schools. Representatives of the First Nations communities are invited to become members of the School Community Councils.

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

To promote further professional development opportunities, the Board of Education sponsors five bursaries of \$900 each for SCCs throughout the division. Due to the COVID-19 pandemic, the SCC conferences were cancelled during the 2020-21 school year, therefore bursaries were

not awarded to members. SCCs were also provided with an annual grant of \$1,000 plus \$1.50 per student to assist School Community Councils with their operations and to support the professional development of its members. The Board provided all SCCs with a total operating grant of \$33,080 in November of 2020 which included an allotment for service awards. Schools and SCCs fundraised a total of \$120,080 in 2020-21 to supplement and enhance educational programs and learning opportunities for students; this is \$192,219 less than 2019-20 due to restrictions during the pandemic.

The regulations require School Community Councils to work with school staff to develop an annual school level plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2020-21, 100% of the division's 23 SCCs participated in the development of these plans.

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

Some of the SCCs are providing financial supports for resources that align with the school level plans. They also fund nutrition programs, fundraise, and provide other items deemed essential to student learning and well-being at a local level. In 2020-21, the Norquay School and M.C. Knoll School SCCs fundraised for new playgrounds.



Senior Administration wanted to have a pulse on what families were experiencing and feeling, due to the pandemic. On September 17, 2020, 45 SCC members engaged in a presentation via Zoom video conference. Director Robertson started out by sharing that there were numerous organizations and individuals who guided GSSD's decisions regarding COVID-19 safety measures including the Deputy Minister of Education, Chief Medical Health Officer, Local Medical Health Officer, Saskatchewan School Boards Association, League of Educational Administrators Directors and Superintendents, and Board of Education. Information shared with SCCs included GSSD's cleaning and disinfecting processes, the newly established GSSD Digital Learning School, GSSD's Back to School video, and Innovative Programming initiatives. Members of the SCC were very thankful for the opportunity to receive information firsthand. One SCC member responded by saying, "That was such an interesting, informative meeting. Thank you to everyone who put all the information together. It is going to be a good year. The preparation is amazing."

On June 22, 2021, Director Robertson reviewed the 2021-22 draft budget and received feedback from SCC members, through Zoom video conferencing. Despite the challenges that faced the province and school division, the Board of Education committed to their motto of "Students Come First". As such, GSSD will continue to support the utilization of various

professional and paraprofessional staff to enhance educational opportunities for students in the next school year.

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

School Division Profile

About Us

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

The division is divided into nine subdivisions for purposes of board representation. A more detailed map showing the subdivisions and the major towns and highways is available on the GSSD website.

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

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

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



Division Philosophical Foundation

Motto: Students Come First

Mission: Building Strong Foundations to Create Bright Futures

Vision: Learning Without Limits ... Achievement For All

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

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

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

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

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

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

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

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

Student Learning and Well-Being

We exist to provide the highest level of student learning. All students will experience learning environments rich in the opportunities and experiences necessary to promote intellectual, emotional, spiritual and physical well-being. Students will be provided with

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

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

Equitable and Balanced Opportunities

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

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

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

Accountability For All

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

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

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

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

People Engagement

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

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

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

Sustainable Infrastructure

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

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

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

Community Partnerships

Regional KidsFirst

In the fall of 2020, the Regional KidsFirst Community Developer set up story walks throughout the Good Spirit School Division. A story walk is an unconventional, wonderful way for children of all ages to spend time outdoors while reading a book. To make this happen, pages from a children’s story were individually torn out and laminated, then positioned throughout an outdoor area for children – and adults – to stroll and enjoy. Pieces of coroplast were attached to trees, followed by the book pages being securely clipped on.



Because the surrounding communities have such beautiful public parks with a great abundance of trees, a small activity was implemented with each of the two books chosen: “The Way I Feel” and “Brown Bear Brown Bear What Do You See” including an emotion awareness activity and a scavenger hunt.



Families who participated were able to take in an interactive learning experience, improve literacy skills, and spend quality time outdoors with loved ones.

Mosaic Extreme Makeover Challenge

The Mosaic Company and Saskatchewan School Boards Association have been investing in their commitment to improve student nutrition and health by creating a healthier learning environment since 2016. Each year, schools are invited to apply for a grant by explaining their current school environment and improvement plans for the upcoming school year. Submissions must show authentic stakeholder engagement and partnerships.

Kamsack Comprehensive Institute (KCI) was chosen to receive a \$10,000 grant. The project highlights included:

- providing and supporting outdoor education;
- teachings of Saulteaux Elders;
- engaging parents in activities and workshops; and,
- a presentation on food groups that contribute to nutritious meals.

Engaging Indigenous Learners and the Community

GSSD partnered with school divisions across the province and the Ministry of Education to provide culturally inclusive activities for the Early Years. The project was the creation of 10 literacy kits which included high quality books by Indigenous authors and invitations to play created by members of the Indigenous community. Three of the invitations to play are shown in the pictures on the next page.



A community member created the ribbon skirt shown



Eight classes in four Good Spirit schools participated in orange shirt beading projects led by an Indigenous beader



The mini starblanket was sewn by a member of Cote First Nation. The mossbag was created by a Community member

GSSD partnered with Kevin Peiece who provided artistic mentorship to five GSSD schools to create mural projects.



Completed by Grade 10 Indigenous Studies at Yorkton Regional High School

Virtual art projects occurred at Dr. Brass School in Yorkton and completed with artist Kevin Peiece



In recognition of Indigenous People’s Day, ISSI provided the funding to purchase a tipi for KCI. A member of Cote First Nation was invited to provide tipi teachings to the school and help teach students how to raise the tipi.

Community Threat Assessment and Support Protocol Re-Signing

Good Spirit School Division strives to ensure that each student and staff member is provided with a safe environment. The Board is committed to creating and maintaining an environment in schools where students, staff, parents and others feel safe. GSSD’s Administrative Procedure 165 outlines procedures for responding to immediate risks within a building, student threatening behaviours and traumatic events. Administrative Procedure 165 Appendix provides an overview of how specific incidences are to be handled if they should occur in any of the schools.

As part of a community approach, the division is proud to play a role in the Community Threat Assessment and Support Protocol. The Community Threat Assessment and Support Protocol (CTASP) reflects the work of J. Kevin Cameron,

Executive Director of the North American Centre for Threat Assessment and Trauma Response (NACTATR), the Yukon Threat Assessment Program (Y - TAP) and the Alberta Children and Youth Initiative.



This important document was re-signed virtually on November 19, 2020, along with many other community partners including Christ the Teacher Catholic Schools, RCMP, Mental Health, and Yorkton Tribal Council, among others.

Having all the agencies sign the protocol creates a collaboration between agencies and a balanced understanding of the important role each one plays in creating a safe environment for families and students within our communities.

The original CTASP was signed in September 2013.

Big Brothers Big Sisters Virtual Mentoring

Big Brothers Big Sisters and the Good Spirit School Division have been in a partnership with each other for over 10 years, providing mentoring opportunities for student in Yorkton and surrounding area. Good Spirit student mentors were from Esterhazy, Langenburg, and Yorkton.

With the COVID-19 pandemic, mentoring was moved to a virtual platform, MentorCity, to ensure safety protocols were maintained. MentorCity is a platform supervised by Big Brothers Big Sisters, where mentors and mentees can schedule meetings, chat with each other and set goals all within a safe, secure, and confidential environment.

“As a mentor, I strive for creating a safe space that allows my mentee to feel free and express themselves with no judgement. I make them feel validated and accepted. At the beginning, my mentee was shy and reserved. They did not speak up and only answered when prompted. However, after consequent meetings, they started opening up as we discussed their interests. Having a safe meeting platform such as MentorCity has helped this to take place. It is extremely user friendly and meets our needs.” ~ Yorkton Mentor

Virtual mentoring opened the doors for GSSD and Big Brothers Big Sisters partnership to expand. Mentors and mentees who lived in different communities could have the ability to connect with each other regardless of their location.

Cote First Nation Partnership

Good Spirit School Division and Cote First Nation representatives have committed to meet throughout the 2020-21 school year to create an Educational Service Agreement (ESA). In September 2020, six meetings had taken place both in-person and virtually with GSSD leadership and Cote First Nation's Education Council.

Educational Service Agreements outline essential education services that the Division will provide to federal students. Federally funded students pay tuition using Regulation 16 rates to the school board in exchange for educational services. The draft agreement provided clarity on other vital matters, such as student transportation, school community council representation, special education funding and supports, generalized learning supports, high school graduation targets, cultural supports, student safety and well-being, parent and community engagement, utilization of first nation resources, smooth transitions, and data sharing. Both parties' goal is to have a mutually beneficial ESA finalized in advance of the 2021-22 school year. The ESA will form a foundation for future discussions with other neighboring First Nations.

GSSD is proud of the collaborative relationship with Cote First Nation and strives to continue building strength, trust, and accountability through continued discussions.

Thrive to 5: Early Childhood and Family Support Network

GSSD was the driving force behind the development of a community partnership supporting young children aged 0-5 and their families. This network brought together approximately 25 people from Saskatchewan Health Authority Children's Therapies Program, Parkland Early Childhood Intervention Program (PECIP), Triple P Parenting, Sask Abilities, Yorkton Tribal Council, Parkland Valley Sport Culture & Recreation (PVSCR), Kids First, Kamsack Family Resource Center, Licensed Childcare, Ministry of Social Services, Christ The Teacher Catholic Schools, Yorkton Family Resource Center, Yorkton Head Start, Regional Kids First and Good Spirit School Division.

The GSSD representatives included the Superintendent in charge of Early Learning, a Prekindergarten teacher, a Kindergarten teacher, a Speech Language Pathologist, the Indigenous Student Success Coordinator and the Early Learning Coach.

When a poll was sent out to partners to determine interest, people eagerly jumped on board and the energy, passion and commitment to young children and their families is evident at each meeting. Members of the network were committed to learning more about each partner organization in an effort to better support families and streamline services. Since the inception of the group in December of 2020, the 'Thrive to 5' name was adopted to reflect the hopes and dreams of everyone involved.

The work of the group included creating a Child Profile and a Family Profile that was completed at the first point of contact with any organization. This information then moved with the family when referrals were made or when they began working with another organization. Developing 'pathways of service' was another goal of the network which helped to determine gaps in

service which were then addressed. This included creating an inventory of services in the greater geographical area which was then broken down into resources and programming was made available in each community.

The group was very excited about the development of a website and Facebook page to connect families to services and resources, share child development and strengthen partnerships within each community. They continued to highlight the importance of child development in the early years, and the critical impact of working as a village to support young children and their families.

The Thrive to 5 mission statement, *“Building strong foundations with community partners connecting, communicating, and collaborating to support families of children zero to five years.”* and vision statement, *“Our vision is to support families in building strong foundations by coordinating appropriate services and sharing information. This will be accomplished through connecting, guiding, and empowering families to access and navigate services and resources as well as creating equitable opportunities to ensure optimal growth, development, and well-being for children throughout their early childhood journey and beyond.”* were both successfully actualized.

Program Overview

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

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations, Métis and Inuit (FNMI) content, perspectives and ways of knowing. In 2020-21, the division continued to focus on improved student learning in the areas of literacy, credit attainment, graduation rates and responsive teaching.

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

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

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

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

Good Spirit School Division Feature Students

The Good Spirit School Division has a long-standing Motto— “Students Come First”. The Board has recognized that our primary business involves educating, supporting, and growing outstanding students and individuals. Part of this process is recognizing excellence in student achievement. School staff are encouraged to nominate feature student artists, athletes, leaders, mentors, scholars, and writers.

A Grade 3 student from Dr. Brass School in Yorkton was acknowledged for his amazing artistic skills. He loves to create visual art pieces in Arts Education. He has enjoyed projected using different mediums including: pencil, marker, paint, crayon and pencil crayon. He not only likes to create masterpieces that are based in arts education, but he also loves to create drawings and pictures in his free time. His teacher stated, “He deserves to be commended as a feature student for his exceptional talent in visual arts.”



Grayson School recognized a Grade 7 student for her passion in art and drawing which has really blossomed over the past couple of years. She is often experimenting with different techniques and styles of drawing both during class and in her own free time. She takes pride in her visual art skills and eagerly adds her own personal flair to many of her assignments. She has been recognized multiple times by the Canadian Legion for her submissions to the Remembrance Day poster contests both locally and at the district level.

A Grade 11 student from Esterhazy High School (EHS) has excelled in Computer Science 20 and 30, and worked with his teacher on numerous technical projects around the school as part of a work experience through the Transitioning Youth to Employment (TYE) program. He completed a dual-monitor project in one of the EHS computer labs. The project included identifying and ordering necessary hardware, and then installing, cabling, and configuring a dual monitor setup for each workstation in the lab. He made a number of Category-6 Ethernet cables for various rooms in the school, came up with ideas of how the senior computer lab and server room could be redesigned, and developed a new announcement system for the school.



Innovative Learning at Dr. Brass School

The 2020-2021 school year brought about many changes and challenges in classrooms. From masks to sanitation schedules, students had a start to their school year unlike any other. Dr. Brass Elementary undertook the challenge of enhancing the school experience for Yorkton students through innovation, passion, and play.

The journey to transform the school experience for students in the Prekindergarten to Grade 8 context led the school staff to a variety of hands on, experiential approaches that they believe to be the key to success for their students.

The team's focus has been to make learning a hands-on and play based approach. Although COVID-19 put a few of the aspirations on hold, play based learning was very much alive at Dr. Brass. Most afternoons when you walk through the halls, you would see the youngest students learning through hands-on, explorative activities that keep students engaged and in love with their learning. In the upper wing, students in grades 4-8 were given the opportunity to take part in a variety of exciting learning opportunities. Dr. Brass offered six learning academies: Hockey Academy, Performing Arts Academy, Growing Citizens, Balanced Beings, Building Active Leaders, and Thunderbird Lodge.

Each academy was unique and offered something a little different. The Hockey Academy and Performing Arts Academy took in students from across the division through an application process. Students spent every afternoon focusing on their craft and developing skills in their area. The outcomes that were not covered in their academy were covered through FLEX education, a 35-minute period every day where students worked independently, under the supervision of a teacher to complete online lessons.

The Fine Arts Academy offered two streams—Performing Arts and Visual/Multimedia Arts. Students received performing arts training every afternoon, led by a professional dance instructor. They also received workshops throughout the year with both local and national artists in various areas of performing arts. Performing arts include, but are not limited to: Hip-hop, ballet, jazz, contemporary, cultural dance, musical theatre, acting, music and improvisation. Visual Arts programming explores the areas of science and social studies through fine arts (painting, sketching, 3D art, multimedia). Students in the Dr. Brass Fine Arts Academy presented over Zoom, an adapted scene and musical number from “Matilda.” From singing and dancing, the student presentation was energetic, exciting and a story of celebration of one girl's bravery to motivate and inspire her group of friends.



Growing Citizens helped grade 4 and 5 students achieve a wide variety of outcomes with hands-on, minds-on exploration that brings learning to life and is led by a Little Green Thumbs Teacher. They grew food right in the classroom! Growing Citizens learn about agriculture, environmental stewardship, Indigenous perspective, social and emotional well-being, nutrition, fitness and

arts education in nature! Growing Citizens is working towards creating an outdoor classroom for the spring of 2021.

Balanced Beings is a program designed to help students live a balanced life, setting goals for their emotional, physical and intellectual success, learning about healthy relationships with others, and discovering how they fit into the natural and spiritual environments around them. Learning is based on the belief in the interconnectedness of the world and how we fit into it. The goals of this lifestyle include:

- Learning self-regulation techniques to understand their emotional selves.
- New challenges will increase skill sets to understand and develop their intellectual selves.
- Play and work will help develop their physical selves.
- Connecting with culture and ceremony will develop their spiritual selves.



Building Active Leaders is aimed to take learning outside the classroom walls. Students explored their community through land-based learning. They participated in outdoor activities, including canoeing, yoga, cross-country skiing, and hiking. Students addressed society's most pressing social issues, both in Yorkton and around the world and developed skills to be physically and mentally healthy. They worked towards building their self-confidence, developing leadership skills, and exploring their passions.



Thunderbird Lodge offered a wide range of opportunities for students who chose this way to learn. Every day of the week brings a new adventure. Twice a week students explored their social curriculum by going out into the community on quests. On Thursdays, students explored STEM related adventures like coding, robotics, and video games. Students also learned about communication and structures through weekly Lego challenges. Thunderbird lodge was also aimed to focus on truth and reconciliation through routine involvement of Elders in the community.

Dr. Brass has been fortunate to receive funding through grants and donations to help support these new, innovative approaches to education. Thank you to Mosaic, Farm Credit Canada, and Agriculture Saskatchewan and some private donors for their support.

Truth and Reconciliation Through Traditional Teachings

Canora Composite School (CCS) is located within Treaty 4 land, the traditional territory of the Anishinaabe, Cree, Assiniboine, and homeland of the Métis Peoples. The school worked toward establishing an Indigenous Network that could enhance the educational opportunities offered to students.

One of the opportunities was established when a CCS teacher, took the initiative to purchase the Tribal Nations maps. The intention was to permanently showcase the Indigenous Peoples'

history in the hallways of CCS. Additionally, they wanted to provide a source of pride for students and community members of Indigenous backgrounds and give all students and visitors of CCS a huge snapshot of how diverse and populated North America was prior to European colonialism. The goal was to make this project as educational and meaningful as possible.

In collaboration with Indigenous leaders, the original idea was to incorporate leftover wood from Fort Pelly Residential school as the frame, it was later decided that the wood had many negative connotations attached to it and would not communicate a positive message.

They decided to build a frame for the map using traditional teachings and from natural supplies located within the region. GSSDs Cultural Advocate met with the CCS staff, and they decided to use pine from the Porcupine Forest north of Norquay. The Wildlife Management 30 class peeled the bark off the pine using hatchets and knives and then the pine was left to dry for a few weeks. In the meantime, the Cultural Advocate cut elk hide into long strips and soaked it to prepare for the lacing of the canvas; the students were taught the traditional way of stretching a hide. This is the method used to make traditional drums, shelter, clothing and other useful materials. Students watched and learned how to construct the frame and tie the canvas to it. The students used their knowledge and constructed two more frames for smaller canvases.

The large Tribal Nation map was mounted in the entry way of the school near the gymnasium. The goal was to increase the number of experiential and meaningful lessons offered to CCS students. Thanks to the initiative and dedication of CCS staff, this project was a testament to the goal of uncovering the truth and achieving reconciliation.



Outdoor Play and Physical Activity Within GSSD

The COVID-19 pandemic had a significant impact on the way physical education was taught during the 2020-21 school year. Although there were many challenges, one positive influence was the fact that GSSD physical education classes moved outside as much as possible. This shift



created an opportunity to let children physically move in a less restrictive environment while continuing to promote safe social distancing. It encouraged the use of playground structures and sports equipment and provided an opportunity for land-based instruction. GSSD physical education teachers showed incredible creativity and ingenuity when moving their classes outdoors, in many instances, collaborating with their community partners to develop safe and engaging outdoor play spaces.

Research has shown that there is a marked positive increase in the health and wellness benefits of playing outside as opposed to the same activity or lesson being taught inside. Students exert more physical effort outside, they sleep better, are less stressed, feel better physically and emotionally, and best of all, they are more focused and open to learning in their other subject areas. Outdoor play has a positive effect on brain development and brain function. Happy, healthy students who play and exercise outside simply learn better and perform better academically. Although it had its' challenges, in terms of preparation and implementation for both the students and the teachers, the benefits of teaching outside may have had a lasting impact on how students learn now, and in the future.

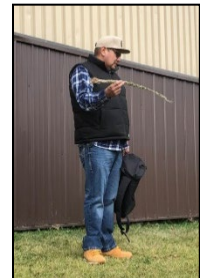


Outdoor Leadership Class

The Principal of Churchbridge Public School (CPS) wrote the outdoor leadership course two years ago with the intent of helping students understand and appreciate both Indigenous and early settler's beliefs about the land, its importance, and how to care for it while learning in, for, and about the outdoors.



A representative from Cote First Nation was invited to the outdoor leadership class throughout the year to share knowledge and perspectives on a wide variety of topics, from setting a snare to traditional medicines.



Prekindergarten Program

Prekindergarten (PreK) is a unique program aimed at providing preschool aged children with a variety of experiences that will promote their overall development. The PreK program gives children the opportunity to start Kindergarten with the social, emotional and cognitive skills to succeed. Efforts to create better beginnings will ensure the GSSD vision of Learning without Limits ... Achievement for All is reached.

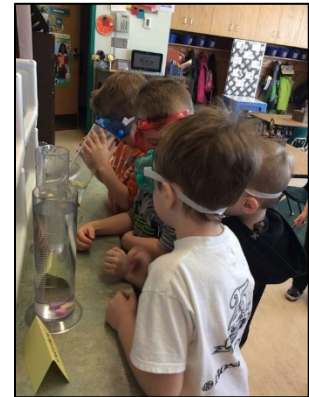
The PreK program is funded by the Ministry of Education and is available for 3 & 4 year-old children who live in the school attendance area. GSSD schools that provide a PreK program include: Canora Junior Elementary, Columbia (Yorkton), Davison (Melville), Dr. Brass (Yorkton), Esterhazy High (PPEP), Langenburg Central, and Victoria (Kamsack). Students attend Monday to Thursday for approximately three hours per day.

Eligibility is based on criteria such as: financial need; child is living in foster care; child displays language or communication delays; child has social, emotional or behavioral issues; recent major change or trauma in the family; single parent; teen Parent; parent did not complete Grade 12; referral by or involvement with Support Services; family health care challenges; child has little opportunity to interact with same age



peers; immigrant/ refugee family; English is not the only language spoken at home; lack of family support system; and other family vulnerabilities. Children who attend a government childcare centre are not eligible for PreK.

Staff in PreK includes a certified teacher with a specialization in Early Childhood Education and qualified educational assistant. GSSD works in partnership with the Saskatchewan Health Authority programs to support children and families in meeting their goals. The PreK teacher may facilitate referrals and family connections for therapy services including Speech Language Pathology, Occupational Therapy, Physical Therapy, Psychology, Early Childhood Counselling, and Autism Services through the Children’s Therapy Program.



Family engagement is an important component of PreK. Home visits are completed two to three times per year, and families are invited to share their knowledge and skills, as well as learn about child development, during Family Events which occur approximately twice per month.

GSSD developed a promotional video to showcase the Early Learning programming: [Early Learning in PreK video](#).

2021 Virtual Skills Canada Competition

Good Spirit was represented at the 2021 Virtual National Skills Competition by students from the Melville Comprehensive School (MCS) and Yorkton Regional High School (YRHS). The students showed their skills in four categories: Automotive Technology (YRHS earned a bronze), Photography, TV Video, and Welding (MCS earned a gold). Competitors competed in their own classrooms in the presence of a Proctor.

Strategic Direction and Reporting

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

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

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

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

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>By June 30, 2021, there will be 2% more students reading at or above grade level in Grades 1 to 6 compared to the June 2019 data.</p> <p>By June 30, 2021, there will be 2% more students writing at or above grade level in Grades 4, 7, & 9 compared to the June 2019 data.</p> <p>By June 30, 2021, there will be 2% more Grades 2, 5, & 8 students at or above grade level in math compared to the June 2019 data.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<ul style="list-style-type: none"> • The Fountas & Pinnell—BAS was administered in Grades 1-6 in the fall 2020 and spring 2021. • Regular literacy team meetings were held in all schools to discuss interventions. • RISE and Rime Magic were implemented as Tier 2 and Tier 3 reading interventions. • For the fourth consecutive summer, the Good Spirit School Division partnered with the Parkland Regional Library to host a Summer Reading Contest open to all GSSD students. • 16 GSSD schools opened their school libraries to students and families in July and August. • The Literacy team shared the Writing Instructional Framework and other support documents with ELA teachers. • Additional writing support resources were added to central and school libraries. • One GSSD teacher participated in the SaskMath working group. • Superintendent of Curriculum and GSSD SaskMath lead attended the SaskMath virtual event. • Math screeners were administered in all Grade 2-9 classrooms in fall 2020 and spring 2021. • Grade 1-3 Mathology resources (including mathology.ca) made available to all Grade 1-3 teachers. • Knowledgehook (an engaging online platform containing math assessments, student activities and guidance for teachers) was rolled out to all Grade 3-9 math classrooms. • Increased support for blending classrooms through a number of online learning resources such as SeeSaw, Google Classroom, digital reading platforms, etc. in order to ensure students were able to access learning remotely when necessary.

Measures for Reading, Writing and Math At or Above Grade Level

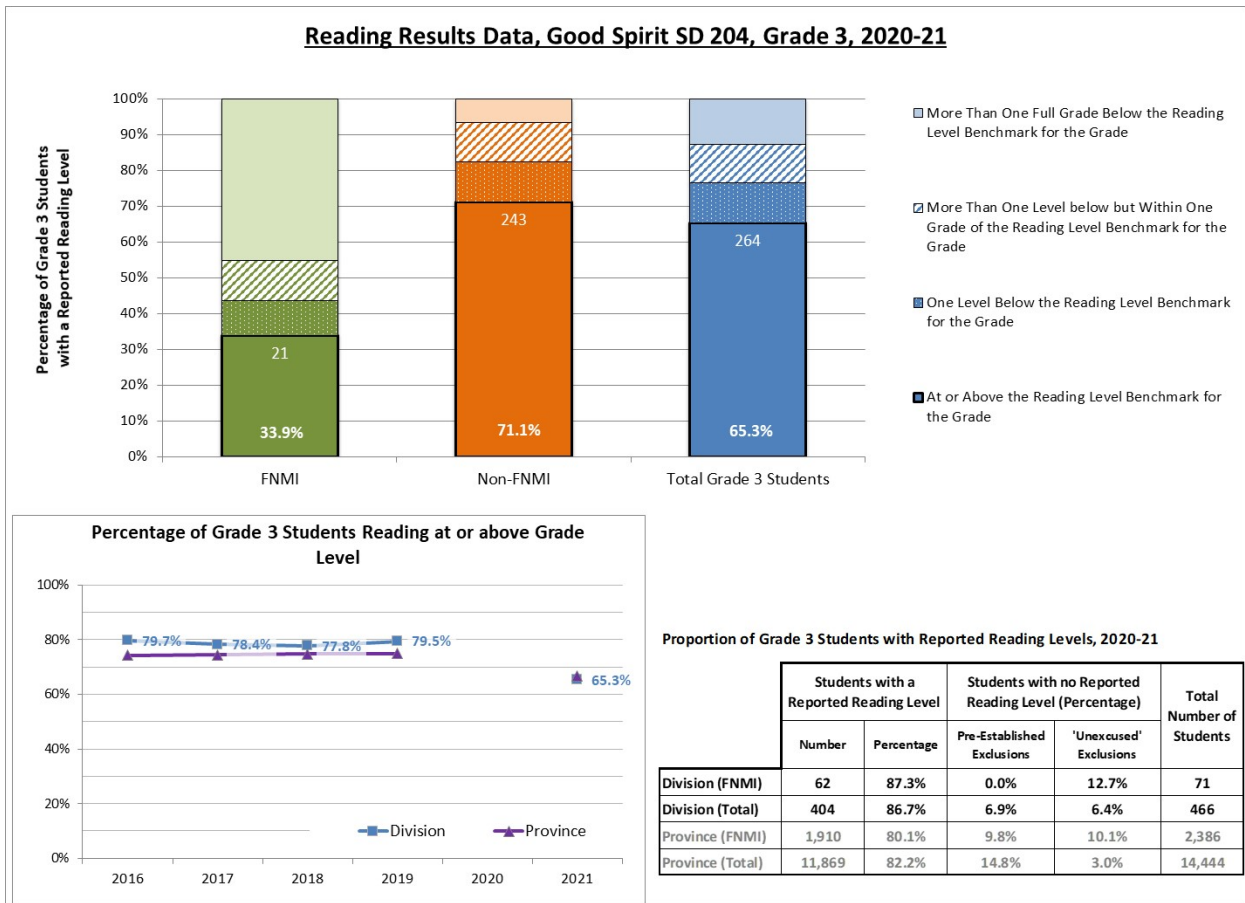
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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

Source: Ministry of Education, 2021

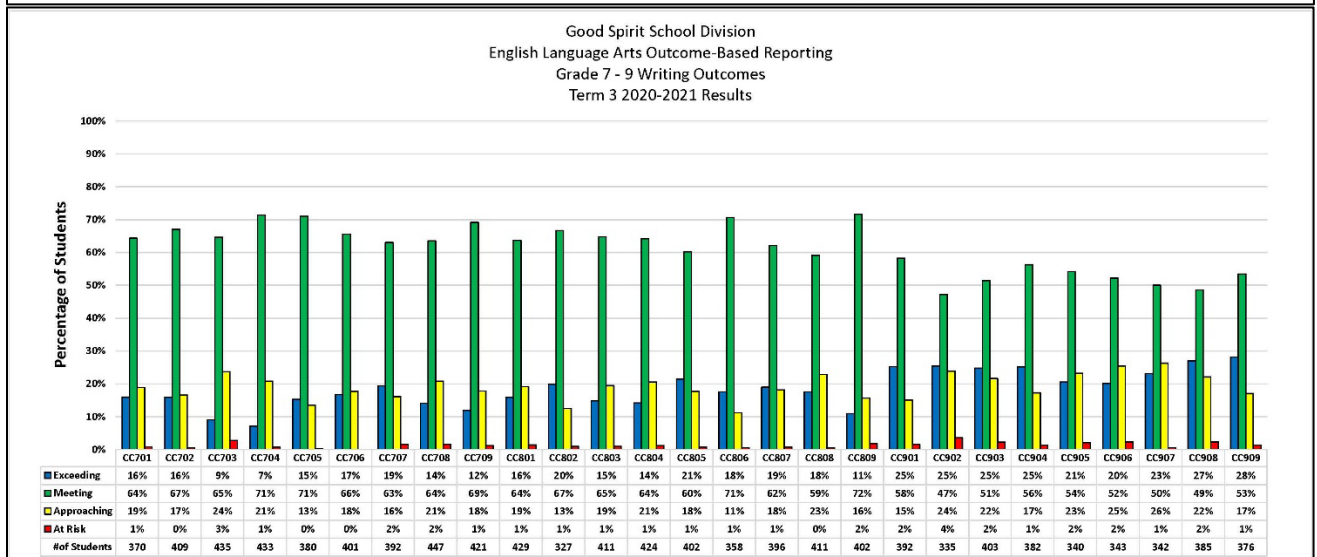
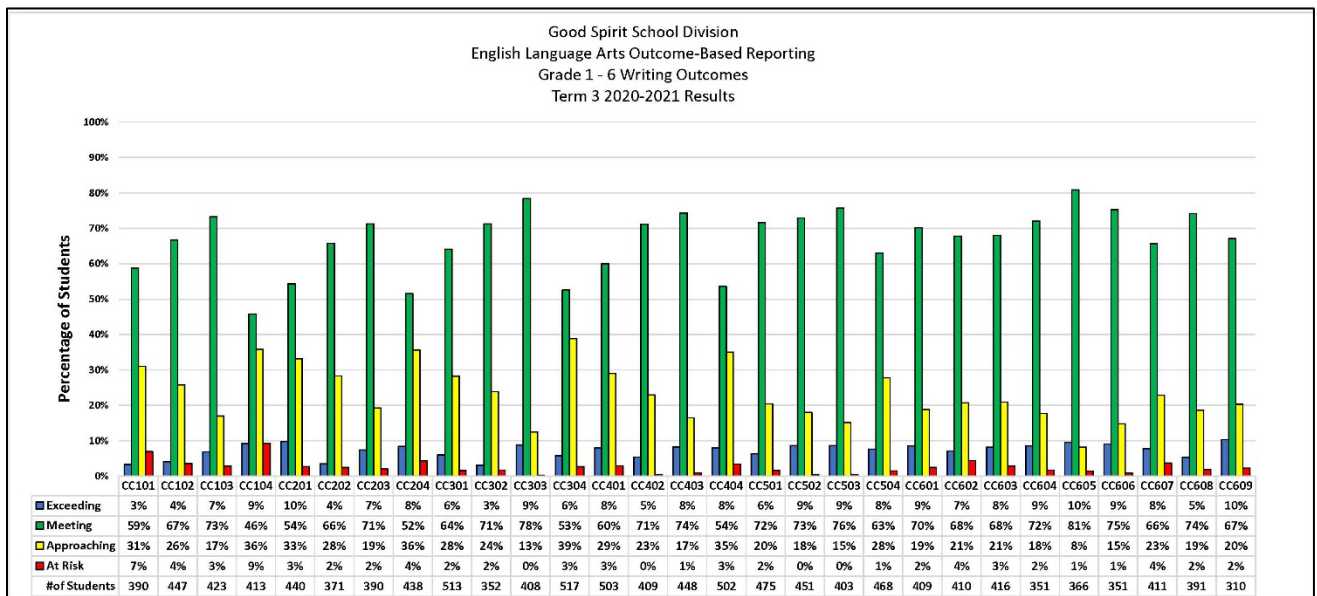
Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

- 65% of grade 3 students are reading at or above grade level according to the Spring 2021 Fountas & Pinnell – Benchmark Assessment data.
- This is a 12% decrease since spring 2019 where 77% of grade 3 students were reading at or above grade level.
- The interruption of explicit literacy instruction to students in grades 1-3 during the spring of 2020 along with numerous interruptions to face-to-face learning throughout the 2020-21 school year has negatively impacted the grade 1-3 literacy rates.
- The Good Spirit School Division was poised to meet the provincial target of 80% of Grade 3 students reading at or above grade level by June 2020.
- 34% of Grade 3 First Nations and Métis students are reading at or above grade level.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

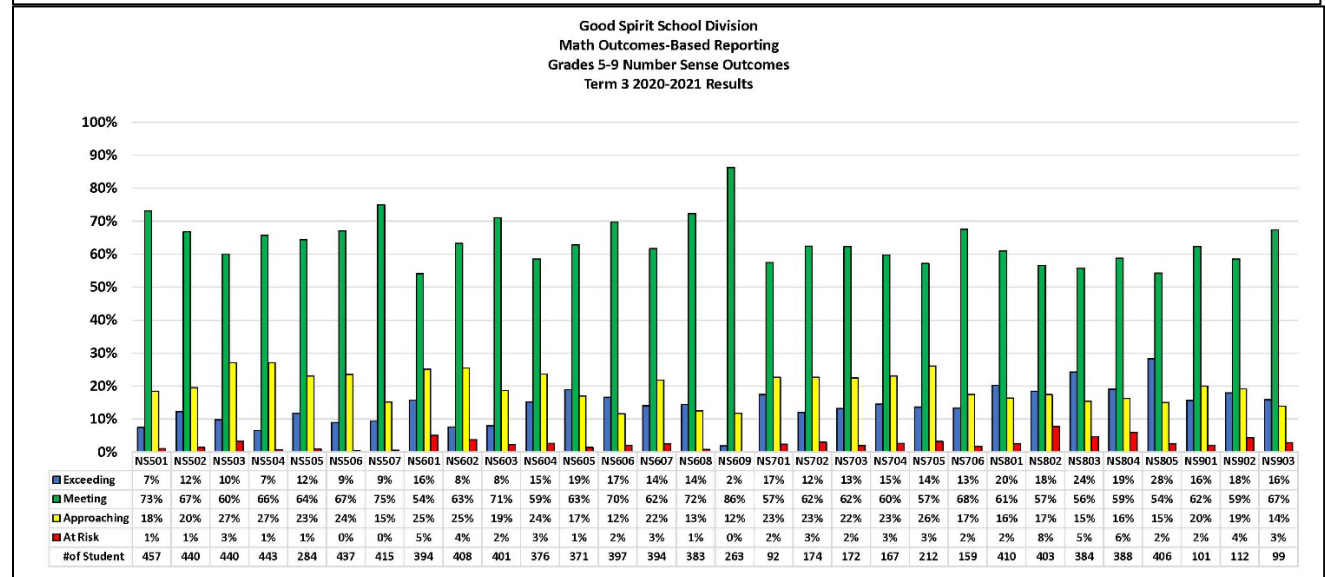
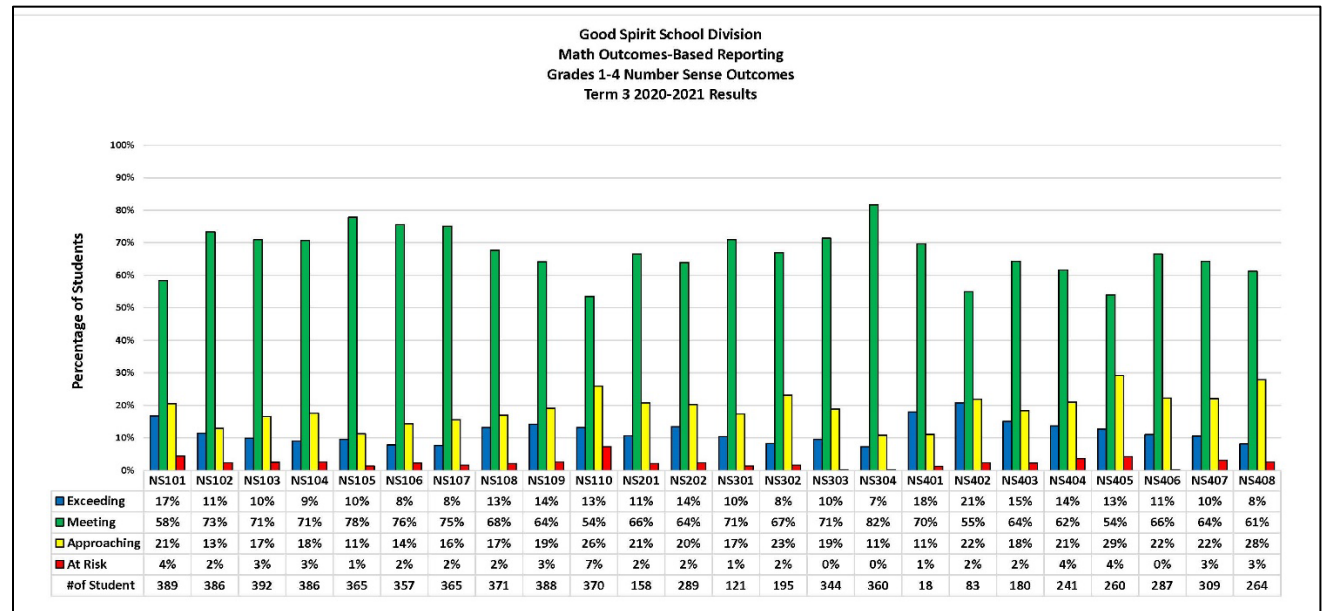


According to June 2021 Term 3 progress report card data, with the exception of outcomes CC4.1 and CC4.4, 73% or more grade 4, 7 & 9 students achieved a level 3 (meeting) or level 4 (exemplary) on each Compose and Create outcome. The Good Spirit School Division did not collect Holistic Rubric data during the 2020-21 school year.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.



According to June 2021 Term 3 progress report card data, 70% or more grade 2, 5 & 8 students achieved a level 3 (meeting) or level 4 (exemplary) on all Number Sense outcomes. The Good Spirit School Division did not collect Holistic Rubric data during the 2020-21 school year.

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

ESSP Outcome:

By June 30, 2021, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2021, schools involved in Following Their Voices for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

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

High School Completion

By June 30, 2021, the three-year and five-year graduation rate will increase by 2% from the June 2019 data.

Result: Good Spirit achieved a First Nations, Métis, and Inuit (FNMI) three-year graduation rate of 58% which is a 15% increase from June 2019.

Result: Good Spirit achieved a First Nations, Métis, and Inuit (FNMI) five-year graduation rate of 67% which is a 2% increase from June 2019.

Intellectual Engagement

By June 30, 2021, students in Grades 4 to 12 will report a 2% increase in student intellectual engagement from fall 2020 data.

Result: Good Spirit School Division was unable to obtain a comparative measure from fall 2020 data therefore, the spring of 2019 results were used. In the spring of 2021, 55% of FNMI students reported high levels of intellectual engagement, which was an increase of 8% from spring of 2019.

Enhanced Partnership

By June 30, 2021, GSSD will demonstrate a commitment to the establishment of new and reaffirmed partnerships.

Result: GSSD continued their partnership with the Invitational Shared Services Initiative (ISSI) involving Yorkton Tribal Council, Keeseekoose and Cote First Nations. An educational partnership plan was established between Keeseekoose and the two schools in Kamsack (Victoria School and Kamsack Comprehensive Institute).

	<p>Invitational Shared Services Initiative</p> <p>The goals and target identified included attendance, graduation rates, engagement, and Literacy.</p> <p>Result: Due to disruptions to schooling and shifts in learning delivery resulting from the COVID-19 pandemic, GSSD and ISSI partners were not able to reach the goals with the exception of intellectual engagement and positive relationships where the Division saw a 2% increase.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>The following actions were taken to improve outcomes for First Nations, Métis and Inuit students through addressing the goals of Inspiring Success:</p> <ul style="list-style-type: none"> • Good Spirit continued to engage and support students through improved relationships with their teachers that will result in increased First Nations and Métis student achievement and higher rates of Grade 12 graduation. • Good Spirit supported students at Kamsack Comprehensive Institute with in-school facilitation which was modelled after the <i>Following Their Voices</i> initiative which was previously completed at this school. • The in-school facilitator has continued to work with teachers in classrooms to: <ul style="list-style-type: none"> ○ support the development of positive relationships with First Nations and Métis students; ○ to set goals to support teacher growth; and ○ to develop structures to support First Nations and Métis student achievement. • Responsive instruction strategies and less teacher talk at Kamsack Comprehensive Institute have positively impacted all students. The Good Spirit School Division is ensuring that the work of this initiative is sustainable for years to come. • In 2020-21, the Good Spirit School Division participated in an Invitational Shared Services Initiative grant with Cote First Nation. The shared grant supported a “for credit” land-based learning class with students from Chief Gabriel School on Cote First Nation and Kamsack Comprehensive Institute. • Through the Invitational Shared Services Initiative grant, a Community Liaison Worker continues to be employed by Good Spirit, Cote First Nation and Keeseekoose First Nations. • In 2019-20, Professional Development was offered to all Good Spirit employees to learn about reconciliation, Indigenous ways of knowing and how to indigenize curriculum. • Smudging, drumming, beading, and other cultural activities were incorporated into school and division-wide events to honour the First Nations and Métis cultures. • In 2020-21, funding from the First Nations and Métis Education Achievement Fund was used to support Indigenous Student Achievement Coaches and Indigenous Community Workers. These positions assisted in the fostering of relationships with First Nations and Métis families to create school environments within the Yorkton Regional High School and Kamsack Comprehensive Institute that are culturally re-affirming. • The Good Spirit School Division Cultural Advocate visited schools across the division to share First Nations and Métis cultures and teachings.

- Schools within Good Spirit School Division hosted events to recognize Orange Shirt Day and Indigenous Storytelling Month to celebrate and recognize Indigenous children, families, and their history.
- The Yorkton Regional High School held a contest to design an Orange Shirt logo.
- Cultural Awareness professional development was held with Kamsack Comprehensive Institute staff
- GSSD staff were provided with the 4 Seasons of Reconciliation online professional development program.
- Indigenous Education sessions were held, such as drum making, powwow, residential schools, beadwork, and tipi-raising.
- GSSD recognized Indigenous Peoples Day in schools.
- Began planning for compulsory Indigenous Studies 10 class.
- GSSD started developing the pilot pantry project for Dr. Brass School.
- GSSD designated an Indigenous Student Success Consultant position within the organization
- Facilitated Reconciliation through Indigenous Art projects such as:
 - Beading of orange shirts to honour those who attended residential schools;
 - Virtual art projects with artist Kevin Peeace;
 - Paint Night for GSSD families with Kevin Peeace; and,
 - Dr. Brass Dance Academy incorporated Indigenous dance into their program with the support of local Pow Wow dancers.
- Through the ISSI partnership GSSD:
 - was able to purchase land-based education equipment such as canoes, class set of fishing rods, snowshoes, tipis and materials to build a wigwam style lodge;
 - continued work with the Community Liaison; and,
 - hired a Cultural Coordinator to provide parallel cultural activities and events.
- Restrictions caused by the COVID-19 pandemic, prevented Good Spirit Board of Education and Senior Leadership from conducting Indigenous Student Senates.
- Kairos Blanket exercises were not conducted in schools, due to the pandemic.

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

Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for post-secondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

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

Average Final Marks in Selected Secondary-Level Courses, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	GdSprt	Province	GdSprt	Province	GdSprt	Province
English Language Arts A 10 (Eng & Fr equiv)	78.4	75.5	79.8	78.7	67.8	62.6
English Language Arts B 10 (Eng & Fr equiv)	78.9	74.9	79.7	78.1	71.8	62.2
Science 10 (Eng & Fr equiv)	80.1	74.6	81.5	77.8	69.6	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	78.8	74.5	80.2	78.5	68.5	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	79.3	76.0	80.5	78.1	68.1	63.8
English Language Arts 20 (Eng & Fr equiv)	78.8	76.6	79.7	78.9	69.5	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	80.7	69.4	82.1	72.8	68.9	62.3
Math: Foundations 20 (Eng & Fr equiv)	81.5	76.6	82.1	78.3	70.8	66.0

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

Source: Ministry of Education, 2021

Analysis of Results – Average Final Marks

In 2020-21, the average final marks for “All Students” in Good Spirit were higher than the provincial average in all subject areas. The average of the Good Spirit overall average final marks displayed was 4.8% higher than that of the provincial average.

The average final marks for FNMI students in Good Spirit were higher than the provincial FNMI average marks in all subject areas. Overall, the Good Spirit average final marks for FNMI students was 6.3% higher than the provincial average for this subpopulation of students.

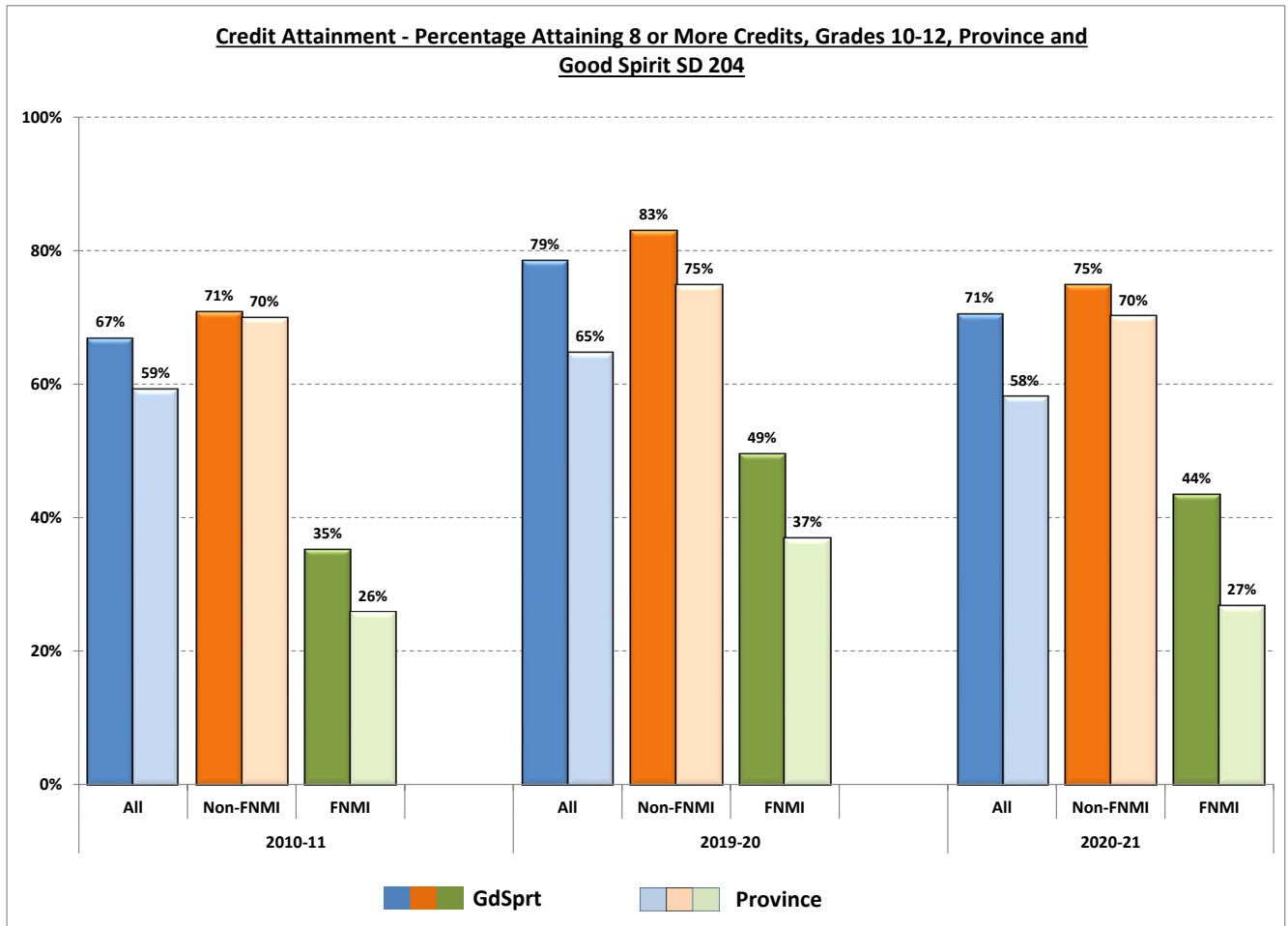
In Good Spirit schools, students are given the opportunity to enroll in courses over a full year to ensure they are completing courses and achieving credits that enable them to meet post-secondary requirements. Good Spirit also provides students opportunity to “catch up” on credits missed through the GSSD Digital Learning School. GSSD employs both credit extension and credit recovery processes to support students obtaining necessary credits.

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

Credit Attainment

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

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



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

Source: Ministry of Education, 2021

Analysis of Results – Credit Attainment

At 71%, Good Spirit’s credit attainment rate for 2020-21 is 13% higher than the provincial result. Good Spirit’s credit attainment rate for Non-FNMI students is 5% higher than the provincial average. Good Spirit’s FNMI credit attainment rate at 44% is 17% higher than the provincial average at 27%.

Good Spirit’s credit attainment rate has declined from 79% in 2019-20 to 71% in 2020-21. The decline from 2019-20 can likely be attributed in part to the provincial policy decision that all students would receive passing

grades in courses in which they were actively enrolled as of March 13, 2020, which likely contributed to the increase in credits earned in 2019-20 compared to previous years.

Compared to 2010-11, Good Spirit’s credit attainment rate is 4% higher in 2020-21. Non-FNMI students show a 4% increase from 71% in 2010-11 to 75% in 2021-21. FNMI students show a 9% increase from 35% in 2010-11 to 44% in 2021-22.

Graduation Rates

ESSP Outcome:

By June 30, 2021, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- **Achieve an annual increase of three percentage points in the provincial three-year graduation rate.**
- **80% of students have achieved at least 4 credits by the end of February.**
- **80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.**

<p>School division goals aligned with the Graduation Rates outcome</p>	<p>By June 30, 2021, the three-year graduation rate will increase by 2% from the June 2019 data.</p> <p>By June 30, 2021, the five-year graduation rate will increase by 2% from the June 2019 data.</p> <p>By June 30, 2021, students in Grades 4 to 12 will report a 2% increase in student intellectual engagement from fall 2020 data.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<ul style="list-style-type: none"> • Graduation coaching time was provided within all Good Spirit high schools to track credits and support “at risk” students. • Indigenous Student Achievement Coaches support the work of Kamsack Comprehensive Institute and the Yorkton Regional High School. • Good Spirit has continued to support the Indigenous Student Achievement Centers within Kamsack Comprehensive Institute and the Yorkton Regional High School. • Good Spirit has focused on offering credit recovery, building student-teacher relationships, and providing responsive learning environments which have impacted attendance and improved graduation rates. • Good Spirit continued to support schools in offering a variety of pathways to graduation such as dual credits, special project credits and apprenticeship credits. • Good Spirit expanded programming through Distributed Learning (online school) in Robotics and Automation and Locally Developed Courses to build student engagement. • Good Spirit has developed a strong partnership with local industry to provide high school students with Apprenticeship credits and opportunities. • A teacher has been designated to coordinate and support Special Project Credits and Apprenticeship Credits for rural schools within the division.

- All GSSD high school students were given the opportunity to obtain additional credits through division developed credit courses in Moodle which assisted in:
 - providing elective choices not offered locally;
 - accelerating a graduation plans;
 - providing opportunity for credit recovery;
 - allowing students to catch up in a graduation plan; and,
 - assisting students who required an alternate learning opportunity or environment.
- Good Spirit schools monitored graduation eligibility regularly throughout the school year, providing interventions when necessary.
- School Superintendents monitored student progress toward graduation with in-school administrators.
- myBlueprint continues to be used a credit tracking system and electronic portfolio for the collection of authentic artifacts of learning.
- To address COVID-19 pandemic conditions, Good Spirit:
 - encouraged larger high schools to move from a Semester to a Block system in order to maintain student cohorts and provide an opportunity for students to obtain credits in a timely manner;
 - suspended high school final examinations, with the exception of Grade 12 Advanced Placement courses, to minimize student anxiety levels; and,
 - ensured that all teachers utilized an online learning platform (Google Classroom) as a method to deliver blended learning if remote instruction occurred.

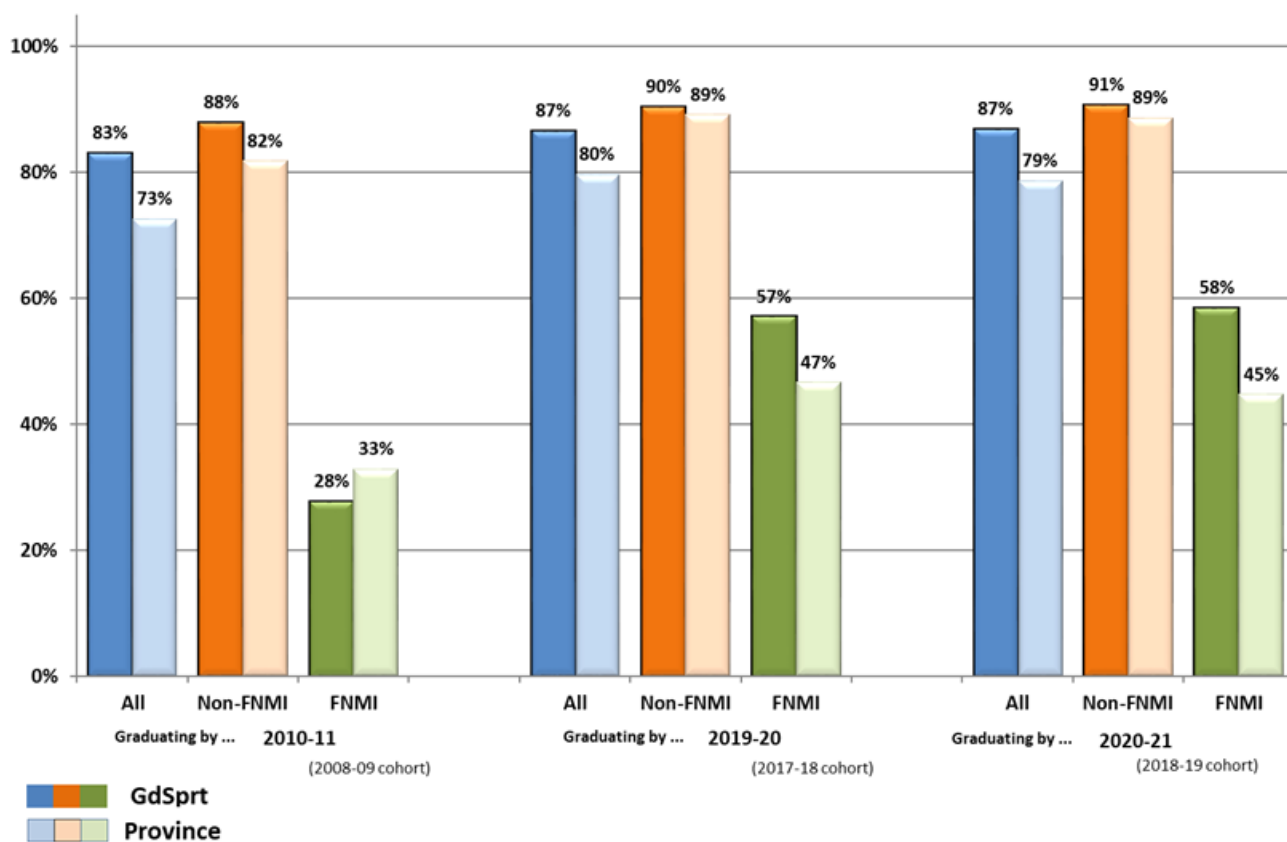
Measures for Graduation Rates

Three-Year Graduation Rate

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

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

'3-year' Graduation Rates, Good Spirit SD and Province
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2021

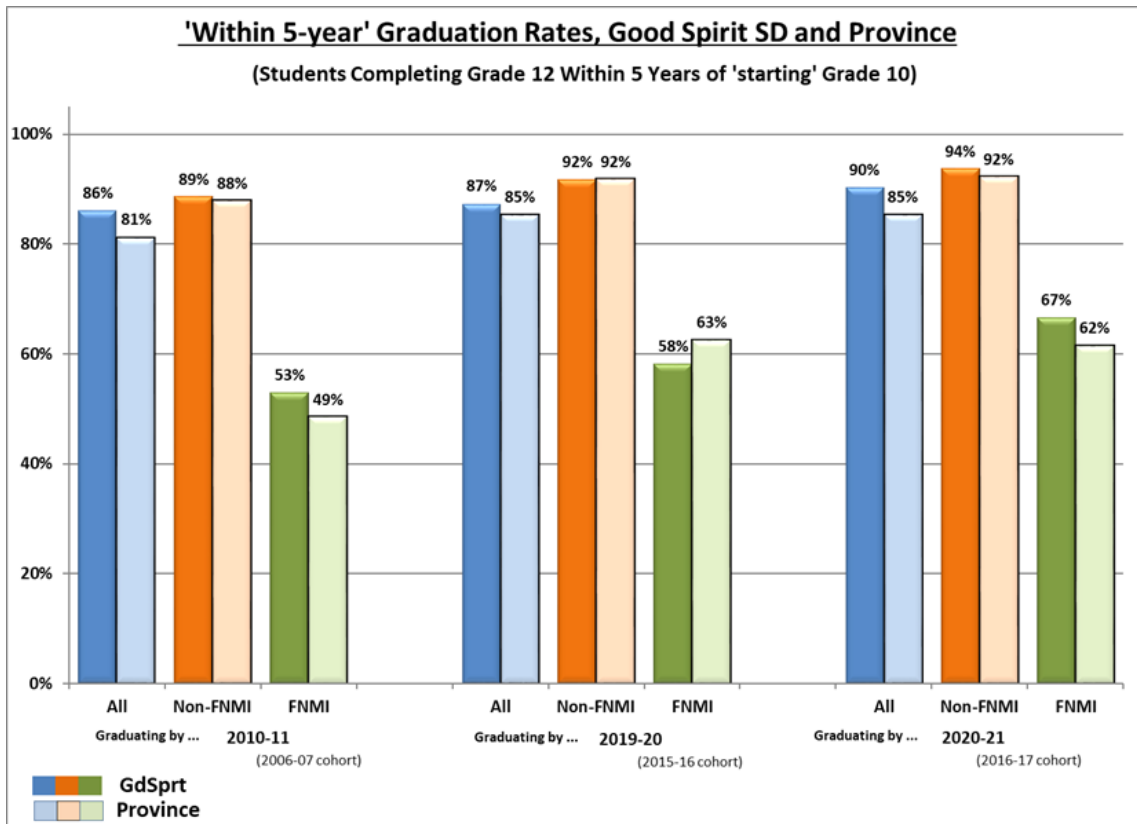
Analysis of Results – Three-Year Graduation Rates

At 87%, Good Spirit’s three-year graduation rate for 2020-21 is 8% higher than the provincial result (79%). Good Spirit’s three-year graduation rate for Non-FNMI students is 91% which is 2% higher than the provincial average. The Good Spirit FNMI graduation rate at 58% is 13% higher than the provincial average at 45%. Good Spirit’s three-year graduation rate has remained unchanged for all students compared to the previous year but is an increase from 2010-11 (83%). Graduation rates for Non-FNMI and FNMI students in GSSD increased by 1% from 2019-20 to 2020-21, achieving the highest rates for the division to date.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2021

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

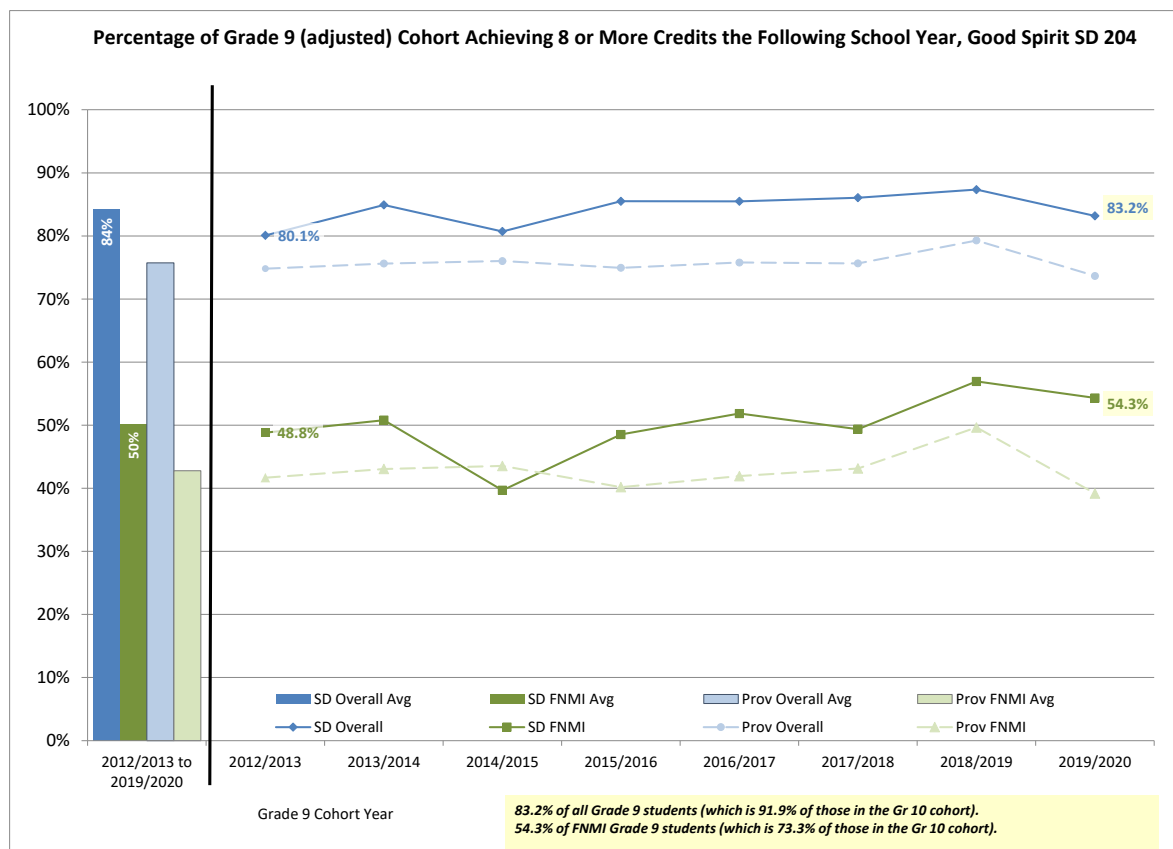
At 90%, Good Spirit's graduation rate for all students is 5% higher than the provincial results, achieves the provincial five-year graduation goal for 2021 and is the highest rate achieved by the division to date. Good Spirit's five-year graduation rate for Non-FNMI students is 94% which is 2% higher than the provincial average. The Good Spirit FNMI graduation rate at 67% is 5% higher than the provincial average of 62%. Good Spirit's

division's Non-FNMI rate of 94% is 2% higher than the provincial rate, while the FNMI rate of 67% is 5% higher, well above the results 10 years ago (53%).

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2021

Analysis of Results – Grade 9 to 10 Transition

Overall, 83.2% of all Good Spirit students and 54.3% of FNMI students enrolled in Grade 10 for the first time in 2020-21 achieved eight or more credits.

The 8-year average results displayed above shows that the GSSD results for all students (84.2%) exceeds the provincial results (75.7%). The FNMI 8-year average for GSSD is 50.2% which is 7.4% higher than the provincial average of 42.8%.

Early Years

ESSP Outcome:

By June 30, 2021, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

- **By June 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).**

School division goals aligned with the Early Years outcome

By June 30, 2021, 30% more students will exit Kindergarten at appropriate development (green) than when entering Kindergarten.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

- The EYE-TA was administered in the fall of 2020 and spring of 2021 to all Kindergarten students attending school in person.
- EYE-TA Data Response meetings were held in all schools and Short Production Runs In No Time (SPRINTS) put in place to address the data.
- Early Literacy and Phonological Screens were administered.
- Help Me Tell My Story was administered in five Kindergarten classrooms and all Prekindergarten classrooms.
- An Early Years Network (Thrive to 5) was established under the direction of the Good Spirit School Division within the Parkland area that currently includes over 20 community partners to support children and families from birth to 5 years old. A prekindergarten teacher, Kindergarten teacher, the early learning coach, and the Superintendent of Education responsible for Early Years represented the Good Spirit School Division in the provincial Early Years Network during the 2020-21 school year.
- Cultural kits for Early Years classrooms were developed in collaboration with the GSSD Indigenous Education consultant along with pop-up professional development offered to Early Years teachers on using the kits in their classrooms.
- GSSD continues to act as accountable partner with Regional Kids First (RKF).
- An increased presence on the RKF Area 12 Facebook page with information to support families and children from birth to 5 years old.
- Kindergarten was offered as part of the remote learning school.

Measures for Early Years

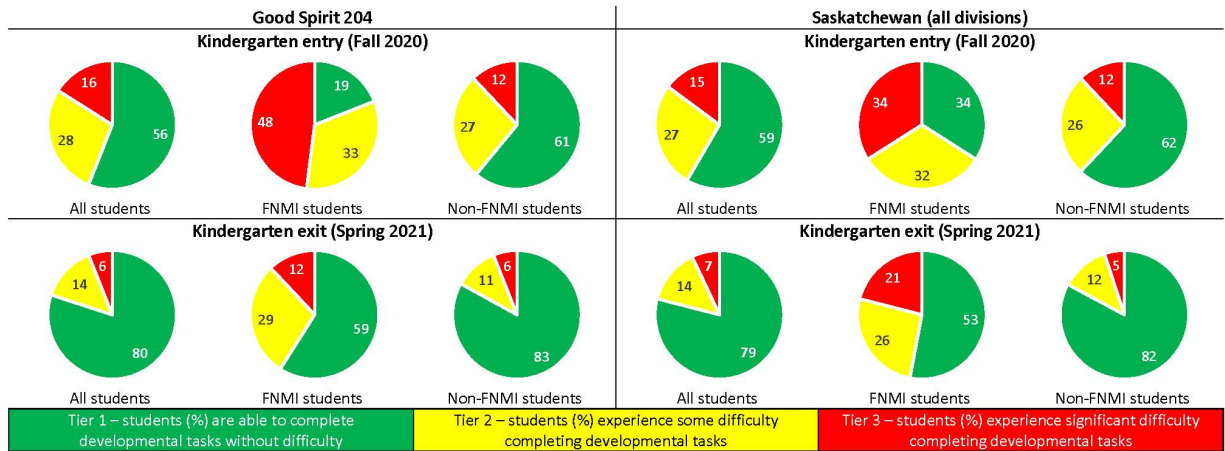
Early Years Evaluation

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

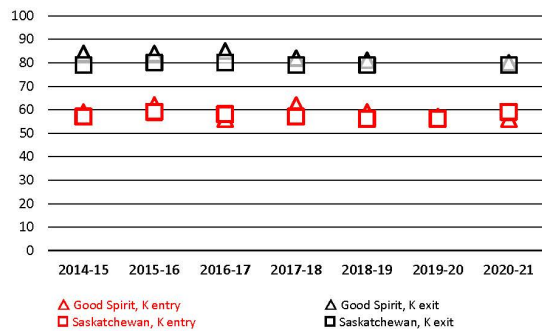
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

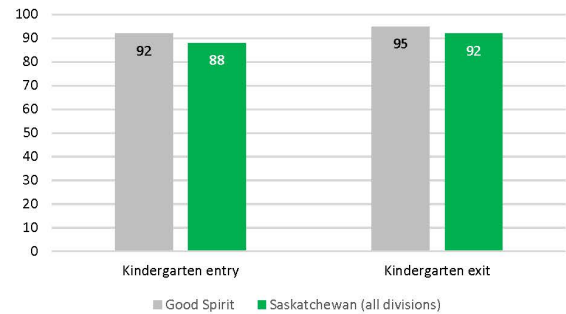
Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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

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

Source: Ministry of Education, Early Years Branch, 2021

Analysis of Results – Early Years Evaluation

- 80% of GSSD students were at the appropriate level of development, compared to 79% provincially.
- 24% more students (an increase from 56% to 80%) were at the appropriate development level exiting Kindergarten than entering Kindergarten
- Spring 2021 data is slightly lower than spring 2019 where 81% of Kindergarten students exiting Kindergarten were at the appropriate level of development.
- With the exception of the cognitive domain, 90% or more GSSD kindergarten students are at the appropriate level in all other developmental domains.
- 84% of students are at the appropriate level in the cognitive domain (not displayed above).
- 81% of First Nations and Métis students did not enter Kindergarten at the appropriate development level for learning. Over the course of one year the percentage experiencing significant difficulty completing developmental tasks decreased from almost half (48%) to 12%, with an increase to 59% exiting Kindergarten ready to learn in Grade 1.

Demographics

Students

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

As of September 30, 2020, 5,998 students were enrolled in Good Spirit School Division which was a decrease from 2019-20 (6,015 students).

The population of PreK students decreased from 147 students in 2019-20 to 134 students in 2020-21. Since 2016-17, Good Spirit has seen a decrease of 9 Self-Identified FNMI students and an increase of 10 English as an Additional Language students.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	428	440	396	402	384
1	488	439	470	397	408
2	498	501	442	481	409
3	486	504	493	435	468
4	472	485	494	498	440
5	465	476	481	486	503
6	434	455	468	485	479
7	471	432	442	476	477
8	459	483	430	452	484
9	476	478	505	438	471
10	500	498	505	516	463
11	425	480	455	465	498
12	502	434	498	484	514
Total	6,104	6,105	6,079	6,015	5,998

PreK	146	156	164	147	134
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	288	293	274	269	251
	4 to 6	248	243	249	245	225
	7 to 9	211	231	235	232	233
	10 to 12	169	170	196	188	198
	Total	916	937	954	934	907
English as an Additional Language	1 to 3	72	59	76	65	66
	4 to 6	52	65	53	59	55
	7 to 9	41	31	37	40	41
	10 to 12	35	41	39	38	48
	Total	200	196	205	202	210

Notes:

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

Source: Ministry of Education, 2020

Staff

Job Category	FTEs
Classroom teachers	328.1
Principals, vice-principals	39.3
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	235.9
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	12.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	66.5
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	109.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	797.6

Notes:

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

Source: Good Spirit School Division Human Resources, 2021

Senior Management Team

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

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

Three Superintendents of Education, the Superintendent of Human Resources, and the Transportation Manager reported directly to the Deputy Director of Education. The Deputy Director of Education and each of the Superintendents of Education worked with school-based administrators as well as learning coaches throughout the division with specific responsibility in areas such as First Nations and Métis Education, Early Learning, Graduation Rates, Home Based Education, English as an Additional Language, Human Resources, Student Services, Comprehensive School Community Health, Programming, Locally Developed Courses, Distributed Learning, Outcome-Based Report Cards and Technology Services. The Superintendent of Human Resources was responsible for all human resources related matters as well as the Local Authority Freedom of Information and Protection (LA FOIP).

The Chief Financial Officer was responsible for budget, accounting, payroll, facilities, records management, and insurance. The Accounting Manager, Facilities Manager, Payroll Supervisor, and Technology Coordinator reported directly to the Chief Financial Officer.

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

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Esterhazy High School	PAA Shop Renovation	Renovation of PAA woods, metal, and drafting area focusing on HVAC and space efficiency.	\$842,832
Dr. Brass School	Phone System Replacement	Replacement of obsolete phone system with VOIP phone system.	\$64,000

Esterhazy High School	Bathroom & Change Room renovation	Replacement of showers, flooring, lockers & fixtures	\$43,467
Invermay School	Fire Alarm	Replace obsolete fire alarm system	\$50,924
Springside School	Boiler Upgrade	Replacement of original boiler and air handler.	\$77,472
Victoria School	Phone System Replacement	Replacement of obsolete phone system with VOIP phone system.	\$52,000
Columbia School	Window and Door Replacement	Replacement of the second level windows, all the east lower windows and two sets of exterior doors leading to the playground were replaced.	\$45,654
Yorkton Regional High School	Roof Replacement	Replacement of A wing, B wing, and C wing classroom roof sections.	\$1,657,061
MC Knoll School	Paving	Repaved school yard and sports area	\$43,290
Total			\$2,876,700

Transportation

Every school day, Good Spirit School Division bus drivers safely transported approximately 2,856 students to and from school. In Good Spirit, 98 bus routes travelled over 20,400 kilometers every day. Although Good Spirit is primarily a rural school division, urban bussing is also provided within the communities of Yorkton and Melville.

The division has some boundaries that are coterminous with those of Christ the Teacher Catholic Schools (CTTCS). GSSD transported approximately 201 CTTCS rural students to its schools within the communities of Melville and Yorkton.

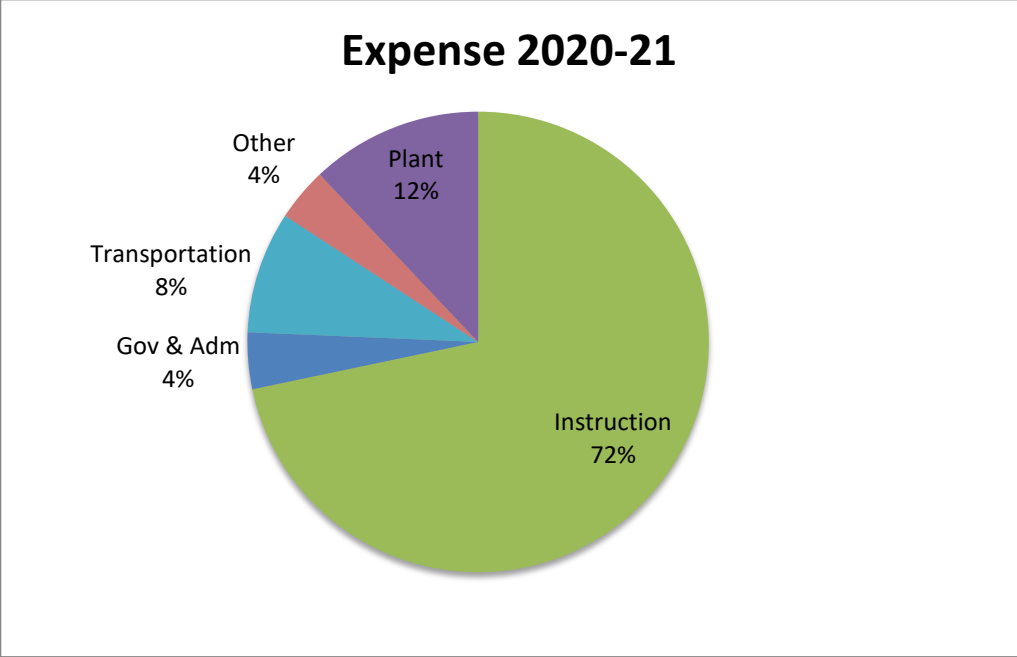
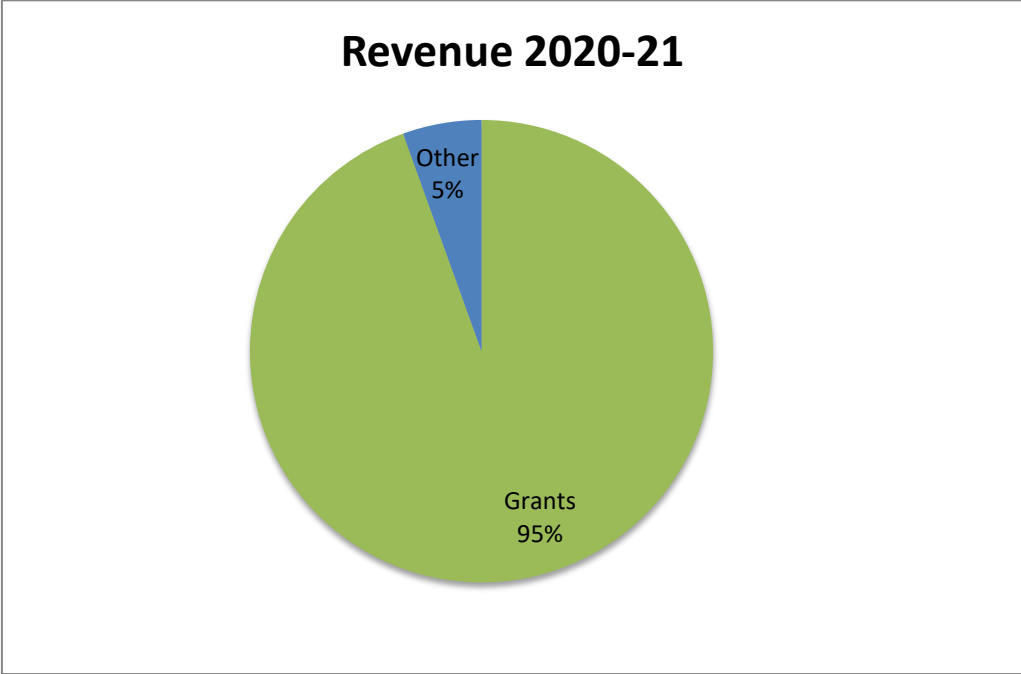
The Good Spirit School Division owns its transportation fleet which consists of 130 buses, 32 of these are spare buses. Operating its own fleet of buses and employing its own drivers has allowed Good Spirit to keep the costs of charters and field trips at a reasonable level for schools, enabling students to experience a wide variety of opportunities.

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

Financial Overview

In 2020-21, contingency funding of 3,551,464 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	3,018	-	3,018	100%	1
Grants	72,248,887	76,666,554	71,553,326	4,417,667	6%	2
Tuition and Related Fees	2,004,040	1,670,302	2,325,647	(333,738)	-17%	3
School Generated Funds	2,500,000	1,052,633	1,971,564	(1,447,367)	-58%	4
Complementary Services	893,483	874,399	891,268	(19,084)	-2%	
External Services	436,896	337,580	392,715	(99,316)	-23%	5
Other	593,000	523,952	623,177	(69,048)	-12%	6
Total Revenues	78,676,306	81,128,438	77,757,697	2,452,132	3%	
EXPENSES						
Governance	388,694	293,344	254,928	(95,350)	-25%	7
Administration	2,841,551	2,754,108	2,835,774	(87,443)	-3%	
Instruction	54,994,561	55,047,747	52,257,183	53,186	0%	
Plant	10,148,202	9,242,440	9,243,453	(905,762)	-9%	8
Transportation	7,457,584	6,569,019	6,387,727	(888,565)	-12%	9
Tuition and Related Fees	695,166	533,277	692,862	(161,889)	-23%	10
School Generated Funds	2,500,000	966,253	2,030,329	(1,533,747)	-61%	11
Complementary Services	871,614	878,839	889,080	7,225	1%	
External Services	454,408	457,614	403,403	3,206	1%	
Other Expenses	58,211	30,220	277,500	(27,991)	-48%	12
Total Expenses	80,409,991	76,772,861	75,272,239	(3,637,130)	-5%	
Surplus (Deficit) for the Year	(1,733,685)	4,355,577	2,485,458			

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

Note	Explanation
1	Over budget due to treaty land entitlement grant received.
2	Over budget due to contingency funding received from the Ministry to assist with additional costs of COVID-19 pandemic.
3	Under budget due to less students attending Good Spirit School Division (GSSD) schools than included in original estimates.
4	Under budget due to less activity at school level due to COVID-19 pandemic.
5	Under budget due to reduced sales at the Yorkton Regional High School (YRHS) cafeteria due to COVID-19 pandemic.
6	Under budget due to lower interest rates and decreased facility rentals.
7	Under budget due to savings in travel and election expenses due to COVID-19 pandemic.
8	Under budget due to savings in utility costs and unspent Preventative Maintenance and Renewal to carryover for future projects.
9	Under budget due to savings in bus driver substitute costs, fuel, and special events transportation due to COVID-19 pandemic.
10	Under budget due to less students attending non-GSSD schools than estimated.
11	Under budget due to less activity at school level due to COVID-19 pandemic.
12	Under budget due to interest savings from interest expense.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Jade	10,086	106	-	180	-	-	10,372
Balyski, Christopher	6,224	-	-	73	-	-	6,297
Dokuchie, Gilda	5,334	429	-	283	-	-	6,046
Gendur, Gord	6,709	-	-	73	-	-	6,782
Johnson, Jaime (Vice Chair)	14,360	624	-	274	-	-	15,258
Leson, Shannon	8,738	340	-	73	-	-	9,151
Morrison, Jan	6,722	-	-	73	-	-	6,795
Pohl, Nicole	10,531	101	-	73	-	-	10,705
Simpson, Robert (Chair)	23,447	682	-	73	-	-	24,202
Smandych, Lois	16,232	173	-	1,167	-	-	17,572
Stachura, Florence	1,571	145	-	-	-	-	1,716
Variyan, Steven	11,225	-	-	73	-	-	11,298

Personal Services

Name	Amount
Adams, Phil	123,777
Alspach, Daniel	88,491
Andrusko, Michael	90,391
Angeloni, Brian	93,771
Antonichuk, Laurie	90,343
Badowich, Edralin	81,405
Baillie, Curtis	91,800
Balbar, Nicole	73,472
Ball, Melissa	89,045
Ball, Trevor	93,072
Baron, Candice	90,872
Barsby, Kaylyn	55,168
Bayer, Kipp	109,846
Beatty, Christa	89,805

Name	Amount
Beatty, Shaune	137,085
Becker, Kelly	70,676
Bellamy, Eric	92,845
Beres, Breanne	94,106
Betge, Lori	93,937
Betker, Kirk	52,310
Betts, Cassandra	83,440
Bishop, Amy	89,457
Bishop, Claire	98,085
Bjornerud, R.	89,035
Blair, Joel	94,605
Blender, Laura	63,349
Blight, Maureen	106,441
Boake, Donna	88,927

Name	Amount
Bogard, Andrea	65,669
Bohn, Regan	72,472
Bomboir, Timothy	113,468
Boyda, Jason	89,678
Boyle, Daniel	87,952
Breitkreuz, Tanya	88,565
Brenner, Susan	92,955
Brooks, Valerie	50,656
Bruce, Erica	79,782
Budz, Dian	90,803
Budz, Noel	117,051
Buhler, Robert	89,394
Bulitz, Deborah	84,714
Burym, Dallas	76,808
Campbell, Sara	97,047
Carbno, Brenda	84,599
Carey, Tara	61,864
Castle, Emma	69,800
Castle, Penny	110,209
Caza, Valerie	67,727
Chanin, Shea	56,381
Chapman, Michael	88,959
Chewka, Alicia	92,514
Christie-Petrovich, Sarah	85,790
Chutskoff, Kimberly	88,940
Clarke, Nicole	74,047
Cleverley, Tia	59,539
Cobb, Regan	72,609
Coleman, Donald	89,478
Coomber-Bendtsen, Daniel	92,963
Corson, Lee	88,871
Council, Trevor	66,628
Courville, Heather	90,679
Craig, Jill	100,007
Cross, Daniel	91,341
Currie, Rheannon	75,711
Cyhla, Holly	95,119
Cymbalisty, Sharon	71,561
Daniel, Kent	90,106
Danylko, Tammy	89,780

Name	Amount
Danyluk, Christine	106,451
Daviduk, Jennifer	62,179
Davis, Kim	59,595
Davis, Laura	81,091
Davis, Shawna	73,891
Decorby, Oralie	65,022
Delong, Steven	84,804
Dewarle, Carla	88,929
Diduck, Sandra	90,803
Dodge, William	88,491
Dolton, Kalin	58,990
Donovan, Patti-Jo	88,523
Drader, Blair	99,858
Drader, Susan	114,315
Duczek, Keigan	64,918
Dyck, Lisa	91,136
Dyke, Raelene	90,882
Ebert, Jeannette	89,314
Edgar, Grant	92,152
Effa, Robyn	90,011
Eftoda, Tiffany	88,719
Eiteneier, Kim	116,266
Elmy, Keri	88,897
Elphinstone, Madison	66,649
Enge, Diana	90,659
Erhardt, Gordon	124,997
Erhardt, Jo-Ann	90,464
Erhardt, Laurel	94,744
Erickson, Calla	94,436
Erickson, Erin	92,797
Exner, Rhonda	89,731
Farquharson, Crystal	90,423
Farquharson, Michael	94,444
Fast, Lisa	88,523
Fedorak, Zachary	66,774
Fedorchuk, Tracey	90,289
Ferguson, Derek	72,276
Fleury, Randy	65,650
Fleury, Tammy	89,853
Flick, Tenille	99,225

Name	Amount
Folk, Craig	88,741
Forsythe, Mark	168,499
Forsythe, Tracy	123,789
Franklin, Cary	94,440
Frick, Rebecca	76,969
Gale, Candice	88,491
Gareau, Julie	93,549
Gareau, Ryan	122,333
Gawryliuk, Garry	51,783
Geerds, Paul	90,518
Geistlinger, Jennifer	71,525
Gelowitz, Breanne	56,585
Gendreau, Valerie	67,962
Gervais, Keith	160,276
Gillis, Ronald	118,451
Gitta-Morgan, Angela	75,470
Gordon, Jason	113,254
Gosselin, Robert	67,505
Goulden, Michelle	92,238
Graas, Erin	98,457
Graff, Robert	73,769
Greensides, Sarah	98,198
Grill Tulloch, Kathleen	89,108
Grocholski, Geoff	87,051
Grona, Melissa	107,940
Guillet, Michelle	94,198
Gulka, Kimberly	82,979
Haas, Ashley	92,876
Haas, Leanne	95,930
Haczkewicz, Michele	107,348
Haczkewicz, Mike	131,789
Hall, Ryan	106,336
Hamilton, Donna	94,056
Hanson, Kendra	88,507
Hanson, Leslea	104,254
Harrick, Christy	98,212
Haugen, Tara	98,275
Hawley, Christine	62,512
Hearn, Lauren	110,614
Hein, Bradley	55,329

Name	Amount
Heise, Rick	98,898
Helfrich, Kendra	99,415
Helmeczi, Dawn	89,346
Hermiston, Lisa	94,697
Hicks, Chad	72,311
Hicks, Jillian	89,726
Hitchens, Rebecca	59,870
Hnidey, Karlie	96,121
Hoffman, Andrew	95,080
Hoffmann, Rebecca	55,827
Holm, Sharon	100,979
Holovach, Kristie	94,301
Holt, Chelsea	72,519
Homeniuk, Simone	94,713
Hovind, Karen	77,262
Hozjan, Donna	89,658
Hruska, Bailey	63,061
Hrynchyshyn, Nathan	75,844
Huang, Lorraine	94,254
Huckell, Tracy	107,155
Hurlburt, Meghan	53,982
Hurley, Shannon	70,548
Ingham, Jennifer	95,457
Ivey, Charlotte	60,294
Jacobs, Mark	71,531
James, Darryl	115,910
Jarvis, Leann	93,823
Johanson, Melissa	109,802
Johnson, Cory	79,897
Jones, Megan	56,628
Jordan, Ryan	94,317
Kachur, Jessica	77,003
Kaminski, Lynette	102,709
Kaminski, Sheldon	93,261
Kapitoler, Robin	89,093
Kashmere, Paige	57,128
Katchin, Lisa	92,373
Katzberg, Dean	71,222
Kawa, Alison	69,511
Kemp, Shayna	61,939

Name	Amount
Kempton, Timothy	92,892
Kentel, Laurel	91,734
Kindiak, Juliana	82,008
Kindiak, Renee	92,971
Kindratsky, Janel	93,943
King, Douglas	112,526
Kirk, Celene	92,326
Kirschman, Chelsey	96,030
Kirschman, Correen	71,204
Kirschman-Lutz, Carmella	60,796
Kitchen, Chantel	101,283
Kitchen, Kevin	99,652
Kitchen, Leona	90,937
Kitsch, Darren	88,681
Kittelton, Murray	97,848
Kittler, Carmal	57,128
Knight, Anita	89,726
Knight, Colin	92,736
Koberinski, Chad	89,742
Kolosky, Jenna-Lee	72,240
Kornaga, Amanda	115,988
Kostelnyk, Dana	95,077
Kostiuk, Shawn	106,717
Koval, Laurie	90,890
Krasowski, Darcie	94,333
Krawetz, Bryce	118,241
Kreklewich, Doug	88,741
Kreklewich, Melanie	89,151
Kresak, David	61,809
Krienke, Luke	93,177
Kruger, Donna	201,997
Kulcsar, Sharalee	88,918
Kyle, Alan	83,888
Kyle, Jessica	83,535
Lake, Elora	98,681
Lamb, Dalane	56,002
Lambert, Kelly	98,085
Lambert, Ryan	100,009
Langford, Dwayne	55,809
Lario, Tonilee	93,889

Name	Amount
Laviolette, Amanda	91,966
Lazurko, Laura	78,356
Lechner, Brandy	90,861
Lechner, Chad	104,059
Leidl, Alisa	168,509
Leidl, Reginald	71,233
Lesann, Jeannine	86,985
Lesser, Sherry	92,069
Lewis, Carla	91,214
Lindsay, Keri	90,117
Linsley, Kerry	92,987
Lippai, Wanita	100,455
Longman, Alicia	77,817
Lorenzo, Desiree	51,890
Lorenzo, Tyler	78,154
Lovas, Denise	91,428
Lowes, Llewellyn	95,541
Lutz, Ron	93,053
Malaviya, Kishan	78,031
Marchand, Glenn	88,491
Martinuk, Jana	67,445
Matthews, Nolan	55,657
Matthews, Richelle	78,644
McAllister, Ryan	83,558
McBride, Johnna	115,288
McDowell, Benson	91,610
McDowell, Chad	92,797
Merriam, Kimberly	92,453
Michalchuk, Karen	89,540
Miles, Lesley	69,976
Miller, Duane	93,177
Mitschke, Christine	114,137
Molnar, Marlee	57,943
Moore, Amber	92,326
Morgan, Monica	59,541
Morin, Heath	91,373
Morley, Melissa	68,984
Morley, Michelle	112,798
Morris, Heather	87,950
Morrison, Patrick	112,291

Name	Amount
Muir, Jonathon	60,817
Muir, Susan	92,797
Mulhern, Derek	73,657
Mund, Heather	98,246
Muzyka, Dennis	56,050
Myhr, Brett	68,776
Nagy, Carol	89,694
Nagy, Kristen	60,630
Nashiem, Darla	109,456
Needham, Brandon	127,172
Neibrandt, Evan	75,867
Neibrandt, Kaelyn	72,972
Nelson, Dalice	90,444
Nesseth, Dennis	115,086
Netzel, Heather	74,439
Neustaeter, Kristine	88,086
Newman, Kelsey	90,329
Nicolas, Jesse	101,329
Nielsen, Dustin	91,767
Nixon, Krysten	70,005
Olafson, Penny	89,330
Olson, Carla	91,544
Olson, Tracey	90,990
Olson, Trevor	112,228
Onslow, Sarah	63,031
Ostafie, Lindsey	91,035
Ostapowich, Perry	94,905
Oudie, Germaine	94,779
Parisloff, Julie	108,500
Parmar, Vijay	137,060
Parsons, Terri	95,473
Parsons, Tricia	88,491
Patel, Mili	65,156
Paterson, Heidi	98,223
Patzwald, Alana	89,925
Pawliw, Eugene	92,797
Payne, Jason	92,797
Pearce, Andrew	86,078
Pelletier, Barbara	72,617
Pennell, Colleen	96,236

Name	Amount
Peters, Lindsay	96,027
Peterson, Kristen	90,043
Pfeifer, Dion	89,763
Pfeifer, Jade	54,782
Phillippi, Donna	94,649
Piercey, Nicole	94,872
Pitsula, Laurel	57,128
Placatka, David	89,726
Plosz, Shean	53,606
Poncelet, Lee	91,457
Prestie, Arlene	90,310
Prier, Nicole	81,574
Prince, Fallon	111,502
Prychak, Jennifer	90,011
Psutka, Carlyne	51,013
Raine, Charlotte	107,097
Read, Tyler	61,858
Redmond, Shawn	92,823
Reeve, Rhett	79,086
Reilkoff, Laura	89,171
Reilkoff-Leis, Miranda	88,791
Reminek, Megan	90,826
Rennie, Chad	82,436
Rice, Allison	89,631
Rink, Josey	72,386
Roach, Sharon	100,275
Robertson, Quintin	208,639
Robertson, Susan	93,711
Rocan, Priscilla	66,444
Rock, Allyson	83,635
Rock, Kody	61,137
Romanchuk, Tara	96,439
Rondeau, Andrew	98,658
Ronn, Jessica	86,405
Rosowsky, Shawna	89,267
Rostotski, Evan	91,444
Rubletz, Stacy	94,127
Ruf, Nicola	63,507
Ruf, Sarah	90,789
Ruf, Valerie	113,204

Name	Amount
Rutten, Darlene	58,968
Sakundiak, Mitchell	60,269
Sandercock, Tanis	86,318
Sapara, Devin	79,593
Sapieha, Noelle	93,096
Sausser, Tamara	91,314
Scharnatta-Kerr, Charlene	91,183
Scheffler, Gary	105,691
Schendel, Mark	89,568
Scherloski, Doranda	88,940
Schick, Megan	57,123
Schigol, Maria	52,415
Schlamp, Tom	91,246
Schlechter, Carrie	88,903
Schmidt, Danielle	73,627
Schwartz, Joanne	88,491
Seerey, Kent	89,200
Seghers, Nathan	80,169
Senyk, Shaelynn	90,608
Serdachny, Derek	93,805
Serdachny, Lisa	89,446
Severson, Doug	96,945
Shabatoski, Cara	70,975
Shabatoski, Wendy	98,133
Sharpe, Roby	89,905
Shields, Kelsey	116,028
Shivak-Langford, Madison	91,721
Simmons, Brittany	96,787
Simon, Kendra	104,407
Simonsen, Randeem	88,491
Sipple, Aimee	92,821
Sleeva, Jennifer	90,866
Smidt, Julianne	90,163
Smith, Jessica	82,805
Somogyi, Rae-Lynn	83,502
Spelay, Curtis	93,573
Spencer, Jackelyn	105,691
Spilchuk, Raquel	100,246
Stanek-Sebastian, Lana	95,515
Stankusz, Aleksandra	92,243

Name	Amount
Stasiuk, Rachel	57,465
Steciuk, Kerrie	68,207
Steciuk, Rodney	113,557
Steffenson, Candice	88,491
Stewart, Jodi	94,111
Strimbold, Erika	75,321
Stupak, Cory	69,606
Sveinbjornson, Laura	75,662
Svenson, John	93,053
Sweezey, Terren	65,650
Swidzinski, Crystal	89,425
Swidzinski, Thad	111,480
Szabo, Jana	89,156
Sznerch, Cindy-Jane	94,407
Tatarniuk, Rebecca	91,726
Taypotat, Tammy	93,177
Teh, Seok	98,291
Teneycke, Alison	53,168
Thomas, Karie	115,655
Thomas, Lucas	72,866
Tkachuk, Don	93,571
Todas, Sarah	68,375
Trost, Jason	151,373
Trost, Kerrilyn	95,128
Tulloch, Glenda	112,003
Turchinetz, Dean	90,394
Tytlandsvik, Lisa	93,805
Unchulenko, Aimee	90,400
Ungrin, Corene	92,797
Ungrin, Darren	98,845
Unterschute, Kimberley	102,265
Vaughan, Scott	86,460
Vaughn, Daisha	62,312
Vosper, Kimberly	88,797
Waldbauer, Trisha	66,038
Walker, Brooke	75,437
Walker, Dion	92,797
Walker, Jarret	90,264
Walker, Kelly	89,710
Wallis, Scott	90,826

Name	Amount
Wandy, Darren	107,382
Wawryk, Amber	93,047
Wawryk, Ryley	88,491
Webster, Scott	54,988
Weinheimer, Rochelle	84,833
Weir, Brendon	77,724
Welke, Laurel	106,719
Wendell, Neil	94,079
Werle, Pamela	90,388
Westberg, Shelly	92,584
Wihak, Donald	102,410
Wilk, Logan	74,639
Wilk, Michael	78,270
Willems, Glen	92,797
Williams, Chelsey	84,011

Name	Amount
Wilson, Julie	90,148
Wilson, Stuart	94,159
Wirl, Shauna	74,851
Wotherspoon, Lisa	168,499
Yeadon, Lisa	88,491
Yemen, T.	93,325
Yeske, Eryn	64,359
Zack, Terry	93,467
Zalischuk, Elaine	92,196
Zawislak, Nancy	89,829
Zayshley, Darla	67,894
Zerr, Patti	84,391
Zubko, Rhonda	91,531
Zubko, Shayna	86,590

Transfers

Name	Amount
Parkland College (Melville)	363,351
Swan Valley School Division	57,600
Yorkton Tribal Admin Inc	150,000

Name	Amount
Peepeekisis Cree Nation	70,326
Western Financial Group	121,980

Supplier Payments

Name	Amount
1080 Architecture Planning & Interiors	283,665
A.Myrowich Building Materials	55,392
Akran Marketing	51,587
All Season Distributers	86,025
Bank of Montreal	630,717
Bienenstock Natural Playground	82,621
Brendon Holdings Ltd	373,592
Bunzl	84,678
Carpet One Floor and Home	51,640
Clark Roofing (1964) Ltd	1,566,896
Corefour Inc – Edsby	101,366
Ecole Electric Corp	64,994

Name	Amount
Federated Cooperative Ltd	412,158
Go Behind the Wheel Driving School	59,661
HBI Office Plus Inc	222,112
Hillman Av	124,206
Horizon Computer Solutions	301,671
IBM Canada Ltd	690,459
Inland Audio Visual	363,113
Key Chevrolet Cadillac Ltd	78,100
Kooler Refrigeration	92,209
Ledcor Construction Limited	1,164,180
Long and Mcquade	50,728
Midguard	98,129
MCS Community Development	124,076

Name	Amount
Neduction Management Inc	73,006
Ottenbreit Sanitation Services	53,936
Pearson Canada Inc	92,608
Playquest Recreation	104,506
Powerschool Canada ULC	83,067
Premium Fire Protection	55,532
Pride Landscaping	65,722
Pro-Tec Industries	68,092
Quality Tire Service Ltd	52,017
RH Electric Ltd	58,961
SaskEnergy	573,071
SaskPower	1,111,498
Saskatchewan Professional Teachers Regulatory	60,165
SaskTel	242,475

Name	Amount
Seal-it up Roofing Ltd	156,519
SEPW Architecture Inc	264,030
SGI Motor Vehicle	111,502
Sportfactor Inc	52,251
Sterling Truck and Trailer Sales	77,346
Synova Solutions LLC	51,250
Sysco Food Solutions of Regina	58,222
Together We Can	61,813
Toshiba Business Solutions	165,227
Tymark Construction Ltd	935,147
Veritiv Canada Inc	199,743
Vetted HVAC Services Ltd	194,346
Warner Truck Industries Ltd	1,260,082
Wolseley Canada	72,495

Other Expenditures

Name	Amount
Aon Canada Inc	407,835
Good Spirit Teachers' Association	72,590
Municipal Employee Pension Plan	2,674,383
CUPE 4784	143,493
Receiver General for Canada	15,192,996

Name	Amount
Saskatchewan School Boards Association	1,015,404
Saskatchewan Teachers' Federation	4,465,816
Saskatchewan Teachers' Superannuation	75,306
Saskatchewan Workers Compensation Board	214,940

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2021

Keith Gervais, CPA, CMA
Chief Financial Officer

Miller Moar Grodecki Kreklewich & Chorney
Auditor

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

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5	Statement of Operations and Accumulated Surplus from Operations
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Management's Responsibility for the Financial Statements

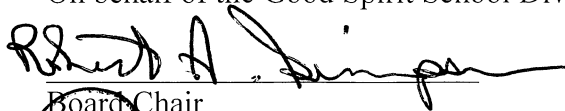
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

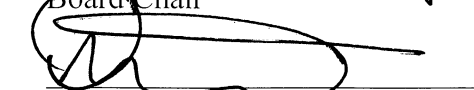
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

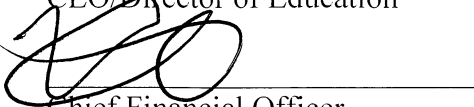
On behalf of the Good Spirit School Division No. 204:



Board Chair



CEO/Director of Education



Chief Financial Officer

Miller Moar Grodecki Krekewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Good Spirit School Division No. 204 (the School Division) which comprise the statement of financial position as at August 31, 2021, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Good Spirit School Division No. 204 as at August 31, 2021, and the results of its operations and accumulated surplus from operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Continued on the next page...

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

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



MILLER MOAR GRODECKI KRELEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 18, 2021

Good Spirit School Division No. 204

Statement of Financial Position

as at August 31, 2021


	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	19,430,147	18,219,507
Accounts Receivable (Note 7)	1,385,317	2,288,025
Portfolio Investments (Note 3)	57,270	57,174
Total Financial Assets	20,872,734	20,564,706
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	2,862,163	3,565,247
Long-Term Debt (Note 9)	744,969	1,247,519
Liability for Employee Future Benefits (Note 5)	1,022,300	933,500
Deferred Revenue (Note 10)	64,283	781,340
Total Liabilities	4,693,715	6,527,606
Net Financial Assets	16,179,019	14,037,100
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	65,128,641	62,874,621
Prepaid Expenses	1,034,682	1,075,044
Total Non-Financial Assets	66,163,323	63,949,665
Accumulated Surplus (Note 13)	82,342,342	77,986,765


Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (Note 17)

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, 2021

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxes and Other Related	-	3,018	-
Grants	72,248,887	76,666,554	71,553,326
Tuition and Related Fees	2,004,040	1,670,302	2,325,647
School Generated Funds	2,500,000	1,052,633	1,971,564
Complementary Services (Note 11)	893,483	874,399	891,268
External Services (Note 12)	436,896	337,580	392,715
Other	593,000	523,952	623,177
Total Revenues (Schedule A)	78,676,306	81,128,438	77,757,697
EXPENSES			
Governance	388,694	293,344	254,928
Administration	2,841,551	2,754,108	2,835,774
Instruction	54,994,561	55,047,747	52,257,183
Plant	10,148,202	9,242,440	9,243,453
Transportation	7,457,584	6,569,019	6,387,727
Tuition and Related Fees	695,166	533,277	692,862
School Generated Funds	2,500,000	966,253	2,030,329
Complementary Services (Note 11)	871,614	878,839	889,080
External Services (Note 12)	454,408	457,614	403,403
Other	58,211	30,220	277,500
Total Expenses (Schedule B)	80,409,991	76,772,861	75,272,239
Operating Surplus (Deficit) for the Year	(1,733,685)	4,355,577	2,485,458
Accumulated Surplus from Operations, Beginning of Year	77,986,765	77,986,765	75,501,307
Accumulated Surplus from Operations, End of Year	76,253,080	82,342,342	77,986,765

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	14,037,100	14,037,100	9,722,941
Changes During the Year			
Operating Surplus (Deficit) for the Year	(1,733,685)	4,355,577	2,485,458
Acquisition of Tangible Capital Assets (Schedule C)	(3,278,000)	(6,170,686)	(3,379,443)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	19,198
Net Loss on Disposal of Capital Assets (Schedule C)	-	-	202,681
Amortization of Tangible Capital Assets (Schedule C)	3,858,271	3,916,666	4,587,190
Net Change in Other Non-Financial Assets	-	40,362	399,075
Change in Net Financial Assets	(1,153,414)	2,141,919	4,314,159
Net Financial Assets, End of Year	12,883,686	16,179,019	14,037,100

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, 2021**

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	4,355,577	2,485,458
Add Non-Cash Items Included in Surplus (Schedule D)	3,916,666	4,789,871
Net Change in Non-Cash Operating Activities (Schedule E)	(388,271)	137,463
Cash Provided by Operating Activities	7,883,972	7,412,792
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(6,170,686)	(3,379,443)
Proceeds on Disposal of Tangible Capital Assets	-	19,198
Cash (Used) by Capital Activities	(6,170,686)	(3,360,245)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(96)	(166)
Cash (Used) by Investing Activities	(96)	(166)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	1,243,963
Repayment of Long-Term Debt	(502,550)	(1,093,852)
Cash Provided (Used) by Financing Activities	(502,550)	150,111
INCREASE IN CASH AND CASH EQUIVALENTS	1,210,640	4,202,492
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	18,219,507	14,017,015
CASH AND CASH EQUIVALENTS, END OF YEAR	19,430,147	18,219,507

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

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	3,018	-
Total Other Tax Revenues	<u>-</u>	<u>3,018</u>	<u>-</u>
Total Property Taxes and Other Related Revenue	<u>-</u>	<u>3,018</u>	<u>-</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	68,404,164	68,923,504	67,544,628
Other Ministry Grants	2,111,723	3,061,167	2,133,476
Total Ministry Grants	<u>70,515,887</u>	<u>71,984,671</u>	<u>69,678,104</u>
Other Provincial Grants	333,000	3,820,825	275,222
Federal Grants	-	96,758	-
Grants from Others	-	14,300	-
Total Operating Grants	<u>70,848,887</u>	<u>75,916,554</u>	<u>69,953,326</u>
Capital Grants			
Ministry of Education Capital Grants	1,400,000	750,000	1,600,000
Total Capital Grants	<u>1,400,000</u>	<u>750,000</u>	<u>1,600,000</u>
Total Grants	<u>72,248,887</u>	<u>76,666,554</u>	<u>71,553,326</u>
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,992,040	1,611,253	2,260,280
Individuals and Other	12,000	59,049	64,867
Total Tuition Fees	<u>2,004,040</u>	<u>1,670,302</u>	<u>2,325,147</u>
Transportation Fees	-	-	500
Total Operating Tuition and Related Fees	<u>2,004,040</u>	<u>1,670,302</u>	<u>2,325,647</u>
Total Tuition and Related Fees Revenue	<u>2,004,040</u>	<u>1,670,302</u>	<u>2,325,647</u>
School Generated Funds Revenue			
Curricular			
Student Fees	50,000	76,144	79,457
Total Curricular Fees	<u>50,000</u>	<u>76,144</u>	<u>79,457</u>
Non-Curricular Fees			
Commercial Sales - Non-GST	250,000	116,166	203,525
Fundraising	420,000	120,080	312,299
Grants and Partnerships	30,000	6,566	25,948
Other	1,750,000	733,677	1,350,335
Total Non-Curricular Fees	<u>2,450,000</u>	<u>976,489</u>	<u>1,892,107</u>
Total School Generated Funds Revenue	<u>2,500,000</u>	<u>1,052,633</u>	<u>1,971,564</u>

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	725,483	725,483	721,681
Other Ministry Grants	25,000	25,000	25,000
Federal Grants	115,000	94,567	120,208
Total Operating Grants	865,483	845,050	866,889
Fees and Other Revenue			
Other Revenue	28,000	29,349	24,379
Total Fees and Other Revenue	28,000	29,349	24,379
Total Complementary Services Revenue	893,483	874,399	891,268
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	226,896	230,736	264,468
Other Provincial Grants	-	625	1,218
Other Grants	-	10,690	-
Total Operating Grants	226,896	242,051	265,686
Fees and Other Revenue			
Other Revenue	210,000	95,529	127,029
Total Fees and Other Revenue	210,000	95,529	127,029
Total External Services Revenue	436,896	337,580	392,715
Other Revenue			
Miscellaneous Revenue	188,000	267,308	271,026
Sales & Rentals	225,000	158,104	167,703
Investments	180,000	98,540	176,253
Gain on Disposal of Capital Assets	-	-	8,195
Total Other Revenue	593,000	523,952	623,177
TOTAL REVENUE FOR THE YEAR	78,676,306	81,128,438	77,757,697

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	138,792	123,779	104,229
Professional Development - Board Members	8,800	2,415	9,276
Grants to School Community Councils	47,568	-	-
Elections	40,000	21,768	1,327
Other Governance Expenses	153,534	145,382	140,096
Total Governance Expense	388,694	293,344	254,928
Administration Expense			
Salaries	2,031,964	2,067,724	1,987,606
Benefits	238,466	252,037	238,548
Supplies & Services	220,325	185,406	354,669
Non-Capital Furniture & Equipment	6,000	7,160	2,112
Building Operating Expenses	49,400	43,097	29,182
Communications	42,200	28,924	33,885
Travel	50,760	14,323	29,151
Professional Development	52,400	8,243	21,809
Amortization of Tangible Capital Assets	150,036	147,194	138,812
Total Administration Expense	2,841,551	2,754,108	2,835,774
Instruction Expense			
Instructional (Teacher Contract) Salaries	37,287,537	37,114,963	35,056,163
Instructional (Teacher Contract) Benefits	1,782,616	1,858,736	1,729,220
Program Support (Non-Teacher Contract) Salaries	8,490,925	8,401,630	8,023,233
Program Support (Non-Teacher Contract) Benefits	1,587,930	1,640,026	1,577,490
Instructional Aids	1,198,359	1,075,886	971,398
Supplies & Services	1,019,114	1,533,889	887,278
Non-Capital Furniture & Equipment	416,887	466,744	327,833
Communications	213,507	239,434	187,693
Travel	202,900	96,406	122,556
Professional Development	375,454	143,032	217,025
Student Related Expense	164,423	151,446	53,746
Amortization of Tangible Capital Assets	2,254,909	2,325,555	3,103,548
Total Instruction Expense	54,994,561	55,047,747	52,257,183

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,064,586	3,269,132	2,874,199
Benefits	600,623	603,158	551,571
Supplies & Services	30,110	65,101	19,125
Non-Capital Furniture & Equipment	16,500	45,498	26,346
Building Operating Expenses	6,103,223	4,933,993	5,468,567
Communications	10,500	5,518	6,623
Travel	73,400	62,645	58,664
Professional Development	16,000	5,768	5,442
Amortization of Tangible Capital Assets	233,260	251,627	232,916
Total Plant Operation & Maintenance Expense	10,148,202	9,242,440	9,243,453
Student Transportation Expense			
Salaries	3,338,323	3,032,293	3,115,066
Benefits	596,489	545,508	554,088
Supplies & Services	1,364,656	1,158,227	890,286
Non-Capital Furniture & Equipment	511,200	486,403	446,475
Building Operating Expenses	59,375	62,020	51,987
Communications	21,440	18,255	6,050
Travel	28,000	19,046	26,619
Professional Development	29,800	5,068	17,797
Contracted Transportation	317,955	79,844	197,164
Amortization of Tangible Capital Assets	1,190,346	1,162,355	1,082,195
Total Student Transportation Expense	7,457,584	6,569,019	6,387,727
Tuition and Related Fees Expense			
Tuition Fees	687,966	529,677	686,112
Transportation Fees	7,200	3,600	6,750
Total Tuition and Related Fees Expense	695,166	533,277	692,862
School Generated Funds Expense			
Cost of Sales	250,000	97,039	211,076
School Fund Expenses	2,221,401	840,615	1,790,654
Amortization of Tangible Capital Assets	28,599	28,599	28,599
Total School Generated Funds Expense	2,500,000	966,253	2,030,329

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	515,863	543,598	506,640
Program Support (Non-Teacher Contract) Salaries & Benefits	274,124	259,252	308,283
Instructional Aids	65,006	63,753	60,600
Supplies & Services	1,000	711	2,125
Non-Capital Furniture & Equipment	500	1,000	570
Building Operating Expenses	3,500	3,519	3,211
Communications	1,500	2,928	2,246
Travel	7,000	1,677	3,647
Professional Development (Non-Salary Costs)	-	146	508
Student Related Expenses	-	740	-
Contracted Transportation & Allowances	2,000	179	130
Amortization of Tangible Capital Assets	1,121	1,336	1,120
Total Complementary Services Expense	871,614	878,839	889,080
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	179,050	162,809	144,931
Supplies & Services	115,358	133,303	98,573
Non-Capital Furniture & Equipment	-	450	-
Communications	-	996	-
Travel	10,000	8,409	9,899
Professional Development (Non-Salary Costs)	-	1,647	-
Student Related Expenses	150,000	150,000	150,000
Total External Services Expense	454,408	457,614	403,403
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,000	1,078	5,077
Interest on Capital Loans	24,056	21,537	29,640
Interest on Other Long-Term Debt	32,155	7,605	31,907
Total Interest and Bank Charges	58,211	30,220	66,624
Loss on Disposal of Tangible Capital Assets	-	-	210,876
Total Other Expense	58,211	30,220	277,500
TOTAL EXPENSES FOR THE YEAR	80,409,991	76,772,861	75,272,239

Good Spirit School Division No. 204

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021**

	Land		School	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	998,589	778,771	89,396,932	12,624,033	762,763	6,439,767	1,345,272	607,096	55,534	113,008,757	116,247,223
Additions/Purchases	-	-	-	1,143,894	73,949	328,732	782,070	14,015	3,828,026	6,170,686	3,379,443
Disposals	-	-	-	-	-	(689,969)	-	-	-	(689,969)	(6,617,909)
Transfers to (from)	-	-	1,647,972	-	-	-	-	-	(1,647,972)	-	-
Closing Balance as of August 31	998,589	778,771	91,044,904	13,767,927	836,712	6,078,530	2,127,342	621,111	2,235,588	118,489,474	113,008,757
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	202,730	38,342,492	6,422,258	620,784	3,962,947	376,498	206,427	-	50,134,136	51,942,976
Amortization of the Period	-	38,939	1,591,141	1,053,227	75,772	607,853	425,512	124,222	-	3,916,666	4,587,190
Disposals	-	-	-	-	-	(689,969)	-	-	-	(689,969)	(6,396,030)
Closing Balance as of August 31	N/A	241,669	39,933,633	7,475,485	696,556	3,880,831	802,010	330,649	N/A	53,360,833	50,134,136
Net Book Value											
Opening Balance as of September 1	998,589	576,041	51,054,440	6,201,775	141,979	2,476,820	968,774	400,669	55,534	62,874,621	64,304,247
Closing Balance as of August 31	998,589	537,102	51,111,271	6,292,442	140,156	2,197,699	1,325,332	290,462	2,235,588	65,128,641	62,874,621
Change in Net Book Value	-	(38,939)	56,831	90,667	(1,823)	(279,121)	356,558	(110,207)	2,180,054	2,254,020	(1,429,626)
Disposals											
Historical Cost	-	-	-	-	-	689,969	-	-	-	689,969	6,617,909
Accumulated Amortization	-	-	-	-	-	689,969	-	-	-	689,969	6,396,030
Net Cost	-	-	-	-	-	-	-	-	-	-	221,879
Price of Sale	-	-	-	-	-	-	-	-	-	-	19,198
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	(202,681)
Net Book Value (NBV) of Assets											
Pledged as Security for Debt	-	-	-	-	-	-	133,705	-	-	133,705	466,526

Sch C-1

Closing costs of leased tangible capital assets of \$308,412 (2020 - \$1,392,793) representing, \$0 (2020 - \$1,084,381) in School Buses, \$308,412 (2020 - \$308,412) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$174,707 (2020 - \$926,267) has been recorded on these assets.

Good Spirit School Division No. 204
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	3,916,666	4,587,190
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	-	202,681
Total Non-Cash Items Included in Surplus / Deficit	3,916,666	4,789,871

Good Spirit School Division No. 204
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	902,708	(1,083,413)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(703,084)	527,583
Increase in Liability for Employee Future Benefits	88,800	80,900
(Decrease) Increase in Deferred Revenue	(717,057)	213,318
Decrease in Prepaid Expenses	40,362	399,075
Total Net Change in Non-Cash Operating Activities	(388,271)	137,463

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 1,022,300 (2020 - \$ 933,500) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$298,513 (2020 - \$298,513) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$ 53,360,833 (2020 - \$ 50,134,136) because the actual useful lives of the capital assets may differ

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

from their estimated economic lives.

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

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

d) Financial Instruments

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

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

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

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

e) Financial Assets

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represents capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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

f) Non-Financial Assets

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

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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

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

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

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

g) Liabilities

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

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

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

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

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iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost or amortized cost category:	Cost	Cost
Shares/Equity in Co-operatives/Credit Unions	\$ 57,270	\$ 57,174
Total portfolio investments	\$ 57,270	\$ 57,174

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 126,194	\$ 167,150	\$ -	\$ -	\$ 293,344	\$ 254,928
Administration	2,319,761	287,153	-	147,194	2,754,108	2,835,774
Instruction	49,015,355	3,706,837	-	2,325,555	55,047,747	52,257,183
Plant	3,872,290	5,118,523	-	251,627	9,242,440	9,243,453
Transportation	3,577,801	1,828,863	-	1,162,355	6,569,019	6,387,727
Tuition and Related Fees	-	533,277	-	-	533,277	692,862
School Generated Funds	-	937,654	-	28,599	966,253	2,030,329
Complementary Services	802,850	74,653	-	1,336	878,839	889,080
External Services	162,809	294,805	-	-	457,614	403,403
Other	-	-	30,220	-	30,220	277,500
TOTAL	\$ 59,877,060	\$ 12,948,915	\$ 30,220	\$ 3,916,666	\$ 76,772,861	\$ 75,272,239

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5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 1,006,000	\$ 886,100
Current period service cost	86,400	78,800
Interest cost	16,600	18,400
Benefit payments	(28,800)	(27,300)
Actuarial (gains) losses	(350,400)	50,000
Accrued Benefit Obligation - end of year	729,800	1,006,000
Unamortized net actuarial gains (losses)	292,500	(72,500)
Liability for Employee Future Benefits	\$ 1,022,300	\$ 933,500

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 86,400	\$ 78,800
Amortization of net actuarial loss	14,600	11,000
Benefit cost	101,000	89,800
Interest cost	16,600	18,400
Total Employee Future Benefits Expense	\$ 117,600	\$ 108,200

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	469	1	470	461
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 11.70 %	6.05% / 11.70 %	6.05% / 11.70 %
Member contributions for the year	\$ 3,783,659	\$ 134	\$ 3,783,793	\$ 3,635,532

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

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not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2021	2020
Number of active School Division members	461	473
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,304,928	\$ 1,289,601
School Division contributions for the year	\$ 1,304,928	\$ 1,289,601
Actuarial extrapolation date	Dec/31/2020	Dec/31/2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

7. ACCOUNTS RECEIVABLE

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

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 800,000	\$ -	\$ 800,000	\$ 1,600,000	\$ -	\$ 1,600,000
GST/PST Receivables	258,730	-	258,730	129,374	-	129,374
Other Receivables	625,100	298,513	326,587	857,164	298,513	558,651
Total Accounts Receivable	\$ 1,683,830	\$ 298,513	\$ 1,385,317	\$ 2,586,538	\$ 298,513	\$ 2,288,025

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 1,292,500	\$ 1,290,628
Supplier Payments	1,411,451	2,066,523
Other (Caution Fees, Schools, Scholarships)	158,212	208,096
Total Accounts Payable and Accrued Liabilities	\$ 2,862,163	\$ 3,565,247

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2021	2020
Capital Loans:	BMO Bus Loan - 2.85% matures Oct 2023 monthly repayments of \$24,275	\$ 611,264	\$ 881,025
		611,264	881,025
<u>Other Long-Term Debt:</u>			
Capital Leases:	RBC 23 Bus Lease 27694	-	171,063
	Concentra Copier Lease 17106 matures Sep 2021 quarterly repayments of \$4,038	3,866	20,062
	Concentra Copier Lease 18742 matures Aug 2023 quarterly repayments of \$4,184	36,263	53,001
	Concentra Copier Lease 50901 matures Sep 2024 quarterly repayments of \$7,198	93,576	122,368
		133,705	366,494
Total Long-Term Debt		\$ 744,969	\$ 1,247,519

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

	Capital Loans	Capital Leases	Total
2022	\$ 277,481	\$ 49,396	\$ 326,877
2023	285,493	45,530	331,023
2024	48,290	31,582	79,872
2025	-	7,197	7,197
Total	\$ 611,264	\$ 133,705	\$ 744,969

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

	Capital Loans	Capital Leases	2021	2020
Principal	\$ 269,761	\$ 232,789	\$ 502,550	\$ 1,093,852
Interest	21,537	7,605	29,142	61,547
Total	\$ 291,298	\$ 240,394	\$ 531,692	\$ 1,155,399

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10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Capital projects:				
Federal capital tuition	\$ 499,889	\$ -	\$ 499,889	\$ -
Total capital projects deferred revenue	499,889	-	499,889	-
Non-Capital deferred revenue:				
Foreign Tuition	11,771	-	11,771	-
Climate Action Incentive Fund	205,010	-	205,010	-
Parent and Preschool Education	64,670	14,858	15,245	64,283
Total non-capital deferred revenue	281,451	14,858	232,026	64,283
Total Deferred Revenue	\$ 781,340	\$ 14,858	\$ 731,915	\$ 64,283

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2021	2020
Revenues:				
Operating Grants	\$ 725,483	\$ 119,567	\$ 845,050	\$ 866,889
Fees and Other Revenues	-	29,349	29,349	24,379
Total Revenues	725,483	148,916	874,399	891,268
Expenses:				
Salaries & Benefits	706,673	96,177	802,850	814,923
Instructional Aids	42,575	21,178	63,753	60,600
Supplies and Services	-	711	711	2,125
Non-Capital Equipment	-	1,000	1,000	570
Building Operating Expenses	3,519	-	3,519	3,211
Communications	1,585	1,343	2,928	2,246
Travel	1,677	-	1,677	3,647
Professional Development (Non-Salary Costs)	146	-	146	508
Student Related Expenses	-	740	740	-
Contracted Transportation & Allowances	179	-	179	130
Amortization of Tangible Capital Assets	-	1,336	1,336	1,120
Total Expenses	756,354	122,485	878,839	889,080
Excess (Deficiency) of Revenues over Expenses	\$ (30,871)	\$ 26,431	\$ (4,440)	\$ 2,188

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12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	KidsFirst	Cafeteria	2021	2020
Revenues:					
Operating Grants	\$ 150,000	\$ 92,051	\$ -	\$ 242,051	\$ 265,686
Fees and Other Revenues	-	-	95,529	95,529	127,029
Total Revenues	150,000	92,051	95,529	337,580	392,715
Expenses:					
Salaries & Benefits	-	55,248	107,561	162,809	144,931
Supplies and Services	-	63,026	70,277	133,303	98,573
Non-Capital Equipment	-	450	-	450	-
Communications	-	996	-	996	-
Travel	-	8,409	-	8,409	9,899
Professional Development	-	1,647	-	1,647	-
Student Related Expenses	150,000	-	-	150,000	150,000
Total Expenses	150,000	129,776	177,838	457,614	403,403
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ (37,725)	\$ (82,309)	\$ (120,034)	\$ (10,688)

13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

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	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 62,874,621	\$ 6,170,686	\$ 3,916,666	\$ 65,128,641
Less: Debt owing on Tangible Capital Assets	(1,247,519)	-	(502,550)	(744,969)
	61,627,102	6,170,686	3,414,116	64,383,672
PMR maintenance project allocations (1)	3,230,925	2,115,549	881,527	4,464,947
Federal capital tuition reserves (2)	-	499,889	-	499,889
Education Emergency Pandemic Support program allocation (3)	-	3,651,464	2,505,401	1,146,063
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	45,000	-	-	45,000
Anne Portnuff Theatre Upgrades	1,499	-	-	1,499
Minor Renovations	1,539,434	-	1,539,434	-
Risk Management and Security	11,299	-	-	11,299
Purchase of Buses	1,627,132	500,000	500,000	1,627,132
Unified Student Information System - USIS	128,671	-	56,033	72,638
Board Elections	50,000	-	-	50,000
Instructional Resources	50,000	-	-	50,000
Technology Resources	1,600,000	500,000	500,000	1,600,000
	5,053,035	1,000,000	2,595,467	3,457,568
Other:				
School generated funds	1,567,268	129,999	-	1,697,267
Future Expenditures YRHS Flood	100,000	-	-	100,000
School budget carryovers	667,961	592,717	667,961	592,717
Other (Fitness Centre, Kidsfirst, PPEP)	131,365	186,618	224,438	93,545
	2,466,594	909,334	892,399	2,483,529
Unrestricted Surplus	5,609,109	297,565	-	5,906,674
Total Accumulated Surplus	\$ 77,986,765	\$ 10,493,134	\$ 7,783,509	\$ 82,342,342

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

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14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 18, 2020 and the Minister of Education on August 14, 2020.

15. TRUSTS

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

Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	2021	2020	2021	2020	2021	2020
Cash and short-term investments	\$ 186,719	\$ 186,503	\$ 19,366	\$ 18,183	\$ 206,085	\$ 204,686
Portfolio investments	-	-	215,099	225,601	215,099	225,601
Total Assets	186,719	186,503	234,465	243,784	421,184	430,287
Revenues						
Contributions and donations	97,441	209,586	16,476	8,170	113,917	217,756
Interest on investments	-	-	4,643	5,858	4,643	5,858
	97,441	209,586	21,119	14,028	118,560	223,614
Expenses						
Litigation	97,225	349,942	-	-	97,225	349,942
Awards to Students	-	-	30,438	17,500	30,438	17,500
	97,225	349,942	30,438	17,500	127,663	367,442
Excess (Deficiency) of Revenues over Expenses	216	(140,356)	(9,319)	(3,472)	(9,103)	(143,828)
Trust Fund Balance, Beginning of Year	186,503	326,859	243,784	247,256	430,287	574,115
Trust Fund Balance, End of Year	\$ 186,719	\$ 186,503	\$ 234,465	\$ 243,784	\$ 421,184	\$ 430,287

16. CONTINGENT LIABILITIES

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

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17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Capital lease obligations of the school division are as follows:

	Capital Leases	
	Copiers	Total Capital
Future minimum lease payments:		
2022	\$ 49,396	\$ 49,396
2023	45,530	45,530
2024	31,582	31,582
2025	7,197	7,197
Total Lease Obligations	\$ 133,705	\$ 133,705

18. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts.

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

The aging of grants and other accounts receivable as at August 31, 2021, was:

	August 31, 2021				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Other Receivables	625,100	88,596	-	59,838	476,666
Gross Receivables	1,425,100	88,596	-	59,838	1,276,666
Allowance for Doubtful Accounts	(298,513)	-	-	-	(298,513)
Net Receivables	\$ 1,126,587	\$ 88,596	\$ -	\$ 59,838	\$ 978,153

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by monitoring budgets and maintaining adequate cash balances.

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

	August 31, 2021				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,862,163	\$ 2,775,410	\$ 86,753	\$ -	\$ -
Long-term debt	744,969	162,451	164,426	418,092	-
Total	\$3,607,132	\$2,937,861	\$251,179	\$418,092	\$-

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$6,200,000 with interest payable monthly at a rate of prime minus 1.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2021.

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

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19. COVID-19 PANDEMIC

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